

**PINEY-Z COMMUNITY
DEVELOPMENT DISTRICT**

APRIL 26, 2021

AGENDA PACKAGE



210 N. UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FLORIDA 33071

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

April 19, 2021

Board of Supervisors
 Piney-Z Community Development District

Dear Board Members:

On Monday, April 26, 2021 the Board of Supervisors of the Piney-Z Community Development will hold a meeting at 6:30 p.m. **at the Piney-Z Plantation Lodge**, 950 Piney-Z Plantation Road, Tallahassee, Florida. *In order to adhere to social distancing guidelines, seating will be limited as chairs will be spaced not less than six feet apart. Masks are required and will not be provided by the District. If you wish to join us via phone please do so by dialing, prior to 6:30 PM, 646-838-1601 Conference ID 456 364 092#. We look forward to your participation.* The following is the advance agenda for the meeting:

1. **Roll Call**
2. **Pledge of Allegiance**
3. **Welcome by Chair**
4. **Audience Comments & Supervisor Response(s)**
5. **Approval of the Minutes of the January 25, 2021 Meeting**
6. **Acceptance of the January, February and March, 2021 Financial Statements and Approval of the January, February and March Check Registers and Invoices**
7. **Amenities**
8. **CDD Manager's Report**
 - A. **Presentation of FY 2022 Draft Budget**
 - B. **Report on Lodge Renovation**
 - i. **Tallahassee Flooring Finishing**
 - ii. **OPTIONS by E.T**
 - C. **Renovation Ratification Items**
 - i. **CRR**
 - ii. **Associated Services Cleaning and Restoration**
 - D. **Approval of CRR drywall contract**
9. **District Manager's Report**
 - A. **Acceptance of the Audit for Fiscal Year 2020**
 - B. **Report on FMIT and COVID-19**
10. **District Attorney's Report**
 - A. **Legislative Report on COVID-19 Liability**
11. **Old Business**
 - A. **Update on Intellectual Property/Trademark Filing(s)**
12. **New Business**
 - A. **Consideration of Leon County Tax Collector / 3% Collection Agreement**
 - B. **Recording Department Charges Incurred January through March**
13. **Supervisor Requests**

Piney-Z CDD
April 19, 2021

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

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, January 25, 2021 at 6:30 p.m. at the Piney-Z Lodge, 950 Piney-Z Plantation Road, Tallahassee, Florida.

Present and constituting a quorum were:

Cheryl Hudson	Chairperson
Art Kirby	Vice Chairperson (via phone)
Gerry Cashin	Assistant Secretary
Frank Cicione	Assistant Secretary
Ann Pincus	Assistant Secretary (via phone)

Also present were:

Bob Nanni	Inframark District Manager (via phone)
Chris Lyon	District Counsel (via phone)
Melinda Parker	CDD Manager (via phone)
Rick Evans	Buildings & Grounds Manager
Residents	

The following is a summary of the discussions and actions taken at the January 25, 2021 Piney-Z Community Development District's Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Cashin called the meeting to order at 6:30 p.m.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Oath of Office of Newly Elected Supervisors (Ms. Cashin and Mr. Kirby)

It was noted Ms. Cashin and Mr. Kirby had the Oath administered by a Notary and submitted to the State. A ceremonial Oath of Office was administered to Ms. Cashin and Mr. Kirby by Mr. Nanni.

B. Election of Officers – Resolution 2021-2

Ms. Pincus nominated Chery Hudson as Chair and Mr. Cicione seconded the nomination. There being no further nominations, Ms. Hudson was elected Chair with votes as follows:

Ann Pincus - Aye
Frank Cicione – Aye
Art Kirby - Aye
Gerry Cashin - Aye
Cheryl Hudson - Aye

Ms. Pincus nominated Art Kirby as Vice Chair and Mr. Cicione seconded the nomination. There being no further nominations, Mr. Kirby was elected Vice Chair with votes as follows:

Ann Pincus - Aye
Frank Cicione – Aye
Art Kirby - Aye
Gerry Cashin - Aye
Cheryl Hudson - Aye

- FOURTH ORDER OF BUSINESS** **Audience Comments & Supervisor Response(s)**
- A resident inquired as to when the pool and fitness facilities will be reopening.
 - Ms. Cashin noted it is on the agenda. The Board voted to follow the City of Tallahassee’s lead as their interlocal partner and they have not yet reopened.

FIFTH ORDER OF BUSINESS **Approval of Minutes of the November 16, 2020 Meeting**

On MOTION by Mr. Kirby seconded by Ms. Cashin, to approve the November 16, 2020 meeting minutes were approved with votes as follows:

Ann Pincus - Aye
Frank Cicione – Aye
Art Kirby - Aye
Gerry Cashin – Aye
Cheryl Hudson - Aye

SIXTH ORDER OF BUSINESS **Acceptance of the October, November and December Financial Statements and Approval of the October,**

November and December Check Registers and Invoices

On MOTION by Ms. Cashin seconded by Mr. Kirby the October, November and December financials were approved with votes as follows:
Ann Pincus - Aye
Frank Cicione – Aye
Art Kirby - Aye
Gerry Cashin – Aye
Cheryl Hudson - Aye

SEVENTH ORDER OF BUSINESS

CDD Manager’s Report

A. Lodge: R&M Reserves:

○ Mulch -	\$4,000.000
○ Flooring -	\$10,125.00
○ Uninsurables -	\$25,000.00
○ Dolphin -	\$6,400.00 (update)
First Quarter Repair Reclassification From Budget to Pool Reserves	
○ Pumps -	\$275.00
○ Sand Filters -	\$857.00

- Ms. Parker noted she has nothing to add to her report.
- Mr. Kirby inquired about the foundation.
 - Ms. Hudson noted there may be a bad beam and some sinking. She feels they can have it jacked up but will have to look at it.
 - Discussion about the foundation continued.
- Discussion followed on redoing the floors and painting prior to reopening.
- Ms. Parker addressed the Lodge: R&M Reserves.
 - Beam replacement proposal is \$6,257.00. Will look for an alternative.
 - Lodge upgrades/updates – floors, painting, decorating, Total \$28,471.00 of which \$10,125.00 is in flooring reserves. The additional \$18,346.00 would come from unassigned funds.
 - Lodge will have to be cleared of furnishings to do paint/wallpaper as well as to do the floors. It is best to do them at the same time to save money.

Ms. Cashin MOVED to approve the project at \$28,471.00 with \$10,125.00 coming from flooring reserves and \$18,346.00 coming from unassigned funds and Ms. Pincus seconded the motion.

January 25, 2021

- Mr. Kirby inquired about carryover funds from last year and if so, what were they.
 - Ms. Parker noted there were not.
- Mr. Cicione addressed marketing the Lodge for weddings and such.
 - Ms. Parker outlined prior income for the Lodge and addressed improvements.

The motion was approved with votes as follows:
Frank Cicione – Aye
Art Kirby - Aye
Gerry Cashin – Aye
Ann Pincus - Aye
Cheryl Hudson - Aye

- Ms. Parker noted the column needs no remediation at this time.
- Ms. Pincus addressed the timing of the work noting it has been needed for a while and the facility is currently closed due to COVID 19.
- It was suggested Ann Pincus take the lead on selecting wall paper and paint, all were in agreement.
- Ms. Parker addressed the Reserves:
 - Mulch - \$3,821.00 of the \$4,000.00 reserve is needed for playground mulch.

On MOTION by Ms. Cashin seconded by Mr. Kirby, the Reserves – Mulch expenditure of \$3,821.00 was approved with votes as follows:
Ann Pincus - Aye
Gerry Cashin – Aye
Art Kirby - Aye
Frank Cicione – Aye
Cheryl Hudson - Aye

- Flooring - \$10,125.00 – previously addressed.
- Uninsurables - \$25,000.00 – tabled to March meeting.

January 25, 2021

- Dolphin - \$6,400.00 (update) – Ms. Parker noted she does not know if the Board needs to affirm the approval of \$5,000.00 to purchase a new Dolphin. *Mr. Lyon noted no further action is needed.*

First Quarter Repair Reclassification From Budget to Pool Reserves

- Pumps - \$275.00
- Sand Filters - \$857.00
- Ms. Parker outlined the reclassification to Pool Reserves.

Ms. Cashin MOVED to approve the reclassifications to Pool Reserves and Mr. Cicione seconded the motion.

- Mr. Kirby inquired if they are required to vote on this threshold.
 - Ms. Parker noted based on the District’s internal regulations they do. She noted she spoke Ms. Sonia Rowley, accountant for the District who stated this is not required, she knows of no other district that does this.
 - Mr. Lyons noted he is not finding a rule in the Rule of Procedures that relates to this matter.
 - Discussion followed on the procedure/process for reserves with Mr. Lyon noting other than a reference to Category 4 of Chapter 287 F.S. he does not see anything the rules of the District.

The MOTION was approved with votes as follows:

Ann Pincus - Aye
Frank Cicione – Aye
Art Kirby - Aye
Gerry Cashin – Aye
Cheryl Hudson - Aye

- Discussion continued on the procedure/process for reserve expenditures.

On MOTION by Ms. Cashin seconded by Mr. Cicione, CDD Manager no longer required to seek Board approval for expenditures from reserves and /or fund balance was approved with votes as follows:

Ann Pincus - Aye
Gerry Cashin – Aye
Art Kirby - Aye
Frank Cicione – Aye
Cheryl Hudson - Aye

January 25, 2021

- Discussion followed on the CDD Manager spending authority with it being noted it is currently \$3,000.00

On MOTION by Mr. Kirby seconded by Ms. Pincus increasing the CDD Manager spending threshold to \$5,000.00 was approved with votes as follows:

Ann Pincus - Aye
Gerry Cashin – Aye
Art Kirby - Aye
Frank Cicione – Aye
Cheryl Hudson - Aye

EIGHTH ORDER OF BUSINESS

District Manager’s Report

There being none, the next item followed.

NINTH ORDER OF BUSINESS

District Attorney’s Report

A. E-Verify Memorandum of Understanding

- Mr. Lyon outlined the E-Verify system and process recommending the District move forward to register with E-Verify.

On MOTION by Ms. Cashin seconded by Ms. Pincus, to approve the E-Verify Memorandum of Understanding was approved with votes as follows:

Ann Pincus - Aye
Frank Cicione – Aye
Art Kirby - Aye
Gerry Cashin – Aye
Cheryl Hudson - Aye

- Mr. Lyon inquired if Inframark is providing an affidavit to contractors to confirm verification of employees.
 - Mr. Nanni noted Inframark will request a letter confirming the use of E-Verify. The language will also be in contracts.
 - Mr. Lyon requested Mr. Nanni provide a sample letter once available.
 - Discussion continued on E-Verify.

TENTH ORDER OF BUSINESS

Old Business

A. Update on Intellectual Property – Trademark Filings

January 25, 2021

- Mr. Kirby noted he has no update. He has been trying to get emails answered and is waiting on a phone call back.

ELEVENTH ORDER OF BUSINESS **New Business**

A. Discussion of Auditor Selection Process

- Ms. Hudson inquired when they are required to do this process.
 - Mr. Nanni noted there is no requirement to do so just a procedure should they do it.
 - Mr. Lyon noted there is no requirement that they change auditors on any given schedule. If they should decide to change, there are detailed procedures that they must follow.
 - Discussion followed on contract renewal with Ms. Parker noting if they remain with the same auditor, they price has to come down as this will be the last audit with bonds.

B. Pool – Schedule, Procedures When Open, Communication to Attendants

- Mr. Kirby requested since they are still waiting on information that this item be tabled to the March meeting.
- Ms. Hudson noted she believes Ms. Parker had included it for budget purposes.
- Ms. Parker addressed the work for the fiscal year 2022 budget noting she needs to know if the Board is still okay with the schedule, they approved a year ago.
- The schedule was reviewed with it being noted it is as approved last year as amended for FY 2022 and adult swim being moved to 8:00 a.m.
 - Discussion continued on the opening time, allowing younger children below school age at the pool prior to 3:00 p.m without an attendant on duty, having a pool attendant only from 3:00 p.m. to close entire season, and removing the term “adult swim”. After discussion it was noted for budgetary purposes to go with what they have currently budgeted.
 - Discussion followed on the commitment to the attendants, COVID-19 cleaning procedures.

C. Fitness Center – Procedures When Open

January 25, 2021

- Discussion ensued on the inability to enforce procedures, it was suggested some of the equipment be removed to assist with social distancing, it was suggested vaccination certification be required to enter the gym.
 - A resident noted a lot of people are not eligible for vaccines at this time.
 - A resident addressed the Board mandating medical decisions.
- To continue to follow the City of Tallahassee.

D. Recording Department Charges

- Ms. Cashin addressed the recording charges and being mindful of emails and requests.
- Ms. Pincus inquired where the eight hours came from.
 - Ms. Cashin noted it was part of the contract she negotiated with Inframark.

TWELFTH ORDER OF BUSINESS

Supervisor Requests

- Ms. Hudson requested the Supervisors write down some ideas for the pool and fitness center. Eventually it will open, and they need to be prepared.
 - Discussion followed on the fitness center.
- Ms. Cashin addressed receiving a \$4,600.00 bill from Inframark for the assessment roll and it is included in the new contract noting Ms. Parker caught this error. They have asked for a refund for the same charge from two years ago.

THIRTEENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Ms. Pincus seconded by Mr. Cicione, with all in favor, the meeting was adjourned at 8:51 p.m.

Bob Nanni
Secretary

Cheryl Hudson
Chair

Sixth Order of Business

PINEY-Z

Community Development District

Financial Report

January 31, 2021

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

January 31, 2021

Balance Sheet
January 31, 2021

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 344,185
Cash On Hand/Petty Cash	250
Accounts Receivable - Other	185
Due From Other Districts	554
Investments:	
Money Market Account	235,823
Prepaid Items	333
TOTAL ASSETS	\$ 581,330
<u>LIABILITIES</u>	
Accounts Payable	\$ 3,395
Accrued Expenses	5,086
Accrued Taxes Payable	122
TOTAL LIABILITIES	8,603
<u>FUND BALANCES</u>	
Nonspendable:	
Prepaid Items	333
Assigned to:	
Operating Reserves	99,779
Reserves - CDD Amenity	23,582
Reserves - Fitness Center	5,000
Reserves-Lodge	16,716
Reserves - Park	11,200
Reserves-Pool Equipment	7,820
Reserves-Pool Filters	11,114
Reserves-Pool Pumps	6,150
Reserves - Pool Shell	10,000
Unassigned:	381,033
TOTAL FUND BALANCES	\$ 572,727
TOTAL LIABILITIES & FUND BALANCES	\$ 581,330

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 2,000	\$ 667	\$ 239	\$ (428)
Interest - Tax Collector	200	67	-	(67)
Special Assmnts- Tax Collector	394,706	369,575	367,886	(1,689)
Special Assmnts- Discounts	(15,788)	(14,782)	(14,150)	632
Other Miscellaneous Revenues	-	-	365	365
Access Cards	1,198	399	-	(399)
Pavilion Rental	1,100	367	-	(367)
Lodge Rental	16,500	5,500	-	(5,500)
TOTAL REVENUES	399,916	361,793	354,340	(7,453)
EXPENDITURES				
Administration				
P/R-Board of Supervisors	8,000	2,667	1,400	1,267
FICA Taxes	612	204	107	97
ProfServ-Legal Services	24,000	8,000	8,000	-
ProfServ-Mgmt Consulting Serv	44,775	14,925	10,446	4,479
ProfServ-Special Assessment	4,637	4,637	-	4,637
Auditing Services	3,250	-	-	-
Postage and Freight	200	67	55	12
Insurance - General Liability	12,364	6,182	5,857	325
Printing and Binding	225	75	19	56
Legal Advertising	1,000	333	159	174
Miscellaneous Services	150	50	87	(37)
Misc-Assessmnt Collection Cost	11,840	11,086	10,612	474
Misc-Contingency	100	33	-	33
Office Supplies	100	33	-	33
Annual District Filing Fee	175	175	175	-
Total Administration	111,428	48,467	36,917	11,550
Field				
Contr-Landscape-Amenities Area	24,000	8,000	5,975	2,025
R&M-Trees and Trimming	3,000	1,000	-	1,000
Misc-Contingency	4,000	1,333	105	1,228
Total Field	31,000	10,333	6,080	4,253

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Parks and Recreation - General</u>				
Payroll-Other	500	167	-	167
Payroll-Maintenance	7,024	2,341	2,456	(115)
Payroll-Administrative	43,808	14,603	16,662	(2,059)
Payroll - Special Pay	7,500	2,500	-	2,500
FICA Taxes	4,501	1,500	1,544	(44)
Workers' Compensation	4,845	2,423	1,912	511
Contracts-Janitorial Services	2,340	780	200	580
Contracts-Security Services	1,305	435	390	45
Contracts-Fire Exting. Insp.	350	117	175	(58)
Contract-Copier Maintenance	300	100	16	84
Contract-Dumpster Rental	312	104	104	-
Contracts-Pest Control	480	160	145	15
Contracts-Fire Insp Sprinkler System	250	-	-	-
Contract-Website Hosting	350	117	-	117
Communication - Teleph - Field	120	40	-	40
Postage and Freight	55	18	24	(6)
Utility - General	18,677	6,226	5,823	403
Utility - Other	3,238	1,079	953	126
Electricity - Streetlighting	1,344	448	445	3
Utility - Irrigation	3,600	1,200	576	624
Utility - Refuse Removal	1,446	482	510	(28)
R&M-General	1,500	500	646	(146)
R&M-Electrical	425	142	52	90
R&M-Roof	360	120	-	120
R&M-Fire Equipment	100	33	-	33
R&M-Plumbing	200	67	-	67
Misc-Contingency	3,000	1,000	525	475
Misc-Information Technology	660	220	404	(184)
Misc-Mileage Reimbursement	325	108	133	(25)
Office Supplies	2,000	667	429	238
Supplies-Cleaning & Paper	325	108	81	27
Reserves-Lodge	1,650	-	-	-
Total Parks and Recreation - General	112,890	37,805	34,205	3,600

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2021

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>Swimming Pool</u>				
Payroll-Maintenance	14,048	4,683	3,291	1,392
Payroll-Administrative	14,603	4,868	1,970	2,898
Payroll-Pool Attendants	21,243	7,081	-	7,081
FICA Taxes	3,817	1,272	402	870
Communication - Teleph - Field	800	267	237	30
R&M-General	300	100	30	70
R&M-Electrical	100	33	23	10
R&M-Pools	1,500	500	1,750	(1,250)
Misc-Licenses & Permits	250	-	-	-
Misc-Contingency	3,250	1,083	-	1,083
Op Supplies - Pool Chemicals	2,250	750	21	729
Reserve - Pool	16,810	-	-	-
Reserves-Pool Filters	-	-	856	(856)
Reserves-Pool Pumps	-	-	275	(275)
Total Swimming Pool	78,971	20,637	8,855	11,782
<u>Fitness Center</u>				
Payroll-Maintenance	2,342	781	563	218
Payroll-Administrative	7,301	2,434	1,277	1,157
FICA Taxes	738	246	141	105
Contracts-Janitorial Services	1,560	520	-	520
Contracts-Fitness Equipment	1,200	400	100	300
Contracts-Pest Control	163	54	73	(19)
R&M-General	300	100	65	35
R&M-Electrical	100	33	-	33
R&M-Equipment	1,000	333	-	333
Misc-Contingency	300	100	-	100
Supplies-Cleaning & Paper	650	217	17	200
Reserve - Equipment	2,500	-	-	-
Total Fitness Center	18,154	5,218	2,236	2,982

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Park & Grounds</u>				
Payroll-Maintenance	23,414	7,805	7,411	394
Payroll-Administrative	7,301	2,434	1,556	878
FICA Taxes	2,350	783	686	97
Contracts-Janitorial Services	1,300	433	-	433
Contracts-Roof	360	120	240	(120)
Contracts-Pest Control	215	72	73	(1)
R&M-General	2,000	667	22	645
R&M-Electrical	175	58	22	36
R&M-Irrigation	1,000	333	-	333
R&M-Backflow Inspection	355	118	-	118
Misc-Contingency	2,500	833	299	534
Supplies-Cleaning & Paper	275	92	51	41
Reserves - Irrigation System	500	-	-	-
Reserve-Mulch	2,000	-	-	-
Reserve - Parking Lot	1,200	-	-	-
Reserve - Playground	2,500	-	-	-
Total Park & Grounds	47,445	13,748	10,360	3,388
<u>Reserves</u>				
Reserve - CDD Amenity	28	-	-	-
Total Reserves	28	-	-	-
TOTAL EXPENDITURES & RESERVES	399,916	136,208	98,653	37,555
Excess (deficiency) of revenues				
Over (under) expenditures	-	225,585	255,687	30,102
Net change in fund balance	\$ -	\$ 225,585	\$ 255,687	\$ 30,102
FUND BALANCE, BEGINNING (OCT 1, 2020)	317,040	317,040	317,040	
FUND BALANCE, ENDING	\$ 317,040	\$ 542,625	\$ 572,727	

PINEY-Z

Community Development District

Financial Report

February 28, 2021

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

February 28, 2021

Balance Sheet
February 28, 2021

ACCOUNT DESCRIPTION	GENERAL FUNDS	TOTAL
<u>ASSETS</u>		
Cash - Checking Account	\$ 100,135	\$ 100,135
Cash On Hand/Petty Cash	250	250
Accounts Receivable - Other	185	185
Money Market Account	455,883	455,883
Prepaid Items	359	359
TOTAL ASSETS	\$ 556,812	\$ 556,812
<u>LIABILITIES</u>		
Accounts Payable	\$ 38,095	\$ 38,095
Accrued Expenses	5,086	5,086
TOTAL LIABILITIES	43,181	43,181
<u>FUND BALANCES</u>		
Nonspendable:		
Prepaid Items	359	359
Assigned to:		
Operating Reserves	99,779	99,779
Reserves - CDD Amenity	23,582	23,582
Reserves - Fitness Center	5,000	5,000
Reserves-Lodge	7,952	7,952
Reserves - Park	7,379	7,379
Reserves-Pool Equipment	7,820	7,820
Reserves-Pool Filters	11,114	11,114
Reserves-Pool Pumps	6,150	6,150
Reserves - Pool Shell	10,000	10,000
Unassigned:	334,496	334,496
TOTAL FUND BALANCES	\$ 513,631	\$ 513,631
TOTAL LIABILITIES & FUND BALANCES	\$ 556,812	\$ 556,812

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 2,000	\$ 833	\$ 296	\$ (537)
Interest - Tax Collector	200	83	76	(7)
Special Assmnts- Tax Collector	394,706	375,923	373,485	(2,438)
Special Assmnts- Discounts	(15,788)	(15,036)	(14,258)	778
Other Miscellaneous Revenues	-	-	365	365
Access Cards	1,198	499	-	(499)
Pavilion Rental	1,100	458	-	(458)
Lodge Rental	16,500	6,875	-	(6,875)
TOTAL REVENUES	399,916	369,635	359,964	(9,671)
EXPENDITURES				
Administration				
P/R-Board of Supervisors	8,000	3,333	1,400	1,933
FICA Taxes	612	255	107	148
ProfServ-Legal Services	24,000	10,000	10,000	-
ProfServ-Mgmt Consulting Serv	44,775	18,656	13,058	5,598
ProfServ-Special Assessment	4,637	4,637	-	4,637
Auditing Services	3,250	-	-	-
Postage and Freight	200	83	83	-
Insurance - General Liability	12,364	6,182	5,857	325
Printing and Binding	225	94	19	75
Legal Advertising	1,000	417	159	258
Miscellaneous Services	150	62	117	(55)
Misc-Assessmnt Collection Cost	11,840	11,276	10,777	499
Misc-Contingency	100	42	-	42
Office Supplies	100	42	-	42
Annual District Filing Fee	175	175	175	-
Total Administration	111,428	55,254	41,752	13,502
Field				
Contr-Landscape-Amenities Area	24,000	10,000	7,275	2,725
R&M-Trees and Trimming	3,000	1,250	-	1,250
Misc-Contingency	4,000	1,667	105	1,562
Total Field	31,000	12,917	7,380	5,537

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Parks and Recreation - General</u>				
Payroll-Other	500	208	-	208
Payroll-Maintenance	7,024	2,927	4,128	(1,201)
Payroll-Administrative	43,808	18,253	20,734	(2,481)
Payroll - Special Pay	7,500	3,125	-	3,125
FICA Taxes	4,501	1,875	1,983	(108)
Workers' Compensation	4,845	2,423	1,912	511
Contracts-Janitorial Services	2,340	975	200	775
Contracts-Security Services	1,305	544	390	154
Contracts-Fire Exting. Insp.	350	146	175	(29)
Contract-Copier Maintenance	300	125	18	107
Contract-Dumpster Rental	312	130	130	-
Contracts-Pest Control	480	200	145	55
Contracts-Fire Insp Sprinkler System	250	-	-	-
Contract-Website Hosting	350	146	-	146
Communication - Teleph - Field	120	50	-	50
Postage and Freight	55	23	24	(1)
Utility - General	18,677	7,782	6,832	950
Utility - Other	3,238	1,349	1,194	155
Electricity - Streetlighting	1,344	560	554	6
Utility - Irrigation	3,600	1,500	692	808
Utility - Refuse Removal	1,446	603	638	(35)
R&M-General	1,500	625	42,456	(41,831)
R&M-Electrical	425	177	61	116
R&M-Roof	360	150	-	150
R&M-Fire Equipment	100	42	-	42
R&M-Plumbing	200	83	-	83
Misc-Contingency	3,000	1,250	539	711
Misc-Information Technology	660	275	404	(129)
Misc-Mileage Reimbursement	325	135	156	(21)
Office Supplies	2,000	833	604	229
Supplies-Cleaning & Paper	325	135	98	37
Reserves-Lodge	1,650	-	-	-
Total Parks and Recreation - General	112,890	46,649	84,067	(37,418)

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Swimming Pool</u>				
Payroll-Maintenance	14,048	5,853	3,780	2,073
Payroll-Administrative	14,603	6,085	2,532	3,553
Payroll-Pool Attendants	21,243	8,851	-	8,851
FICA Taxes	3,817	1,590	483	1,107
Communication - Teleph - Field	800	333	299	34
R&M-General	300	125	30	95
R&M-Electrical	100	42	23	19
R&M-Pools	1,500	625	1,750	(1,125)
Misc-Licenses & Permits	250	-	-	-
Misc-Contingency	3,250	1,354	-	1,354
Op Supplies - Pool Chemicals	2,250	938	21	917
Reserve - Pool	16,810	-	-	-
Reserves-Pool Filters	-	-	856	(856)
Reserves-Pool Pumps	-	-	275	(275)
Total Swimming Pool	78,971	25,796	10,049	15,747
<u>Fitness Center</u>				
Payroll-Maintenance	2,342	976	628	348
Payroll-Administrative	7,301	3,042	1,769	1,273
FICA Taxes	738	308	183	125
Contracts-Janitorial Services	1,560	650	-	650
Contracts-Fitness Equipment	1,200	500	100	400
Contracts-Pest Control	163	68	73	(5)
R&M-General	300	125	65	60
R&M-Electrical	100	42	-	42
R&M-Equipment	1,000	417	1,176	(759)
Misc-Contingency	300	125	-	125
Supplies-Cleaning & Paper	650	271	17	254
Reserve - Equipment	2,500	-	-	-
Total Fitness Center	18,154	6,524	4,011	2,513

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Park & Grounds</u>				
Payroll-Maintenance	23,414	9,756	8,697	1,059
Payroll-Administrative	7,301	3,042	2,047	995
FICA Taxes	2,350	979	822	157
Contracts-Janitorial Services	1,300	542	-	542
Contracts-Roof	360	150	240	(90)
Contracts-Pest Control	215	90	73	17
R&M-General	2,000	833	42	791
R&M-Electrical	175	73	22	51
R&M-Irrigation	1,000	417	-	417
R&M-Backflow Inspection	355	148	-	148
Misc-Contingency	2,500	1,042	299	743
Supplies-Cleaning & Paper	275	115	51	64
Reserves - Irrigation System	500	-	-	-
Reserve-Mulch	2,000	-	3,821	(3,821)
Reserve - Parking Lot	1,200	-	-	-
Reserve - Playground	2,500	-	-	-
Total Park & Grounds	47,445	17,187	16,114	1,073
<u>Reserves</u>				
Reserve - CDD Amenity	28	-	-	-
Total Reserves	28	-	-	-
TOTAL EXPENDITURES & RESERVES	399,916	164,327	163,373	954
Excess (deficiency) of revenues				
Over (under) expenditures	-	205,308	196,591	(8,717)
Net change in fund balance	\$ -	\$ 205,308	\$ 196,591	\$ (8,717)
FUND BALANCE, BEGINNING (OCT 1, 2020)	317,040	317,040	317,040	
FUND BALANCE, ENDING	\$ 317,040	\$ 522,348	\$ 513,631	

MEMORANDUM

TO: Board of Supervisors, Piney-Z CDD
FROM: Sonia Rowley, District Accountant
CC: Bob Nanni, District Manager
DATE: April 7, 2021
SUBJECT: March Financials

Please find attached the March 2021 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

Fund Balance

- Assigned Reserves: The balances have been adjusted to reflect the new total of \$78,997.
- Unassigned Balance: Represents the General Fund in excess of nonspendable, restricted, committed and assigned fund balance.

Total Revenues for the General Fund were at 91% of adopted budget.

- The YTD Non-Ad Valorem assessments collections are at 96%.

Total Expenditures through December were at 50% of adopted budget.

- Parks & Recreation - R&M-General
 - ▶ Includes \$52,039 for remediation and renovations of the lodge.
- Parks & Recreation - Reserve-Lodge
 - ▶ Includes \$8,764 for hardwood floor refinish.
- Swimming Pool - Reserves-Pool Filters
 - ▶ Includes \$856 to Premier Pools for filters.
- Swimming Pool - Reserves-Pool Pumps
 - ▶ Includes \$275 to Premier Pools for gutter drain repair.
- Park & Grounds - Reserve-Mulch
 - ▶ Includes \$3,821 to Rainbow Outdoor Services for playground mulch.

PINEY-Z

Community Development District

Financial Report

March 31, 2021

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

March 31, 2021

Balance Sheet
March 31, 2021

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 90,321
Cash On Hand/Petty Cash	250
Accounts Receivable - Other	185
Investments:	
Money Market Account	395,962
Prepaid Items	358
TOTAL ASSETS	\$ 487,076
<u>LIABILITIES</u>	
Accounts Payable	\$ 3,396
Accrued Expenses	2,000
TOTAL LIABILITIES	5,396
<u>FUND BALANCES</u>	
Nonspendable:	
Prepaid Items	358
Assigned to:	
Operating Reserves	99,779
Reserves - CDD Amenity	23,582
Reserves - Fitness Center	5,000
Reserves-Lodge	7,952
Reserves - Park	7,379
Reserves-Pool Equipment	7,820
Reserves-Pool Filters	11,114
Reserves-Pool Pumps	6,150
Reserves - Pool Shell	10,000
Unassigned:	302,546
TOTAL FUND BALANCES	\$ 481,680
TOTAL LIABILITIES & FUND BALANCES	\$ 487,076

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ 2,000	\$ 1,000	\$ 374	\$ (626)
Interest - Tax Collector	200	100	76	(24)
Special Assmnts- Tax Collector	394,706	379,052	378,178	(874)
Special Assmnts- Discounts	(15,788)	(15,161)	(14,304)	857
Other Miscellaneous Revenues	-	-	365	365
Access Cards	1,198	599	-	(599)
Pavilion Rental	1,100	550	-	(550)
Lodge Rental	16,500	8,250	-	(8,250)
TOTAL REVENUES	399,916	374,390	364,689	(9,701)
EXPENDITURES				
Administration				
P/R-Board of Supervisors	8,000	4,000	1,400	2,600
FICA Taxes	612	306	107	199
ProfServ-Legal Services	24,000	12,000	12,000	-
ProfServ-Mgmt Consulting Serv	44,775	22,388	15,669	6,719
ProfServ-Special Assessment	4,637	4,637	-	4,637
Auditing Services	3,250	3,250	-	3,250
Postage and Freight	200	100	129	(29)
Insurance - General Liability	12,364	9,273	8,785	488
Printing and Binding	225	113	19	94
Legal Advertising	1,000	500	159	341
Miscellaneous Services	150	75	134	(59)
Misc-Assessmnt Collection Cost	11,840	11,370	10,916	454
Misc-Contingency	100	50	-	50
Office Supplies	100	50	-	50
Annual District Filing Fee	175	175	175	-
Total Administration	111,428	68,287	49,493	18,794
Field				
Contr-Landscape-Amenities Area	24,000	12,000	8,575	3,425
R&M-Trees and Trimming	3,000	1,500	-	1,500
Misc-Contingency	4,000	2,000	105	1,895
Total Field	31,000	15,500	8,680	6,820

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Parks and Recreation - General</u>				
Payroll-Other	500	250	-	250
Payroll-Maintenance	7,024	3,512	6,572	(3,060)
Payroll-Administrative	43,808	21,904	27,683	(5,779)
Payroll - Special Pay	7,500	3,750	-	3,750
FICA Taxes	4,501	2,250	2,702	(452)
Workers' Compensation	4,845	3,634	2,867	767
Contracts-Janitorial Services	2,340	1,170	200	970
Contracts-Security Services	1,305	653	390	263
Contracts-Fire Exting. Insp.	350	175	175	-
Contract-Copier Maintenance	300	150	18	132
Contract-Dumpster Rental	312	156	156	-
Contracts-Pest Control	480	240	145	95
Contracts-Fire Insp Sprinkler System	250	-	-	-
Contract-Website Hosting	350	175	-	175
Communication - Teleph - Field	120	60	-	60
Postage and Freight	55	27	45	(18)
Utility - General	18,677	9,338	7,455	1,883
Utility - Other	3,238	1,619	1,436	183
Electricity - Streetlighting	1,344	672	664	8
Utility - Irrigation	3,600	1,800	764	1,036
Utility - Refuse Removal	1,446	723	768	(45)
R&M-General	1,500	750	52,694	(51,944)
R&M-Electrical	425	213	61	152
R&M-Roof	360	180	-	180
R&M-Fire Equipment	100	50	102	(52)
R&M-Plumbing	200	100	-	100
Misc-Contingency	3,000	1,500	627	873
Misc-Information Technology	660	330	404	(74)
Misc-Mileage Reimbursement	325	162	183	(21)
Office Supplies	2,000	1,000	739	261
Supplies-Cleaning & Paper	325	162	98	64
Reserves-Lodge	1,650	-	-	-
Total Parks and Recreation - General	112,890	56,705	106,948	(50,243)

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Swimming Pool</u>				
Payroll-Maintenance	14,048	7,024	4,410	2,614
Payroll-Administrative	14,603	7,302	3,374	3,928
Payroll-Pool Attendants	21,243	10,622	-	10,622
FICA Taxes	3,817	1,908	596	1,312
Communication - Teleph - Field	800	400	361	39
R&M-General	300	150	30	120
R&M-Electrical	100	50	33	17
R&M-Pools	1,500	750	1,750	(1,000)
Misc-Licenses & Permits	250	-	-	-
Misc-Contingency	3,250	1,625	-	1,625
Op Supplies - Pool Chemicals	2,250	1,125	21	1,104
Reserve - Pool	16,810	-	-	-
Reserves-Pool Filters	-	-	856	(856)
Reserves-Pool Pumps	-	-	275	(275)
Total Swimming Pool	78,971	30,956	11,706	19,250
<u>Fitness Center</u>				
Payroll-Maintenance	2,342	1,171	686	485
Payroll-Administrative	7,301	3,651	2,085	1,566
FICA Taxes	738	369	212	157
Contracts-Janitorial Services	1,560	780	-	780
Contracts-Fitness Equipment	1,200	600	100	500
Contracts-Pest Control	163	81	73	8
R&M-General	300	150	65	85
R&M-Electrical	100	50	-	50
R&M-Equipment	1,000	500	1,176	(676)
Misc-Contingency	300	150	-	150
Supplies-Cleaning & Paper	650	325	17	308
Reserve - Equipment	2,500	-	-	-
Total Fitness Center	18,154	7,827	4,414	3,413

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2021

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Park & Grounds</u>				
Payroll-Maintenance	23,414	11,707	10,884	823
Payroll-Administrative	7,301	3,651	2,363	1,288
FICA Taxes	2,350	1,175	1,013	162
Contracts-Janitorial Services	1,300	650	-	650
Contracts-Roof	360	180	240	(60)
Contracts-Pest Control	215	108	73	35
R&M-General	2,000	1,000	42	958
R&M-Electrical	175	87	22	65
R&M-Irrigation	1,000	500	-	500
R&M-Backflow Inspection	355	177	-	177
Misc-Contingency	2,500	1,250	299	951
Supplies-Cleaning & Paper	275	138	51	87
Reserves - Irrigation System	500	-	-	-
Reserve-Mulch	2,000	-	3,821	(3,821)
Reserve - Parking Lot	1,200	-	-	-
Reserve - Playground	2,500	-	-	-
Total Park & Grounds	47,445	20,623	18,808	1,815
<u>Reserves</u>				
Reserve - CDD Amenity	28	-	-	-
Total Reserves	28	-	-	-
TOTAL EXPENDITURES & RESERVES	399,916	199,898	200,049	(151)
Excess (deficiency) of revenues				
Over (under) expenditures	-	174,492	164,640	(9,852)
Net change in fund balance	\$ -	\$ 174,492	\$ 164,640	\$ (9,852)
FUND BALANCE, BEGINNING (OCT 1, 2020)	317,040	317,040	317,040	
FUND BALANCE, ENDING	\$ 317,040	\$ 491,532	\$ 481,680	

PINEY-Z

Community Development District

Supporting Schedules

March 31, 2021

**Non-Ad Valorem Special Assessments - Leon County Tax Collector
(Monthly Assessment Collection Distributions)
For the Fiscal Year Ending September 30, 2020**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount
ASSESSMENTS LEVIED FY2021				\$ 394,706
Allocation %				100%
11/13/20	3,244	135	100	3,479
11/23/20	40,893	1,704	1,265	43,862
12/23/20	70,589	2,941	2,183	75,714
12/30/20	214,689	8,945	6,640	230,274
01/20/21	13,709	424	424	14,557
02/08/21	5,326	109	165	5,599
03/17/21	4,508	46	139	4,693
				0
TOTAL	\$ 352,958	\$ 14,304	\$ 10,916	\$ 378,178

% COLLECTED 96%

TOTAL OUTSTANDING	\$ 16,528
--------------------------	------------------

Cash and Investment Report

March 31, 2021

<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%	\$90,321
Petty Cash	Petty Cash	Cash	0.00%	\$250
Public Funds Money Market Account	Centennial Bank	Money Market Account	0.40%	\$395,962
			Total	<u><u>\$486,533</u></u>

Piney-Z CDD
Bank Reconciliation

Bank Account No. 2471 BB&T GF Checking
Statement No. 03-21
Statement Date 3/31/2021

G/L Balance (LCY)	90,320.94
G/L Balance	90,320.94
Positive Adjustments	0.00
<hr/>	
Subtotal	90,320.94
Negative Adjustments	0.00
<hr/>	
Ending G/L Balance	90,320.94
Difference	0.00

Statement Balance	103,186.45
Outstanding Deposits	0.00
<hr/>	
Subtotal	103,186.45
Outstanding Checks	12,865.51
Differences	0.00
<hr/>	
Ending Balance	90,320.94

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
3/1/2021	Payment	57762	TALLAHSSEE FLOOR FINISHING	4,382.00	0.00	4,382.00
3/9/2021	Payment	57769	OPTIONS BY E.T., INC	5,603.51	0.00	5,603.51
3/26/2021	Payment	57777	COMCAST	240.47	0.00	240.47
3/26/2021	Payment	57778	FEDEX	17.89	0.00	17.89
3/26/2021	Payment	57779	INFRAMARK, LLC	2,621.64	0.00	2,621.64
Total Outstanding Checks.....				12,865.51		12,865.51

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 1/1/2021 to 03/31/2021

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
Check	57726	01/07/21	Vendor	FEDEX	7-213-46895	SVC 12/8/20	Postage and Freight	001-541006-57201	\$23.72
Check	57727	01/07/21	Vendor	RAINBOW OUTDOOR SERVICES	7954	DEC 2020 LANDSCAPE SVC	Contr-Landscape-Amenities Area	001-534053-53901	\$1,625.00
Check	57728	01/07/21	Vendor	RICK EVANS	123120	DEC 2020 MILEAGE	Misc-Mileage Reimbursement	001-549951-57201	\$24.92
Check	57729	01/14/21	Vendor	1ST CHOICE PEST SERVICES	38585	QTRLY PEST SVC	Contract-Pest Control	001-534125-57201	\$72.50
Check	57729	01/14/21	Vendor	1ST CHOICE PEST SERVICES	38585	QTRLY PEST SVC	Contract-Pest Control	001-534125-57214	\$36.25
Check	57729	01/14/21	Vendor	1ST CHOICE PEST SERVICES	38585	QTRLY PEST SVC	Contract-Pest Control	001-534125-57240	\$36.25
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	SAMS- TRASH LINERS	001-552083-57240	\$19.98
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	SAMS- TOWELS/AIRWICK	001-552083-57201	\$28.28
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	HOME DEPOT-CHRISTMAS LIGHTS	001-549900-57201	\$44.94
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	STAPLES-COMPUTER/PRINTER SUPPLIES	001-551002-57201	\$130.05
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	HOME DEPOT-RYOBI 18 VOLT ONE/RECIPROCATING SAW	001-546001-57201	\$79.00
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	HOME DEPOT-BATTERIES	001-546001-57201	\$79.00
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	HOME DEPOT-BATTERIES	001-546001-57201	\$29.99
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	ALLIED100-BATTERIES AED-GYM	001-546001-57214	\$49.94
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	STAPLES-SUPPLIES	001-551002-57201	\$64.76
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	CENTRAL VACUUM STORES-NEW INTERCOM @OFFICE DOOR	001-546001-57201	\$221.76
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	AWARDS 4U-CICIONE NAME PLATE	001-551002-57201	\$12.50
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	HOME DEPOT-SUPPLIES-NEW INTERCOM	001-546001-57201	\$10.89
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	HOME DEPOT-FLOATING CHLORINE DISPENSER	001-546001-57205	\$29.94
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	MCKENZIE MARKET-GAS EQUIPMENT	001-546001-57240	\$8.62
Check	57730	01/14/21	Vendor	BB&T	122820-0985	PURCHASES 11/25/21-12/22/20	HOME DEPOT-SOCKETS/DIMMER SWITCHES	001-546020-57201	\$29.61
Check	57731	01/14/21	Vendor	CITY OF TALLAHASSEE	123020	SVC 11/25/20-12/28/20	Home - Irrigation	001-543014-57201	\$127.97
Check	57731	01/14/21	Vendor	CITY OF TALLAHASSEE	123020	SVC 11/25/20-12/28/20	Utility - General	001-543001-57201	\$1,410.91
Check	57731	01/14/21	Vendor	CITY OF TALLAHASSEE	123020	SVC 11/25/20-12/28/20	Utility - Refuse Removal	001-543020-57201	\$127.92
Check	57732	01/14/21	Vendor	OFFICE BUSINESS SYSTEMS INC	061977 1	EXCESS BILLING 11/30/20	Contract-Copier Maintenance	001-534097-57201	\$4.23
Check	57733	01/14/21	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-139030	12/2020 PROFESSIONAL SVC	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	57734	01/20/21	Vendor	INFRAMARK, LLC	59326	MGMT FEES DECEMBER 2020	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,611.50
Check	57734	01/20/21	Vendor	INFRAMARK, LLC	59326	MGMT FEES DECEMBER 2020	Postage and Freight	001-541006-51301	\$7.00
Check	57734	01/20/21	Vendor	INFRAMARK, LLC	59326	MGMT FEES DECEMBER 2020	Printing and Binding	001-547001-51301	\$16.08
Check	57734	01/20/21	Vendor	INFRAMARK, LLC	59326	MGMT FEES DECEMBER 2020	bb& finance chg reimbursement	001-549900-57201	(\$3.57)
Check	57735	01/20/21	Vendor	CENTURYLINK	011121-4553	SVC 1/11/21-2/10/21	Communication - Teleph - Field	001-541005-57205	\$61.85
Check	57736	01/20/21	Vendor	COMCAST	011121-3478	SVC 1/25/21-2/24/21	Utility - Other	001-543004-57201	\$241.37
Check	57737	01/28/21	Vendor	CITY OF TALLAHASSEE	011321	SVC 12/11/20-1/13/21	Electricity - Streetlighting	001-543013-57201	\$112.83
Check	57738	02/01/21	Vendor	INFRAMARK, LLC	59506	MGMT FEES JAN 2021	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,611.50
Check	57738	02/01/21	Vendor	INFRAMARK, LLC	59506	MGMT FEES JAN 2021	Postage and Freight	001-541006-51301	\$10.50
Check	57738	02/01/21	Vendor	INFRAMARK, LLC	59506	MGMT FEES JAN 2021	Printing and Binding	001-547001-51301	\$2.68
Check	57739	02/01/21	Vendor	MARPAN SUPPLY CO., INC.	1611740	RENTAL 2/1/21	8/1/2020	001-534098-57201	\$26.00
Check	57740	02/03/21	Vendor	CAPITAL SECURITY AND	20200771	COMMERCIAL ALARM MONITORING	Contracts-Security Services	001-534037-57201	\$195.00
Check	57741	02/03/21	Vendor	RICK EVANS	013121	JANUARY MILEAGE 2021	Misc-Mileage Reimbursement	001-549951-57201	\$40.49
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	SUPER SIGNS-LODGE WELCOME SIGN	001-549900-57201	\$40.00
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	STAPLES-OFFICE SUPPLIES	001-551002-57201	\$141.60
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	HOME DEPOT-AC FILTERS-GYM	001-546001-57214	\$4.74
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	HOME DEPOT-AC FILTERS-LODGE	001-546001-57201	\$28.44

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 1/1/2021 to 03/31/2021

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	HOME DEPOT-OFFICE DOORMAT/HALF ROUND STONE	001-546001-57201	\$12.97
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	SAMS CLUB-CLEANING-LODGE	001-552083-57201	\$16.81
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	SAMS CLUB-CLEANING-GYM	001-552083-57214	\$16.81
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	SAMS CLUB-CLEANING-GROUNDS	001-552083-57240	\$16.80
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	SAMS CLUB-OFFICE REFRIGERATOR	001-549900-57201	\$119.98
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	LOWES-HOSE REPAIR	001-546001-57240	\$8.56
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	LOWES-WORK GLOVES	001-546001-57240	\$16.98
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	LOWES-GROUNDS CLEANING	001-552083-57240	\$13.98
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	GO DADDY-SSL CERTIFICATE RENEWAL	001-551002-57201	\$79.99
Check	57742	02/10/21	Vendor	BB&T	012521-0985	PURCHASES 1/6/21-1/21/21	BAKER DISTRIBUTING-AC FILTERS	001-546001-57201	\$17.33
Check	57743	02/10/21	Vendor	PINEY Z CDD	012021-XFER	XFER FROM BBT TO CENTENNIAL MMA	Cash with Fiscal Agent	103000	\$220,000.00
Check	57744	02/15/21	Vendor	CITY OF TALLAHASSEE	012921	SVC 12/29/20-1/27/21	Utility - Irrigation	001-543014-57201	\$116.01
Check	57744	02/15/21	Vendor	CITY OF TALLAHASSEE	012921	SVC 12/29/20-1/27/21	Utility - General	001-543001-57201	\$1,009.76
Check	57744	02/15/21	Vendor	CITY OF TALLAHASSEE	012921	SVC 12/29/20-1/27/21	Utility - Refuse Removal	001-543020-57201	\$127.92
Check	57745	02/17/21	Vendor	CAPITAL SECURITY AND	20200827	REMOVE/INSTALL RENOVATION DOOR SYSTEM	R&M-General	001-546001-57201	\$270.00
Check	57746	02/17/21	Vendor	CENTURYLINK	021121-4553	SVC 2/11/21-3/10/21	Communication - Teleph - Field	001-541005-57205	\$61.85
Check	57747	02/17/21	Vendor	OFFICE BUSINESS SYSTEMS INC	062268 1	EXCESS BILLING 12/30/20-1/30/21	Contract-Copier Maintenance	001-534097-57201	\$2.80
Check	57748	02/17/21	Vendor	RAINBOW OUTDOOR SERVICES	7994	JAN 2021 LANSCAPE MAINTENANCE	Contr-Landscape-Amenities Area	001-534053-53901	\$1,300.00
Check	57749	02/18/21	Vendor	ALLWAYS IMPROVING LLC	23745	TREADMILL REPAIRS	R&M-Equipment	001-546022-57214	\$757.44
Check	57749	02/18/21	Vendor	ALLWAYS IMPROVING LLC	24337	COMPLETE REPAIR ON TREADMILL	R&M-Equipment	001-546022-57214	\$419.04
Check	57750	02/18/21	Vendor	CITY OF TALLAHASSEE	021021	SVC 1/14/21-2/10/21	Electricity - Streetlighting	001-543013-57201	\$109.49
Check	57751	02/18/21	Vendor	INFRAMARK, LLC	60507	MGMT FEES FEB 2021	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,611.50
Check	57751	02/18/21	Vendor	INFRAMARK, LLC	60507	MGMT FEES FEB 2021	Postage and Freight	001-541006-51301	\$11.08
Check	57752	02/18/21	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-139624	PROFESSIONAL SVC 01/2021	ProfServ-Legal Services	001-531023-51301	\$2,000.00
Check	57753	02/19/21	Vendor	ASSOCIATED SERVICES CLEANING & RESTORATION	021921	50% DOWN PAYMENT MOLD REMEDIATION	R&M-General	001-546001-57201	\$7,228.46
Check	57754	02/24/21	Vendor	COMCAST	012221-3478	SVC 2/25/21-3/24/21	Utility - Other	001-543004-57201	\$241.37
Check	57755	02/24/21	Vendor	MARPAN SUPPLY CO., INC.	1615574	RENTAL AGREEMENT 3/1/21	Contract-Dumpster Rental	001-534098-57201	\$26.00
Check	57756	02/24/21	Vendor	EXPERIENCED MOVERS	022221	RENOVATION- 2 PODS	R&M-General	001-546001-57201	\$297.50
Check	57757	02/24/21	Vendor	FEDEX	7-278-37993	SVC 2/11/21	Postage and Freight	001-541006-51301	\$16.99
Check	57758	03/01/21	Vendor	ASSOCIATED SERVICES CLEANING & RESTORATION	022321-FINAL	FINAL PAYMENT-REMEDATION	R&M-General	001-546001-57201	\$7,228.46
Check	57759	03/01/21	Vendor	COMMERCIAL REPAIR & RENOVATIONS INC	022321	EXTERIOR WINDOW REPAIR	R&M-General	001-546001-57201	\$3,898.67
Check	57761	03/01/21	Vendor	OPTIONS BY E.T., INC	022321-FINAL	RE-DECORATING-LODGE DESIGNER	R&M-General	001-546001-57201	\$5,750.00
Check	57762	03/01/21	Vendor	TALLAHASSEE FLOOR FINISHING	022321-DEP	RE-DECORATING-1ST FLOOR RE-FINISHING	R&M-General	001-546001-57201	\$4,382.00
Check	57763	03/01/21	Vendor	TALLAHASSEE FLOOR FINISHING	022321-FINAL	RE-DECORATING-1ST FLOOR RE-FINISHING	R&M-General	001-546001-57201	\$4,382.00
Check	57764	03/02/21	Vendor	METAL BUILDING SERVICES INC	14279	REMEDATION-INSTALL DEKTITE-ROOF	R&M-General	001-546001-57201	\$215.00
Check	57765	03/08/21	Vendor	RICK EVANS	022821	FEB MILEAGE	Misc-Mileage Reimbursement	001-549951-57201	\$23.58
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	LOWES-MOVING BOXES- RENOVATION	001-546001-57201	\$14.40
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	STAPLES-SONY XP DIGITAL RECORDER	001-551002-57201	\$47.99
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	STAPLES-OFFICE SUPPLIES	001-551002-57201	\$34.95
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	LOWES-FELT SLIDERS-RENOVATION	001-546001-57201	\$14.94
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	LOWES-MOVING BOXES-RENOVATION	001-546001-57201	\$16.10
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	LOWES-CLEANING	001-552083-57201	\$12.54
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	LOWES-ELECTRICAL	001-546020-57201	\$8.98
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOUZZ-6 LEATHER CHAIRS-RENOVATION	001-546001-57201	\$1,304.58
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	LOWES-DAMPRID FOR PODS STORAGE-RENOVATION	001-546001-57201	\$9.01

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 1/1/2021 to 03/31/2021

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	LOWES-TAX CREDIT-RENOVATION	001-546001-57201	(\$0.63)
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-MOVING BLANKETS-RENOVATION	001-546001-57201	\$99.80
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-CLEANING	001-552083-57201	\$4.27
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-ELECTRICAL CHANDELIER-RENOVATION	001-546001-57201	\$5.96
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	STAPLES-OFFICE SUPPLIES	001-551002-57201	\$28.54
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	PODS-STORAGE- RENOVATION	001-546001-57201	\$496.00
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-MOVING BLANKETS-RENOVATION	001-546001-57201	\$19.96
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-FIRE ANT KILLER	001-546001-57240	\$11.31
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-ELECTRICAL SUPPLIES-RENOVATION	001-546001-57201	\$4.77
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-US FLAG	001-549900-57201	\$13.98
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-PAINT SUPPLIES	001-546001-57201	\$10.18
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-OIL FOR EQUIPMENT	001-546001-57240	\$8.97
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	STAPLES-OFFICE SUPPLIES	001-551002-57201	\$49.20
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	STAPLES-OFFICE SUPPLIES	001-551002-57201	\$14.60
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	WAYFAIR-CHANDELIER- RENOVATION	001-546001-57201	\$388.79
Check	57766	03/09/21	Vendor	BB&T	022521-0985	PURCHASES 1/26/21-2/22/21	HOME DEPOT-2 PADLOCKS-RENOVATION	001-546001-57201	\$24.98
Check	57767	03/09/21	Vendor	CITY OF TALLAHASSEE	022621	SVC 1/28/21-2/24/21	Utility - Irrigation	001-543014-57201	\$116.01
Check	57767	03/09/21	Vendor	CITY OF TALLAHASSEE	022621	SVC 1/28/21-2/24/21	Utility - General	001-543001-57201	\$1,045.85
Check	57767	03/09/21	Vendor	CITY OF TALLAHASSEE	022621	SVC 1/28/21-2/24/21	Utility - Refuse Removal	001-543020-57201	\$127.92
Check	57768	03/09/21	Vendor	COMMERCIAL REPAIR & RENOVATIONS INC	030921	DRYWALL REPAIR/SKIM COATING-REMEDIAION	R&M-General	001-546001-57201	\$9,970.40
Check	57769	03/09/21	Vendor	OPTIONS BY E.T., INC	030921	REPLACES CK#2-RE-DECORATING LODGE	R&M-General	001-546001-57201	\$5,603.51
Check	57770	03/12/21	Vendor	RAINBOW OUTDOOR SERVICES	8031	INSTALL MULCH PLAYGROUND	Reserve-Mulch	001-568109-57240	\$3,821.00
Check	57770	03/12/21	Vendor	RAINBOW OUTDOOR SERVICES	8029	FEB 2021 LANDSCAPE SVC	Contr-Landscape-Amenities Area	001-534053-53901	\$1,300.00
Check	57771	03/15/21	Vendor	FEDEX	7-292-27896	SVC 2/19/21	Postage and Freight	001-541006-57201	\$21.37
Check	57772	03/18/21	Vendor	FLORIDA MUNICIPAL INSURANCE TR	INV-33436-V7X6	3RD INSTALLMENT- FY 20/21	Insurance - General Liability	001-545002-51301	\$2,928.25
Check	57772	03/18/21	Vendor	FLORIDA MUNICIPAL INSURANCE TR	INV-33436-V7X6	3RD INSTALLMENT- FY 20/21	Workers' Compensation	001-524001-57201	\$955.75
Check	57773	03/18/21	Vendor	CITY OF TALLAHASSEE	031121	SVC 2/11/21-3/11/21	Electricity - Streetlighting	001-543013-57201	\$110.06
Check	57774	03/18/21	Vendor	FEDEX	7-300-94406	SVC 2/25/21	Postage and Freight	001-541006-51301	\$17.77
Check	57775	03/18/21	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-140203	02/2021 PROFESSIONAL SERVICES	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	57776	03/26/21	Vendor	CENTURYLINK	031121-4553	SVC 3/11/21-4/10/21	Communication - Teleph - Field	001-541005-57205	\$61.85
Check	57777	03/26/21	Vendor	COMCAST	031121-3478	SVC 3/25/21-4/24/21	Utility - Other	001-543004-57201	\$240.47
Check	57778	03/26/21	Vendor	FEDEX	7-307-88985	SVC 3/9/21	Postage and Freight	001-541006-51301	\$17.89
Check	57779	03/26/21	Vendor	INFRAMARK, LLC	61600	MGMT FEES MARCH 2021	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,611.50
Check	57779	03/26/21	Vendor	INFRAMARK, LLC	61600	MGMT FEES MARCH 2021	Postage and Freight	001-541006-51301	\$10.14
Check	57780	03/26/21	Vendor	MARPAN SUPPLY CO., INC.	1619323	MTHLY RENTAL 4/1/21	8/1/2020	001-534098-57201	\$26.00
ACH	DD000762	01/06/21	Employee	MELINDA J. PARKER	PAYROLL	January 06, 2021 Payroll Posting			\$2,080.04
ACH	DD000763	01/06/21	Employee	RICKY S EVANS	PAYROLL	January 06, 2021 Payroll Posting			\$1,557.36
ACH	DD000764	01/20/21	Employee	MELINDA J. PARKER	PAYROLL	January 20, 2021 Payroll Posting			\$2,080.04
ACH	DD000765	01/20/21	Employee	RICKY S EVANS	PAYROLL	January 20, 2021 Payroll Posting			\$1,536.68
ACH	DD000766	01/29/21	Employee	DELORES A. PINCUS	PAYROLL	January 29, 2021 Payroll Posting			\$184.70
ACH	DD000767	01/29/21	Employee	ARTHUR R. KIRBY	PAYROLL	January 29, 2021 Payroll Posting			\$184.70
ACH	DD000768	01/29/21	Employee	FRANK CACIONE	PAYROLL	January 29, 2021 Payroll Posting			\$184.70
ACH	DD000769	01/29/21	Employee	GERALDINE B. CASHIN	PAYROLL	January 29, 2021 Payroll Posting			\$184.70
ACH	DD000770	02/03/21	Employee	MELINDA J. PARKER	PAYROLL	February 03, 2021 Payroll Posting			\$2,080.04
ACH	DD000771	02/03/21	Employee	RICKY S EVANS	PAYROLL	February 03, 2021 Payroll Posting			\$1,516.02

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

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ACH	DD000774	02/17/21	Employee	MELINDA J. PARKER	PAYROLL	February 17, 2021 Payroll Posting			\$2,080.04
ACH	DD000775	02/17/21	Employee	RICKY S EVANS	PAYROLL	February 17, 2021 Payroll Posting			\$1,485.01
ACH	DD000776	03/03/21	Employee	MELINDA J. PARKER	PAYROLL	March 03, 2021 Payroll Posting			\$2,082.90
ACH	DD000777	03/03/21	Employee	RICKY S EVANS	PAYROLL	March 03, 2021 Payroll Posting			\$1,486.51
ACH	DD000778	03/17/21	Employee	MELINDA J. PARKER	PAYROLL	March 17, 2021 Payroll Posting			\$2,082.90
ACH	DD000779	03/17/21	Employee	RICKY S EVANS	PAYROLL	March 17, 2021 Payroll Posting			\$1,512.35
ACH	DD000780	03/31/21	Employee	MELINDA J. PARKER	PAYROLL	March 31, 2021 Payroll Posting			\$2,082.90
ACH	DD000781	03/31/21	Employee	RICKY S EVANS	PAYROLL	March 31, 2021 Payroll Posting			\$1,548.52
Account Total									<u>\$334,864.09</u>

EIGHTH ORDER OF BUSINESS

Piney-Z Community Development District
CDD Manager's Report
April 15, 2021
for
Meeting of April 26, 2021

LODGE/GARAGE

Renovation of the lodge, which started slowly in late December with floor re-finishing bids taken, shifted to top gear on January 26, 2021, the day after the board approved a seemingly simple paint/paper/floor re-finishing proposal. As this is written, we are now only two days past the final walk through on the project, which of necessity became much more about repair than renovation/re-decoration.

Because the work we planned required a shutdown of several weeks, we elected to undertake it while the lodge, due to COVID 19, was already closed. The jewel in the house's crown – the wood floor – had not been re-finished in nearly 18 years and, beyond some minimal paint touch-up approximately 8 years ago, it appears that the house had not been updated in nearly 20 years. On the 26th work was begun to negotiate the necessary contracts to accomplish the tasks at hand, and to empty the house itself. Before this project was done, nearly 20 vendors had been involved, and more than 11 weeks had passed.

On February 4, in the course of removing a mirror and other items from the walls, evidence of water intrusion was discovered. The source was quickly determined (work apparently done sometime between 1998 and 2002), and bids were taken for the necessary repairs. Once all structural repairs were made we moved on to the drywall work, which included crack repair and skim coating to get the

walls ready for painting and papering. It appears as though much of the heavy vinyl papering done 20 years ago was a convenient cover-up to avoid repairing the significant number of cracks in the walls.

After completion of the unanticipated repairs, we were able on March 15 to return to the original work planned. While we believe that (most of) you will be pleased by the changes in the look of the lodge, please pay special attention to the floor. The re-finisher indicated that the red and white oak floor is “top grade” and very much worth preserving. It is absolutely gorgeous and well worth the time and energy spent to bring it back to life.

We hope that you will enjoy the facility, the rental of which we plan to promote actively in an effort to increase significantly the income to the district.

FITNESS CENTER

- Tommy came by to get his yoga ball
- AED was returned in working order
- two ailing treadmills fully repaired after nearly four months. As previously mentioned, they will not be repaired again.
- Re-gluing of the rubber mat completed after treadmill repairs finished

PAVILION

Nothing of import to share

POOL

- work outstanding includes re-plastering of the scum gutter as well as replacing of tiles broken behind the skimmer when work was done to locate and repair leak

- still awaiting repair by Capital Security of rear gate, necessary due to a broken wire
- pool skimmed of pollen, multiple times
- pollen scrubbed off rails and tiles
- chlorine floaters re-filled
- filters backwashed regularly
- excess water pumped from pool as necessary
- chemical shed re-organized. It is still in need of overhaul.
- began contacting 2020 pool personnel to learn who might be interested in trying it again. All but one if those recruited last year retain active Red Cross certifications, and uniform shirts are safely tucked away for when we get the go-ahead. Much of the paperwork will have to be done again, as well as all orientation, training and swim testing.

PLAYGROUND

- secured two loose step treads

PARK AND GROUNDS

- treated multiple ant beds around the property, repeatedly
- sprayed for weeds, also repeatedly

GENERAL

- needed electrical work delayed due to e-Verify compliance
- budget for FY 2022 completed and blessed by Inframark as written.

UPDATES SINCE PUBLICATION

TBD

FEE INCOME @ 3-31-20 (including FOBS)

- Rental fees retained in calendar year 2021

\$ 0

8A

PINEY-Z
Community Development District

Annual Operating Budget

Fiscal Year 2022

Version 1 - Proposed Budget:

(Printed on 4/13/2021 11am)

Prepared by:



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Piney-Z
Community Development District

Operating Budget
Fiscal Year 2022

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	THRU MAR-2021	APR- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
REVENUES								
Interest - Investments	\$ 1,939	\$ 2,808	\$ 2,157	\$ 100	\$ 374	\$ 374	\$ 748	\$ 2,000
Interest - Tax Collector	357	612	360	200	76	-	76	300
Special Assmnts- Tax Collector	394,971	394,517	394,369	394,706	378,178	16,528	394,706	394,707
Special Assmnts- Discounts	(14,974)	(14,388)	(14,513)	(15,788)	(14,304)	-	(14,304)	(15,788)
Settlements	37,210	8,480	-	-	-	-	-	-
Other Miscellaneous Revenues	1,675	1,868	431	-	365	-	365	-
Access Cards	918	1,179	225	1,198	-	-	-	675
Pavilion Rental	1,340	1,400	80	1,100	-	-	-	800
Lodge Rental	13,434	20,453	6,385	16,500	-	-	-	18,500
Insurance Reimbursements	(28,730)	-	-	-	-	-	-	-
TOTAL REVENUES	408,140	416,929	389,494	399,916	364,689	16,902	381,591	401,193

EXPENDITURES

Administrative

P/R-Board of Supervisors	4,600	3,600	2,800	8,000	1,400	4,000	5,400	8,000
FICA Taxes	352	275	214	612	107	306	413	612
ProfServ-Dissemination Agent	-	1,000	1,000	-	-	-	-	-
ProfServ-Legal Services	24,117	24,000	24,000	24,000	12,000	12,000	24,000	24,000
ProfServ-Mgmt Consulting Serv	50,317	44,775	44,775	44,775	15,669	15,669	31,338	31,338
ProfServ-Recording	-	-	-	-	-	-	-	2,784
ProfServ-Special Assessment	4,637	4,637	4,637	4,637	-	-	-	-
Auditing Services	3,150	3,150	3,150	3,250	-	3,150	3,150	3,150
Postage and Freight	818	311	195	200	129	70	199	200
Insurance - General Liability	10,016	9,824	11,246	12,364	8,785	2,928	11,713	12,299
Printing and Binding	176	257	156	225	19	150	169	200

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	THRU MAR-2021	APR- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
Legal Advertising	1,170	624	1,484	1,000	159	800	959	1,200
Miscellaneous Services	109	290	379	150	134	134	268	150
Misc-Assessmnt Collection Cost	11,400	11,404	11,396	11,841	10,916	496	11,412	11,841
Misc-Contingency	41	-	-	100	-	50	50	100
Office Supplies	-	-	-	100	-	50	50	100
Annual District Filing Fee	175	175	175	175	175	-	175	175
Total Administrative	111,078	104,322	105,607	111,429	49,493	39,803	89,296	96,149
Field								
Contr-Landscape-Amenities Area	12,099	15,988	23,090	24,000	8,575	12,000	20,575	24,000
R&M-Trees and Trimming	2,500	1,500	1,600	3,000	-	1,500	1,500	3,000
Misc-Contingency	3,260	1,044	2,646	4,000	105	2,000	2,105	4,000
Total Field	17,859	18,532	27,336	31,000	8,680	15,500	24,180	31,000
Parks and Recreation - General								
Payroll-Other	-	-	-	500	-	250	250	500
Payroll-Maintenance	7,946	7,827	6,923	7,024	6,572	6,572	13,144	7,164
Payroll-Administrative	47,115	53,064	53,991	43,808	27,683	27,683	55,366	56,593
FICA Taxes	1,467	4,642	4,595	4,501	2,702	2,640	5,342	4,916
Workers' Compensation	3,406	3,622	3,718	4,845	2,867	956	3,823	3,938
Contracts-Janitorial Services	2,160	2,150	1,325	2,340	200	1,170	1,370	2,808
Contracts-Security Services	1,655	1,865	780	1,305	390	653	1,043	1,130
Contracts-Fire Exting. Insp.	350	350	350	350	175	175	350	350
Contract-Copier Maintenance	137	335	46	300	18	150	168	150
Contract-Dumpster Rental	312	312	312	312	156	156	312	312
Contracts-Pest Control	499	568	427	480	145	240	385	480
Contracts-Fire Insp Sprinkler System	250	250	200	250	-	125	125	200

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	THRU MAR-2021	APR- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
Contract-Website Hosting	-	-	-	350	-	175	175	242
Communication - Teleph - Field	90	100	-	120	-	60	60	120
Postage and Freight	-	-	107	55	45	28	73	55
Utility - General	15,551	17,605	18,635	18,677	7,455	7,455	14,910	20,938
Utility - Other	3,285	2,918	3,077	3,238	1,436	1,436	2,872	3,000
Electricity - Streetlighting	1,326	1,195	1,314	1,344	664	664	1,328	1,476
Utility - Irrigation	3,932	2,716	3,407	3,600	764	764	1,528	3,828
Utility - Refuse Removal	1,144	1,173	1,468	1,446	768	768	1,536	1,649
R&M-General	2,115	826	386	1,500	52,694	750	53,444	1,000
R&M-Electrical	390	350	489	425	61	213	274	500
R&M-Roof	-	-	60	360	-	180	180	720
R&M-Fire Equipment	40	-	-	100	102	50	152	50
R&M-Plumbing	3	66	-	200	-	100	100	150
Misc-Contingency	1,133	2,683	14,353	3,000	627	1,500	2,127	3,000
Misc-Information Technology	1,036	3,462	628	660	404	330	734	300
Misc-Mileage Reimbursement	336	284	317	325	183	163	346	350
Office Supplies	3,087	1,750	1,234	2,000	739	1,000	1,739	2,000
Supplies-Cleaning & Paper	261	246	379	325	98	163	261	400
Capital Outlay	(4,287)	-	61,465	-	-	-	-	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	THRU MAR-2021	APR- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
Non-Capitalized New Equipment	4,287	-	-	-	-	-	-	-
Reserves-Lodge	-	-	-	1,650	-	-	-	4,920
Total Parks and Recreation - General	99,026	110,359	179,986	112,890	106,948	56,566	163,514	123,239
Swimming Pool								
Payroll-Lifeguards	18,067	-	-	-	-	-	-	-
Payroll-Maintenance	11,591	14,253	10,137	14,048	4,410	7,024	11,434	10,507
Payroll-Administrative	6,249	6,781	6,918	14,603	3,374	7,302	10,676	7,446
Payroll-Pool Attendants	-	21,595	1,562	21,243	-	10,622	10,622	20,287
FICA Taxes	4,972	3,261	1,424	3,817	596	1,908	2,504	2,925
Communication - Teleph - Field	473	746	744	800	361	400	761	800
R&M-General	218	162	364	300	30	150	180	350
R&M-Electrical	-	-	53	100	33	50	83	100
R&M-Pools	4,570	105	80	1,500	1,750	750	2,500	2,000
Misc-Licenses & Permits	250	250	250	250	-	125	125	250
Misc-Contingency	3,426	3,097	5,121	3,250	-	1,625	1,625	4,350
Op Supplies - Pool Chemicals	2,242	1,957	1,676	2,250	21	1,125	1,146	2,250
Capital Outlay - Pool	51,893	-	-	-	-	-	-	-
Reserve - Pool	25,000	-	-	16,810	-	-	-	25,050
Reserves-Pool Filters	-	-	-	-	856	-	856	-
Reserves-Pool Pumps	-	-	1,575	-	275	-	275	-
Total Swimming Pool	128,951	52,207	29,904	78,971	11,706	31,080	42,786	76,315

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	THRU MAR-2021	APR- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
<i>Fitness Center</i>								
Payroll-Maintenance	1,282	1,425	4,221	2,342	686	1,171	1,857	4,298
Payroll-Administrative	3,084	3,391	3,585	7,301	2,085	3,651	5,736	3,723
FICA Taxes	275	368	597	738	212	369	581	614
Contracts-Janitorial Services	1,440	1,420	980	1,560	-	-	-	1,872
Contracts-Fitness Equipment	1,100	1,200	500	1,200	100	600	700	1,200
Contracts-Pest Control	214	145	178	163	73	82	155	163
R&M-General	291	209	670	300	65	150	215	300
R&M-Electrical	84	14	200	100	-	-	-	150
R&M-Equipment	735	130	317	1,000	1,176	500	1,676	1,500
Misc-Contingency	95	-	930	300	-	-	-	500
Supplies-Cleaning & Paper	234	520	560	650	17	325	342	650
Reserve - Equipment	-	-	-	2,500	-	-	-	5,000
Total Fitness Center	8,834	8,822	12,738	18,154	4,414	6,847	11,261	19,970
<i>Park & Grounds</i>								
Payroll-Maintenance	20,651	23,820	24,393	23,414	10,884	10,884	21,768	25,788
Payroll-Administrative	6,023	6,781	6,468	7,301	2,363	2,363	4,726	6,702
FICA Taxes	1,754	2,341	2,361	2,350	1,013	1,013	2,026	2,485
Contracts-Janitorial Services	1,200	1,230	245	1,300	-	-	-	1,560
Contracts-Roof	75	-	60	360	240	180	420	720
Contracts-Pest Control	145	145	109	215	73	108	181	215
R&M-General	446	1,852	1,462	2,000	42	1,000	1,042	1,500
R&M-Electrical	81	29	145	175	22	88	110	175
R&M-Irrigation	875	2,445	695	1,000	-	500	500	1,000
R&M-Vegetation Removal	-	2,200	-	-	-	-	-	-
R&M-Backflow Inspection	315	355	380	355	-	178	178	380

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	FY 2020	BUDGET FY 2021	THRU MAR-2021	APR- SEP-2021	PROJECTED FY 2021	BUDGET FY 2022
Misc-Hurricane Expense	-	2,350	-	-	-	-	-	-
Misc-Contingency	5,620	1,605	3,559	2,500	299	1,250	1,549	1,500
Supplies-Cleaning & Paper	66	166	200	275	51	138	189	275
Capital Outlay	-	-	11,919	-	-	-	-	-
Reserve-Gutters	-	7,726	-	-	-	-	-	-
Reserves - Irrigation System	-	-	-	500	-	-	-	500
Reserve-Mulch	-	3,250	-	2,000	3,821	-	3,821	4,000
Reserve - Parking Lot	-	44,695	1,200	1,200	-	-	-	1,200
Reserve - Playground	-	-	-	2,500	-	-	-	2,500
Total Park & Grounds	37,251	100,990	53,196	47,445	18,808	17,700	36,508	50,500
Reserves								
Reserve - CDD Amenity	-	-	8,096	28	-	-	-	4,020
Total Reserves	-	-	8,096	28	-	-	-	4,020
TOTAL EXPENDITURES & RESERVES	402,999	395,232	416,863	399,916	200,049	167,496	367,545	401,193
Excess (deficiency) of revenues								
Over (under) expenditures	5,141	21,697	(27,369)	(0)	164,640	(150,594)	14,046	0
OTHER FINANCING SOURCES (USES)								
Interfund Transfer - In	-	23,131	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	-	(0)	-	-	-	0
TOTAL OTHER SOURCES (USES)	-	23,131	-	(0)	-	-	-	0

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2022 Proposed Budget

<u>ACCOUNT DESCRIPTION</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2019</u>	<u>ACTUAL FY 2020</u>	<u>ADOPTED BUDGET FY 2021</u>	<u>ACTUAL THRU MAR-2021</u>	<u>PROJECTED APR- SEP-2021</u>	<u>TOTAL PROJECTED FY 2021</u>	<u>ANNUAL BUDGET FY 2022</u>
Net change in fund balance	5,141	44,828	(27,369)	(0)	164,640	(150,594)	14,046	0
FUND BALANCE, BEGINNING	294,440	299,581	344,409	317,145	317,040	-	317,040	331,086
FUND BALANCE, ENDING	\$ 299,581	\$ 344,409	\$ 317,040	\$ 317,145	\$ 481,680	\$ (150,594)	\$ 331,086	\$ 331,086

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2022	\$ 331,086
Net Change in Fund Balance - Fiscal Year 2022	0
Reserves - Fiscal Year 2022 Additions	47,190
Total Funds Available (Estimated) - 9/30/22	378,276

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital 100,298 ⁽¹⁾

Contribution CDD Amenity prior years	23,582	
Contribution CDD Amenity FY 2022	4,020	<u>27,602</u>
Reserve - Lodge prior years	7,952	
Reserve - Lodge FY 2022	4,920	<u>12,872</u>
Reserve - Park prior years	7,379	
Reserve - Park FY 2022	8,200	<u>15,579</u>
Reserve - Equipment prior years	5,000	
Reserve - Equipment FY 2022	5,000	<u>10,000</u>
Reserve - Pool Equipment prior years	7,820	
Reserve - Pool Equipment FY 2022	25,050	<u>32,870</u>
Reserve - Pool Filters prior years	11,114	
Reserve - Pool Filters FY 2022	-	<u>11,114</u>
Reserve - Pool Pumps prior years	6,150	

PINEY-Z

Community Development District

Reserve - Pool Pumps FY 2022	-	6,150	
Reserve - Pool Shell prior years	10,000		
Reserve - Pool Shell FY 2022	-	10,000	
			126,187
		Subtotal	226,485

Total Allocation of Available Funds	226,485
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Total Unassigned (undesignated) Cash	\$ 151,791
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Notes

(1) Represents approximately 3 months of operating expenditures

PINEY-Z

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2022

REVENUES**Interest - Investments (361001-3000)**

The District will have all excess funds invested with financial institutions which are qualified as public depositories prior to deposit of public monies under Chapters 218 and 280, Florida Statutes. The budget is based upon the estimated average balance of funds available during the Fiscal Year.

Special Assessments - Tax Collector (363010-3000)

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments - Discounts (363090-3000)

The Special Assessment discount for early payment is calculated at 4% of the Non-Ad Valorem assessments.

Miscellaneous Revenues (369900-3000)

Unanticipated miscellaneous revenues.

Access Cards (369941-3000)

Revenue from access cards purchases, including from pass holders.

Pavilion Rental (369942-3000)

Revenue from renting the pavilion to residents and non-residents for private functions, meetings, etc.

Lodge Rental (369943-3000)

Revenue from renting the lodge to residents and non-residents for private functions, to the Leon County Supervisor of Elections for conducting precinct elections, etc.

PINEY-Z

Community Development District

General Fund

Budget Narrative
Fiscal Year 2022

EXPENDITURES

Expenditures - Administrative

Payroll - Board of Supervisors (511001-51101)

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting and workshop at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending and receiving compensation for all of the meetings and all of the workshops.

FICA Taxes (521001-51101)

Payroll taxes on Board of Supervisors compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Professional Services - Legal Services (531023-51401)

The District's legal counsel will provide general legal services to the District, i.e. attendance and preparation for meetings, review of operating and maintenance contracts, requests for proposals, etc.

Professional Services - Management Consulting Services (531027-51201)

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, Inc.. The fees are related to the current contracted fees in the Management Agreement including record storage and Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract.

Professional Services - Special Assessment (531038-51301)

Administrative costs to prepare the District's Special Assessment Roll, certify the roll to the County and provide estoppel services on request.

Auditing Services (532002-51301)

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted fee is based on the engagement letter.

Postage & Freight (541006-51301)

Mailing and courier services costs for correspondence, bill payments, mailed notices, etc.

Insurance - General Liability (545002-51301)

The District's General Liability & Public Officials Liability Insurance policy is with Florida Municipal Insurance Trust (FMIT). FMIT specializes in providing insurance coverage to governmental agencies.

PINEY-Z

Community Development District

General Fund

Budget Narrative
Fiscal Year 2022

Expenditures – Administrative (continued)

Printing & Binding (547001-51301)

Printing of computerized checks, stationery, envelopes, etc.

Legal Advertising (548002-51301)

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Miscellaneous Services (549001-51301)

Bank charges and any other miscellaneous administrative expenses that may be incurred during the year.

Miscellaneous - Assessment Collection Cost (549070-51301)

The District reimburses the Leon County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 3% on the amount of special assessments collected and remitted, whichever is greater. The budgeted amount for collection costs is based on a maximum of 3% of the anticipated assessment collections.

Miscellaneous - Contingency (549900-51301)

Provides funds for administrative expenditures that may not have been anticipated in the budget.

Office Supplies (551002-51301)

Miscellaneous office supplies.

Annual District Filing Fees (554007-51301)

The District is required to pay an annual filing fee of \$175 to the Department of Economic Opportunity.

Expenditures - Field

This Department accounts for the costs associated with the exterior maintenance and upkeep of the District's amenities.

Contracts - Landscape – Amenities Area (534053-53901)

Landscaping and maintenance services (mowing, weeding, pinestraw and fertilizer) for the “amenities” area within the District.

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2022

Expenditures – Field (continued)

R&M – Trees and Trimming (546099-53901)

Tree trimming, tree removal, dead limb trimming, etc. for the “amenities” area within the District.

Miscellaneous - Contingency (549900-53901)

Necessary services and repairs which fall outside those specified in the landscaping contract, including plantings, sod, irrigation repairs, application of chemicals for poison ivy, ants, etc.

Expenditures - Parks and Recreation - General

This department includes on-site administrative costs of the District as well as those associated with the maintenance, repair and replacement of equipment, and enhancements associated with the lodge (including the office, restrooms and second floor) and the garage.

Payroll - Other (512004-57201)

Compensation of one part time Office Assistant, if needed.

Payroll - Maintenance (512006-57201)

Compensation of one part time Buildings and Grounds Manager.

Payroll - Administrative (512009-57201)

Compensation of one full time CDD Manager.

Payroll – Special Pay (515002-57201)

Merit pay, based on previous fiscal year, year end reviews.

FICA Taxes (521001-57201)

Payroll tax for staff above.

Workers’ Compensation (524001-57201)

The District’s policy is currently with Florida Municipal Insurance Trust.

PINEY-Z

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2022

Expenditures – Parks and Recreation - General (continued)**Contracts - Janitorial Services (534026-57201)**

Twice weekly cleaning in the lodge.

Contracts - Security Services (534037-57201)

Annual monitoring of the lodge (office, garage and fitness center). Also included are costs associated with the key fob system (utilized for fitness center, pool and side garage door access) to control and monitor entry. Additional costs included herein are the purchase of key fobs, and any repairs, (maintenance or replacement of the security cameras, DVR and television).

Contracts - Fire Inspection (534094-57201)

Inspection of fire suppression hood in the kitchen, as well as the several extinguishers around the property.

Contracts - Copier Maintenance (534097-57201)

Cost to maintain copier.

Contracts - Dumpster Rental (534098-57201)

Cost to rent lodge dumpster from Marpan.

Contracts - Pest Control (534125-57201)

Annual termite inspection; quarterly treatment of the lodge.

Contracts - Fire Inspection Sprinkler System (534165-57201)

Inspection of the sprinkler system in the garage.

Contracts - Website Hosting (534384-57201)

Cost to maintain website including domain, back-up and security.

Communication - Telephone-Field (541005-57201)

Purchase of TracFone for use by Buildings and Grounds Manager.

Postage and Freight (541006-57201)

Routine correspondence.

Utility - General (543001-57201)

City of Tallahassee charges for electricity, stormwater fees, fire service fees, water and sewer service for the District.

PINEY-Z

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2022

Expenditures – Parks and Recreation - General (continued)**Utility - Other (543004-57201)**

Comcast charges for telephone, internet and television service in the lodge (including the fitness center)

Electricity - Streetlighting (543013-57201)

City of Tallahassee charges for electricity for the District's 10 decorative streetlights around the pool.

Utility - Irrigation (543014-57201)

City of Tallahassee charges for water for irrigation system and pool.

Utility - Refuse Removal (543020-57201)

City of Tallahassee charges to empty dumpster at Piney-Z Lodge.

R&M - General (546001-57201)

Locks and keys, repair of kitchen cabinets, bathroom mirrors and countertops, doors, replacement of office and garage blinds, necessary tools, meeting signs, etc.

R&M – Electrical (546020-57201)

Batteries, bulbs, sensors, cords, outside vendors if required.

R&M - Roof (546164-57201)

Blowing off of the lodge roof.

R&M - Fire Equipment (546230-57201)

Repairs to exit lighting, etc.

R&M - Plumbing (546250-57201)

Flappers, strainers, toilet seats, outside vendors if required.

Miscellaneous - Contingency (549900-57201)

Unanticipated operating expenses.

Miscellaneous - Information Technology (549942-57201)

IT support and website maintenance/assistance, to ensure the website continues to meet ADA goals.

PINEY-Z

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2022

Expenditures – Parks and Recreation - General (continued)**Miscellaneous - Mileage Reimbursement (549951-57201)**

Reimbursement of mileage expenses of Buildings and Grounds Manager.

Office Supplies (551002-57201)

Costs associated with operation of the CDD Manager's office, including copier and computer paper, computer ink and software, file folders, card stock for forms, notebooks, envelopes, pens, pencils, name plates for board members, computers and printers, as well as Office 365 and cloud storage.

Supplies - Cleaning and Paper (551083-57201)

Supplies for cleaning, paper towels, toilet paper, etc.

Reserves - Lodge (568107-57201)

For intensive cleaning of roof, replacement of HVAC unit, etc.

Expenditures – Swimming Pool*This department includes costs associated with staffing, supplies, maintenance and repairs of the swimming pool and the associated deck, fence, gates, shed and related equipment.***Payroll - Maintenance (512006-57205)**

Compensation of one part-time Buildings and Grounds Manager.

Payroll - Administrative (512009-57205)

Compensation of one full time CDD Manager.

Payroll – Pool Attendants (512028-57205)

Compensation of pool attendants (\$12.00 per hour regular, \$12.50 per hour lead).

FICA Taxes (521001-57205)

Payroll tax for above.

Communication - Telephone-Field (541005-57205)

TracFone for attendant station; dedicated 911 phone.

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2022

Expenditures – Swimming Pool (continued)

R&M - General (546001-57205)

Repair of deck furniture, umbrellas, front and rear gates, locks on gates, etc.

R&M - Electrical (546020-57205)

Batteries, bulbs, sensors, cords, outside vendors if required.

R&M - Pools (546074-57205)

Repair of the pool and pool equipment, including pumps, chlorinator, pipes, problems with deck, tiles, on-deck showers, etc.

Miscellaneous - License & Permits (549066-57205)

Leon County Health Department pool license (expires annually on June 30).

Miscellaneous - Contingency (549900-57205)

Unanticipated operating expenses, including replacement of any equipment, deck furniture, pool attendant training, etc.

Operating Supplies - Pool Chemicals (552009-57205)

Pool chemicals, bleach and test kits, safety equipment including rescue rings and tubes, defibrillator batteries, respirator for chemical application, etc.

Reserves - Pool (568124-57205)

For pool shell repair, replacement of sand filters, chlorinator and dolphin.

Expenditures – Fitness Center

This department includes costs associated with the maintenance, repair and supplies required in the fitness center.

Payroll - Maintenance (512006-57214)

Compensation of one part time Buildings and Grounds Manager.

Payroll - Administrative (512009-57214)

Compensation of one full time CDD Manager.

PINEY-Z

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2022

Expenditures – Fitness Center (Continued)**FICA Taxes (521001-57214)**

Payroll tax for above.

Contracts - Janitorial Services (534026-57214)

Twice weekly cleaning of the Fitness Center.

Contracts - Fitness Equipment (534071-57214)

Monthly preventative maintenance contract with FitnessPro.

Contracts - Pest Control (534125-57214)

Annual termite inspection; quarterly treatment of the fitness center.

R&M - General (546001-57214)

Repair of carpet, mirrors, doors, fans, etc.

R&M - Electrical (546020-57214)

Batteries, bulbs, sensors, cords, outside vendor if required.

R&M - Equipment (546022-57214)

Repairs (including parts and Labor) required to keep all equipment fully operational.

Miscellaneous - Contingency (549900-57214)

Unanticipated operating expenses.

Supplies - Cleaning and Paper (552083-57214)

Supplies for cleaning, paper towels, toilet paper, etc.

Reserve - Equipment (568073-57214)

Purchase of exercise pieces for gym.

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2022

Expenditures – Parks & Grounds

This department includes general maintenance, repair and supplies required for the upkeep of the Rosemary White Playground and Gazebo Park (including picnic tables, trash cans, benches, grills and playground equipment), as well as of the pavilion (including restrooms) and the picnic grounds located between the lodge and the swimming pool.

Payroll - Maintenance (512006-57240)

Compensation of one part time Buildings and Grounds Manager.

Payroll - Administrative (512009-57240)

Compensation of one full time CDD Manager.

FICA Taxes (521001-57240)

Payroll tax for above.

Contracts - Janitorial Services (534026-57240)

Twice weekly cleaning of pavilion restrooms, in season.

Contracts- Roof (534108-57240)

Regular cleaning of pavilion roof.

Contracts- Pest Control (534125-57240)

Quarterly treatment of the pavilion.

R&M - General (546001-57240)

Repair of slides, swings, picnic tables, gazebos, etc.

R&M - Electrical (564020-57240)

Batteries, bulbs, sensors, cords, outside vendors if required.

R&M - Irrigation (546041-57240)

Repairs to the irrigation system.

R&M - Backflow Inspections (546459-57240)

Inspection of the backflows from the water/waste lines.

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2022

Expenditures – Parks & Grounds (continued)

Miscellaneous - Contingency (549900-57240)

Unanticipated operating expenses.

Supplies - Cleaning and Paper (552083-57240)

Supplies for cleaning, paper towels, toilet paper, etc.

Reserves – Irrigation System (568098-57240)

For repair or replacement of irrigation system.

Reserves - Mulch (568109-57240)

Playground Mulch.

Reserves - Parking Lots (568117-57240)

For re-sealing of all asphalt lots.

Reserves – Playground Equipment (568122-57240)

For repair or replacement of playground equipment.

Piney-Z

Community Development District

Supporting Budget Schedules

Fiscal Year 2022

Comparison of Non-Ad Valorem Assessment Rates Fiscal Year 2022 vs Fiscal Year 2021

Assessments Per Unit				
LOT SIZE	# OF UNITS	General Fund		
		FY2022	FY2021	Percent Change
36	28	\$522.79	\$522.79	0.00%
40	104	\$522.79	\$522.79	0.00%
50	291	\$522.79	\$522.79	0.00%
60	62	\$522.79	\$522.79	0.00%
75	183	\$522.79	\$522.79	0.00%
90	67	\$522.79	\$522.79	0.00%
65	8	\$522.79	\$522.79	0.00%
50 gar	12	\$522.79	\$522.79	0.00%
	755			

8B

8Bi.

CONTRACT

This Agreement is made and entered into this 17 day of February, 2021, by and between the **PINEY-Z COMMUNITY DEVELOPMENT DISTRICT**, hereinafter the "Owner," whose mailing address is Suite 702, 210 North University Drive, Coral Springs, Florida 33071, and **TALLAHASSEE FLOOR FINISHING**, hereinafter the "Contractor," whose mailing address is 1527 Argonne Road, Tallahassee, Florida 32308, and shall memorialize the agreement between the parties as follows:

1. PROJECT DESCRIPTION

The work to be performed under this agreement consists of the sanding, minor repair and re-finishing of the red and white oak floor now existing in the Piney-Z lodge located at 950 Piney-Z Plantation Road, Tallahassee, Florida 32311. It is estimated that the project shall require up to eight days to complete, and shall commence on or about March 15, 2021.

See proposal, dated January 6, 2021, attached.

2. PAYMENT TERMS

In exchange for the specified work, Owner agrees to pay Contractor as follows:

\$ 4,382, as a 50 % down payment, payable by check at the commencement of the work to be performed; and,

\$ 4,382, which represents the balance owed on the contract upon completion of the project.

TOTAL COST OF THE PROJECT IS \$ 8,764.

Contractor shall notify Owner of any problems, questions or complications which arise and alter the scope of the contract amount. Any changes must be submitted in writing and signed as accepted by the Owner. Any work performed by Contractor not covered in the contract or approved by written Change Order shall not be paid.

3. INDEPENDENT CONTRACTOR STATUS

It is agreed that Contractor shall perform the specified work as an independent contractor, independent of Owner's supervision. Contractor is responsible for satisfactory completion of the work, as approved by Owner. Contractor may use subcontractors but shall be solely responsible for supervision of their work and for the quality of the work they produce.

4. LICENSE STATUS AND NUMBER

Contractor shall comply with all state and local licensing and registration requirements for the type of work involved. Contractor's state license or registration is for the following type of work and carries the following number: 150J.

5. INSURANCE AND INDEMNITY

- a. Contractor shall obtain and maintain in full force and effect, at all times during his performance of the work, insurance to include (a) Comprehensive Liability insurance, in the amount of \$1,000,000, and (b) Workers' Compensation insurance. Proof of said insurance is required to be provided to Owner prior to the above-referenced deposit being paid.
- b. Owner is to be a named insured on Contractor's Comprehensive General Liability policy as well as its Workers' Compensation policy. Owner is to receive 30 days' notice of cancellation or non-renewal of coverage and/or changes in limits of coverage.
- c. To the fullest extent possible, Contractor agrees to indemnify and hold Owner and its employees, agents and authorized representatives harmless from and against claims, damages, losses and expenses, including but not limited to attorney's fees arising out of or resulting from performance of Contractor's work under this agreement, but only to the extent such claims, damage, loss or expense is caused in whole or in part by the acts or omissions of the Contractor, its subcontractors, anyone directly or indirectly employed by them or anyone for whose acts they may be liable.

6. WARRANTY

- a. In addition to any other warranties in this contract Contractor warrants that work performed hereunder conforms to contract requirements, and is free of any defect in equipment, materials or workmanship performed by Contractor or any subcontractor or supplier at any tier. This warranty shall continue for a period of one year from the date of final acceptance of the work. If Owner takes possession of any part of the work before final acceptance, this warranty shall continue for a period of one year from the date Owner takes possession.
- b. Contractor shall remedy at his expense any failure to conform or any defect. In addition, he shall remedy, at his expense, any damage to Owner-owned or controlled real or personal property when the damage is the result of:
 1. Contractor's failure to conform to contract requirements; or,
 2. Any defects of equipment, materials, workmanship or design furnished by Contractor.
- c. Contractor shall restore any work damaged in fulfilling the terms and conditions of this clause. Contractor's warranty with respect to work repaired or replaced will run for one year, unless otherwise indicated, from the date of said repair or replacement.
- d. Owner shall notify Contractor, in writing, within a reasonable time after the discovery of any failure, defect or damage.
- e. If Contractor fails to remedy any failure, defect or damage within a reasonable time after receipt of notice, Owner shall have the right to replace, repair or otherwise remedy the failure, defect or damage at Contractor's expense.
- f. Contractor and all its employees or subcontractors performing the work are fully licensed on the federal, state and local levels, and are fully authorized under the law and applicable regulation to perform all aspects of the work.
- g. Owner acknowledges receipt from Contractor of evidence that Contractor is in compliance with E-Verify laws and regulations and is qualified to perform work for Owner. Contractor warrants that it will comply with all applicable E-Verify laws and regulations throughout the term of this agreement.

7. PUBLIC RECORDS

Pursuant to Section 119.0701, Florida Statutes:

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AS FOLLOWS:

**Ms. Sandra Demarco
Extension 40532
#954-603-0033
sandra.demarco@inframark.com
Suite 702
210 North University Drive
Coral Springs, Florida 33071**

Contractor agrees to:

- a. Keep and maintain public records required by Owner to perform the service;**
- b. Upon request from Owner's custodian of public records, provide Owner 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 or as otherwise provided by law;**
- c. 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 completion of the contract, if Contractor does not transfer the records to Owner; and,**
- d. Upon completion of the contract, transfer, at no cost to Owner, all public records in possession of Contractor, or keep and maintain public records required by Owner to perform the service. If Contractor transfers all public records to Owner upon completion of the contract, Contractor shall destroy any duplicate public**

records which are exempt or confidential and exempt from public records disclosure requirements. If Contractor keeps and maintains public records upon completion of the contract, Contractor shall meet all applicable requirements for retaining public records. All records stored electronically may be provided to Owner, upon request from Owner's custodian of public records, in a form compatible with the information technology systems of Owner.

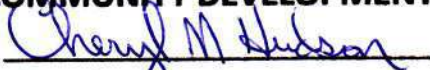
Failure to provide the public records to Owner within a reasonable time may subject Contractor to penalties under Sections 119.10 and 119.0701(4), Florida Statutes.

8. SIGNATURES

Owner and Contractor have read in full the terms and conditions of this contract, have explicitly assented to all said terms and conditions and, by their signatures below, agree that they shall be binding on both parties to the Contract.

IN WITNESS WHERETO the parties have set their signatures on the date herein before mentioned.

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT



By: Cheryl M. Hudson

Its: Chairperson

TALLAHASSEE FLOOR FINISHING

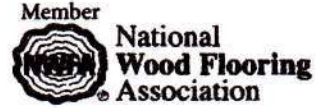


By: Tom Zingale, Owner

Its: _____

Tallahassee Floor Finishing

INVOICE



Established 1984 Bradley

mas Zingale · 1527 Argonne Rd. · Tallahassee, FL 32308 · Office (850) 656-5500 · Mobile (850) 294-8017 · Fax (850) 329-7574

ESTIMATE: PINEY Z club House

DATE: 1-6-21

SOLD TO: 950 Piney Z plantation

Over 3 Million Square Feet Sanded!

878-7675

QUANTITY		DESCRIPTION	QUANTITY SHIPPED	UNIT PRICE	AMOUNT
ROOMS	MEASUREMENTS				
1X15	435	Refinishing Costs 2141 sqft natural	2141	\$4.00	\$8564.00
1X38	646				
3X16	368	Purchase New Wood			
3X12	276	Waste Factor			
6X16	416	Installation 10sqft 2 1/4 R.O. select	-	-	\$200.00
	2141	Sand & Finishing w/			
		Floor Prep (Repairs unseen may carry additional charge)			
		Installation of Plywood			
		Installation of Shoe Molding			
		Furniture Moving			
		Miscellaneous Labor			
		Estimated Time To Completion 7-8 days			
		DRAW SCHEDULE			
		Deposit 1/2			\$4382.00
		Installation Draw			
		Final Draw Sand & Finishing			
		JOB TOTAL			\$8764.00

This is an estimate, not a contract. Due to unexpected repairs, such as waxy floor, etc, we may run behind schedule. We will keep you informed of any delays.

8Bii.

CONTRACT

This Agreement is made and entered into this 4th day of March, 2021, by and between the **PINEY-Z COMMUNITY DEVELOPMENT DISTRICT**, hereinafter the "Owner," whose mailing address is Suite 702, 210 North University Drive, Coral Springs, Florida 33071, and **OPTIONS by E.T. Inc.**, hereinafter the "Contractor," whose mailing address is Suite 3-232, 1400 Village Square Boulevard, Tallahassee, Florida 32312, and shall memorialize the agreement between the parties as follows:

1. PROJECT DESCRIPTION

The primary work to be performed under this agreement consists of the following:

Painting, including ceiling, walls, sills, chair rails, registers, light boxes, etc., in board room, side hall and office

Wall papering of two walls in the board room (window wall at the back, and board wall adjacent to kitchen), and back wall in the office

Tiling of entrance to the board room, and threshold to the bathroom hall

Said work shall be performed at the Owner's local office at 950 Piney-Z Plantation Road, Tallahassee, Florida 32311.

2. PAYMENT TERMS

In exchange for the specified work, Owner agrees to pay Contractor as follows:

\$ 5,750.00, as a down payment, payable by check at the commencement of the work to be performed; and,

\$ 5,603.51, which represents the balance owed on the contract upon completion of the project.

TOTAL COST OF THE PROJECT IS \$11,353.51

Contractor shall notify Owner of any problems, questions or complications which arise and alter the scope of the contract amount. Any changes must be submitted in writing and signed as accepted by the Owner. Any work

performed by Contractor not covered in the contract or approved by written Change Order shall not be paid.

3. INDEPENDENT CONTRACTOR STATUS

It is agreed that Contractor shall perform the specified work as an independent contractor, independent of Owner's supervision. Contractor is responsible for satisfactory completion of the work, as approved by Owner. Contractor may use subcontractors, but shall be solely responsible for supervision of their work and for the quality of the work they produce.

4. LICENSE STATUS AND NUMBER

Contractor shall comply with all state and local licensing and registration requirements for the type of work involved. Contractor's state license or registration is for the following type of work and carries the following number: P14000081067.

5. INSURANCE AND INDEMNITY

Contractor shall ensure that all subcontractors obtain, and maintain in full force and effect, at all times during performance of their work, insurance to include (a) Comprehensive Liability insurance, in the minimum amount of \$300,000, and (b) Workers' Compensation insurance. Proof of said insurance is required to be provided to Owner prior to the above-referenced deposit being paid.

- a. Owner is to be a named insured on Subcontractors' Comprehensive General Liability policies as well as on their Workers' Compensation policies. Owner is to receive 30 days' notice of cancellation or non-renewal of coverage, and/or changes in limits of coverage.
- b. To the fullest extent possible, Contractor agrees to indemnify and hold Owner and its employees, agents and authorized representatives harmless from and against claims, damages, losses and expenses, including but not limited to attorney's fees arising out of or resulting from performance of Contractor's work under this agreement, but only to the extent such claims, damage, loss or expense is caused in whole or in part by the acts or omissions of the Contractor, its subcontractors,

anyone directly or indirectly employed by them or anyone for whose acts they may be liable.

6. WARRANTY

- a. In addition to any other warranties in this contract, Contractor warrants that work performed hereunder conforms to contract requirements, and is free of any defect in equipment, materials or workmanship performed by Contractor or any subcontractor or supplier at any tier. This warranty shall continue for a period of one year from the date of final acceptance of the work. If Owner takes possession of any part of the work before final acceptance, this warranty shall continue for a period of one year from the date Owner takes possession.
- b. Contractor shall remedy at his expense any failure to conform, or any defect. In addition, he shall remedy, at his expense, any damage to Owner-owned or controlled real or personal property when the damage is the result of:
 1. Contractor's failure to conform to contract requirements; or,
 2. Any defects of equipment, materials, workmanship or design furnished by Contractor.
- c. Contractor shall restore any work damaged in fulfilling the terms and conditions of this clause. Contractor's warranty with respect to work repaired or replaced will run for one year, unless otherwise indicated, from the date of said repair or replacement.
- d. Owner shall notify Contractor, in writing, within a reasonable time after the discovery of any failure, defect or damage.
- e. If Contractor fails to remedy any failure, defect or damage within a reasonable time after receipt of notice, Owner shall have the right to replace, repair or otherwise remedy the failure, defect or damage at Contractor's expense.
- f. Contractor and all its employees or subcontractors performing the work are fully licensed on the federal, state and local levels, and are fully authorized under the law and applicable regulation to perform all aspects of the work.

7. E-VERIFY

By submission to Owner of its E-Verify program's *company page*, Contractor certifies that he is qualified to perform work for the Piney-Z Community Development District.

8. PUBLIC RECORDS

Pursuant to Section 119.0701, Florida Statutes:

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

Ms. Sandra Demarco
Extension 40532
#954-603-0033
sandra.demarco@inframark.com
Suite 702
210 North University Drive
Coral Springs, Florida 33071

Contractor agrees to:

- a. Keep and maintain public records required by Owner to perform the service;
- b. Upon request from Owner's custodian of public records, provide Owner 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 or as otherwise provided by law;
- c. 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 completion of the contract if Contractor does not transfer the records to Owner; and,
- d. Upon completion of the contract, transfer, at no cost to Owner, all public records in possession of Contractor, or keep and maintain public records required by Owner to perform the service. If Contractor transfers all public records to Owner upon completion

of the contract, Contractor shall destroy any duplicate public records which are exempt or confidential and exempt from public records disclosure requirements. If Contractor keeps and maintains public records upon completion of the contract, Contractor shall meet all applicable requirements for retaining public records. All records stored electronically may be provided to Owner, upon request from Owner's custodian of public records, in a form compatible with the information technology systems of Owner.

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

9. SIGNATURES

Owner and Contractor have read in full the terms and conditions of this contract, have explicitly assented to all said terms and conditions and, by their signatures below, agree that they shall be binding on both parties to the Contract.

IN WITNESS WHERETO the parties have set their signatures on the date herein before mentioned.

PINEY-Z COMMUNITY DEVELOPMENT DISTRICT OPTIONS by E.T. Inc.



By Cheryl M. Hudson
Its Chairperson



By Everett Thompson
Its Owner

OPTIONS

by **E.T. Inc.**

Customer Name Piney-Z Community Development District
 950 Piney-Z Plantation Road
 Tallahassee, Florida 32311

Telephone 850-656-4007

Email cddofcmgr@pineyzcdd.com

Scope of Work Contractor is responsible for the completion of all tile, wallpaper and painting work required in the re-decorating of the facility located at 950 Piney-Z Plantation Road, Tallahassee, Florida 32311.

TILE Remove and replace tile:

- at main entrance to facility
- at threshold to bathroom hall

Wood Grain 4" X 12"/Mahogany

WALLPAPER Apply paper (Cressida Magnolia Trail, by Brewster) to:
WALLS READY TO PRIME AND PAPER

- wall in main room between kitchen and exit door at back corner
- window wall at rear of main room
- window wall at rear of office

PAINT Paint interior, trim, doors and ceiling (including light boxes and registers.)
WALLS READY TO PRIME AND PAINT

Color and sheen for walls	TBD/Eggshell
Color and sheen for trim	Extra White SW 7006, High Gloss
Color and sheen for ceiling	Extra White SW 7006, Gloss
Color and sheen for light boxes and registers	Extra White SW 7006, Gloss

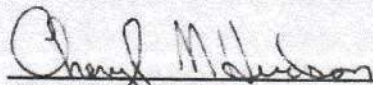
**Color and sheen for chair rails Extra White SW7006,
High Gloss**

Clean and touch up columns as needed

N.B. All currently existing oil-based paint is to be appropriately primed and converted to latex.

TOTAL	\$11,353.51
DEPOSIT	\$ 5,750.00
BALANCE DUE UPON COMPLETION	\$ 5,603.51
AND ACCEPTANCE BY OWNER	

N.B. All work above is currently scheduled to be completed no later than midnight on Wednesday, March 31, 2021. Work on re-finishing of the wood flooring will commence promptly at 7:00 AM on Monday, March 29, 2021.

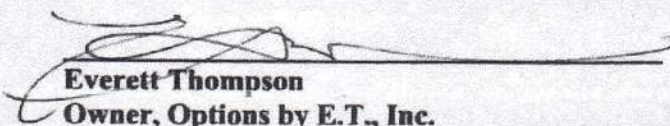


Cheryl M. Hudson

Chairperson, PINEY-Z COMMUNITY DEVELOPMENT DISTRICT

3/4/2021

Date



Everett Thompson

Owner, Options by E.T., Inc.

3/4/2021

Date

All dates, times and prices are subject to change due to unforeseen circumstances once the job begins. Job completion dates are based on complete access to the building beginning March 12, 2021.

The purchaser recognizes that the above materials are being specially ordered for the undersigned. There will be no returns on special orders, no exceptions. The order will not be placed until a 50% deposit has been collected and the contract has been signed. Unless an item of merchandise is damaged, the purchaser shall be required to accept delivery thereof and the balance due will be charged to the same credit card number on file or collected at time of delivery with relation to each such item. In the event an item is damaged, the same will be reordered. In the event any item of merchandise described above is not available, the cost and charges attributable to said item shall be deducted from this contract and the contract shall remain in force and effect with relation to all remaining items of merchandise. The undersigned has read the above contract and fully understands the terms contained therein.

8C.

8Ci.



Repair & Renovation, Inc.

A DIVISION OF SPERRY & ASSOCIATES
4495 CAPITAL CIRCLE NW • TALLAHASSEE, FL 32303
(850) 562-1007 / FAX (850) 562-2797
CG CA 21956

PROPOSAL AND CONTRACT AGREEMENT

February 9, 2021
Piney Z Clubhouse
950 Piney Z Plantation Rd.
Tallahassee, FL 32311

Attn: Rick Evans

Subject to prompt acceptance and to all terms and conditions printed on the back hereof, which are hereby referred to and expressly made a part hereof, Commercial Repair & Renovations, Inc. (hereinafter "CRR") provides the following Proposal to the Buyer addressed above:

CRR agrees to furnish labor and materials for the following scope of work (the "Work"):

- Remove and dispose of 3 exterior windows.
- Frame in 3 window sills and insulate. Flash in bottoms of window sills and board over with 1/2" plywood sheathing.
- Caulk and paint to match white trim on Clubhouse.

TOTAL COST FOR THE ABOVE SCOPE OF WORK: \$3,898.67

Terms: 100% due upon completion of work with no retainage withheld

Upon acceptance of this Proposal, please return promptly to CRR. This Proposal shall be null and void if not signed and returned to CRR within thirty (30) days of the above date. In addition, this Proposal is subject to withdrawal at any time prior to execution by an authorized agent of CRR. Buyer expressly acknowledges that the person executing this Proposal has full authority to act on behalf of and bind the Buyer to this Agreement. Upon full execution of the Proposal by both parties, this shall become a binding agreement, subject to enforcement by either party under the terms and conditions contained on the back page of this Proposal.

Accepted by Buyer

Address:
E-mail: Cheryl@PineyZedd.com

By: Cheryl Hudson

Its: Chairperson

Date: Feb 9, 2021

CRR & R, INC. ("Seller")

License Number: CGCA 21956

E-mail: Jeremy@commercialrepairrenovation.com

By: Jeremy Deese Project Mgr

Its: [Signature]

Date: 2/9/2021

TERMS AND CONDITIONS

1. By signing this Contract, Buyer agrees to the following Terms and Conditions which shall apply to the Scope of Work set forth herein (also referred to as the "Work"). This Proposal, including the Terms and Conditions set forth herein constitutes the complete agreement of the parties and may not be modified except in writing signed by all parties hereto (hereinafter "Proposal" or "Contract"). ORAL REPRESENTATIONS BY EITHER PARTY ARE NOT BINDING AND SHOULD NOT BE RELIED UPON. In the event CRR begins the Work at the request of the Buyer prior to the full execution of this Contract, the parties agree that the Terms and Conditions herein shall still apply to the Work.
2. CRR shall provide Buyer with monthly invoices based upon the percentage of the Work completed. No retainage shall be withheld. Invoices not paid within ten (10) days of the date of the Invoice, shall bear interest at the rate of 1.25% per month from the due date until paid or the maximum legal rate permitted by law, whichever is higher. In the event of breach of this Contract by the Buyer for non-payment or any other material breach, CRR may unilaterally stop Work without prejudice to any other remedy it may have, until Buyer cures such breach. In the event Buyer fails to cure its breach within a seven (7) days from receipt of notice from CRR of its breach, CRR may elect to terminate this Contract.
3. All notices which are required or permitted hereunder must be in writing and shall be deemed to have been given, delivered or made, as the case may be (i) when delivered by personal delivery or (ii) three (3) business days after having been deposited in the United States Mail, certified or registered, return receipt requested, sufficient postage affixed and prepaid or (iii) when successfully transmitted electronically by email or facsimile transmission, during normal business hours on a business day, addressed to the party as set forth on the first page of this Contract.
4. Buyer acknowledges and understands that pursuant to this Contract, CRR is furnishing services and materials to improve real property and pursuant to Fla. Stat. Ch. 713, CRR is entitled to file and enforce a claim of lien upon the real property for any sums remaining unpaid upon completion of the Work. Prior to the beginning Work, Buyer shall execute and post a Notice of Commencement at the real property and provide CRR with all information necessary to give proper notice to enforce any Construction Lien rights that CRR, or any of its Subcontractors and suppliers, may have. The information provided by Buyer will include the Buyer's interest in the real property on which the Project is located and the identity of any other parties having a legal or financial interest in the real property or the Work.
5. Buyer shall be responsible for any site work required to prepare the real property so that CRR may begin Work upon the anticipated start date and continue through to completion without interruption from Buyer, other contractors or any other third parties. Buyer is responsible for any and all necessary soil tests and the costs of any engineering, plans, designs or specifications necessary for the completion of the Work. CRR shall have no obligation to begin Work unless and until all necessary licenses, permits, notices and site work are complete. Buyer represents that it shall not interfere with CRR's progress on the Work and that it shall not schedule any other contractor or third party whose work may interfere with CRR's progress on the Work.
6. Upon full execution of the Contract, CRR shall advise the Buyer of an anticipated start date upon which it shall begin to make delivery of materials and/or labor to commence and complete the performance of the Work. CRR shall diligently pursue and substantially complete all Work to be performed under this Contract within a reasonable period of time, taking into consideration delays that are beyond the control of CRR, including, but not limited to, weather conditions, delays in selection or delivery of materials, change orders requested by Buyer, delays caused by the government, owner, general contractor, architect and/or engineers, terrorist, armed conflict or economic allocation resulting therefrom; embargoes; shortage of labor, raw materials production facilities, or transportation; labor difficulties, civil disorders of any kind; action of civil or military authorities; vendor priorities and allocations, fires, floods, accidents and acts of God.
7. CRR shall furnish all necessary materials in accordance with the respective industry tolerance of color variation, thickness, and size, finish, texture and performance standards. CRR's Work is guaranteed against defects in workmanship for a period of one year from the date of substantial completion of the Work. **THIS WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES EXPRESS OR IMPLIED INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.**
8. **ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, FLORIDA STATUTES.**
9. All changes to the Work or selection of finished materials which may be requested by the Buyer are subject to CRR's approval and must be in writing. CRR shall have no responsibility to perform any changes to the Work or extra work, without a written Change Order signed by the Buyer and CRR. Buyer shall pay to CRR any increase in contract price prior to the Work being performed, or, at CRR's option, at the time of final payment, or as set forth in the Change Order.
10. Upon request from CRR, the Buyer shall furnish any necessary surveys of the real property. CRR agrees that it will secure and pay for permits and licenses of a temporary nature which may be required solely to complete the Work by CRR. Permits, licenses, and easements for permanent structures or permanent changes in existing facilities shall be secured and paid for by the Buyer, unless otherwise specified. The Buyer shall furnish all temporary site facilities including suitable covered space and housing at no cost to CRR.
11. Buyer warrants and represents to CRR that Buyer has fee simple marketable title to the real property, free and clear of all liens or encumbrances, and Buyer shall submit proof of same to CRR immediately upon request. Buyer further warrants that Buyer has legal right of access to the Property and all rights of title, including easements necessary for the construction, use and occupancy of the structure. Any loss or damage suffered by CRR or any third party as the result of a defect in title or incorrect representation of the boundaries or location of the structure shall be borne solely by Buyer.
12. Buyer hereby acknowledges and agrees that CRR shall not be responsible for special, incidental, or consequential damages arising out of the completion of its Work or its presence on the real property. CRR shall not be responsible for damage to its Work by the Buyer, its employees, agents, contractors, subcontractors or any other third parties. Any repair work necessitated by such damage will be considered as an order for extra work. Buyer further agrees that no delay in the progress or completion of the Work will give rise to any liability for damages, including but not limited to liquidated, incidental or consequential damages, and Buyer hereby waives and releases any such claims against CRR.
13. Buyer agrees that CRR shall retain the title to all materials and equipment delivered and placed upon any real property upon which the Work is to be performed until such materials are integrated and incorporated into the Work. Upon integration and incorporation of the materials into the Work, Buyer agrees that all risk of loss or damage to the materials passes to the Buyer, unless such damage or loss is a direct result of the negligent or intentional act of CRR or its employees.
14. CRR shall carry worker's compensation and employer's liability insurance in amounts to comply with the laws and regulations of the State in which the Work shall be done. The Buyer shall be responsible for and at its option may maintain such insurance as will protect it from contingent liability for damages for personal injury, including death, which may arise from the Work under this Agreement. The Buyer shall effect and maintain property insurance upon the entire real property upon which the Work is to be performed and the Work to one hundred percent of the insurable value thereof, including items of labor and materials connected therewith whether in or adjacent to the structure insured and materials in place or to be used as part of the permanent construction. Buyer and CRR hereby waive all rights, including without limitation any rights of subrogation, against each other and any of their subcontractors, sub-subcontractors, agents and employees, each to the other, for damages arising out of the Work to the extent covered by insurance obtained pursuant to this Agreement or other property insurance applicable to the Work, except such rights as they have to proceeds of any such insurance held by the Buyer as fiduciary.
15. In the event of any disputes arising out of or in connection with this Contract, the prevailing party therein shall be entitled to recover reasonable attorney fees and costs, whether incurred prior to or during any judicial proceedings, including, but not limited to, any trial, appellate proceedings or alternative dispute proceedings. CRR shall also be entitled to recover the costs of any collection efforts required to enforce the terms of this Contract.
16. This instrument shall not be altered or modified except by an agreement in writing signed by the parties herein, and no officer, agent, or employee of CRR shall have the power to waive or be deemed or held to have waived any provision hereof, unless such waiver be in writing signed by CRR or its duly authorized officer or agent.
17. The Buyer and CRR respectively bind themselves, their partners, successors, lawful assigns and legal representatives to the other party hereto and to partners, successors, assigns and legal representatives of such other party in respect to covenants, agreements and obligations contained in this Agreement. Neither party may assign this Agreement to any third party without the other party's prior written consent, except that Buyer may collaterally assign its rights herein to any Lender providing financing for the Work.
18. This Agreement shall be construed in accordance with the laws of the State of Florida. The parties expressly agree that personal jurisdiction and exclusive venue for any legal proceedings shall be exclusively in Leon County, Florida.

**ADDENDUM TO CONTRACT DATED FEBRUARY 9, 2021 BETWEEN PINEY-Z
COMMUNITY DEVELOPMENT DISTRICT AND CRR, INC. (COMMERCIAL
REPAIR AND RENOVATION, INC.)**

CRR, Inc. agrees to:

- a. provide to Buyer a certificate of insurance showing Buyer as a certificate holder.
- b. provide to Buyer proof of CRR, Inc.'s participation in the E-Verify program, as required of government entities by the State of Florida, effective January 1, 2021. Said participation is to remain in effect throughout the duration of the project.
- c. provide to Buyer a copy of its W-9 so that payment may be promptly made.
- d. comply with the State of Florida's Public Records Law as described below.

PUBLIC RECORDS

Pursuant to Section 119.0701, Florida Statutes:

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AS FOLLOWS:

Ms. Sandra Demarco
Extension 40532
#954-603-0033
sandra.demarco@inframark.com
Suite 702
210 North University Drive
Coral Springs, Florida 33071

Contractor agrees to:

- a. Keep and maintain public records required by Owner to perform the service;

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

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

Piney-Z Community Development District **CRR, Inc.**

By: Cheryl Hudson
Its Chairperson

Date: _____

By: [Signature]
Its Project Mgr. CRR
Date: 2/9/2021

8Cii.

CONTRACT

This Agreement is made and entered into this 18th day of February, 2021, by and between the **PINEY-Z COMMUNITY DEVELOPMENT DISTRICT**, hereinafter the "Owner," whose mailing address is Suite 702, 210 North University Drive, Coral Springs, Florida 33071, and **ASSOCIATED SERVICES CLEANING AND RESTORATION**, hereinafter the "Contractor," whose mailing address is 3452 Garber Drive, Tallahassee, Florida 32303, and shall memorialize the agreement between the parties as follows:

1. PROJECT DESCRIPTION

The work to be performed under this agreement is described in the proposal hereto attached.

2. PAYMENT TERMS

In exchange for the specified work, Owner agrees to pay Contractor as follows:

\$ 7,228.46, as a 50 % down payment, payable by check at the commencement of the work to be performed; and,

\$ 7,228.46, which represents the balance owed on the contract upon completion of the project.

TOTAL COST OF THE PROJECT IS \$ 14,456.92.

Contractor shall notify Owner of any problems, questions or complications which arise and alter the scope of the contract amount. Any changes must be submitted in writing and signed as accepted by the Owner. Any work performed by Contractor not covered in the contract or approved by written Change Order shall not be paid.

3. INDEPENDENT CONTRACTOR STATUS

It is agreed that Contractor shall perform the specified work as an independent contractor, independent of Owner's supervision. Contractor is

responsible for satisfactory completion of the work, as approved by Owner. Contractor may use subcontractors but shall be solely responsible for supervision of their work and for the quality of the work they produce.

4. LICENSE STATUS AND NUMBER

Contractor shall comply with all state and local licensing and registration requirements for the type of work involved. Contractor's state license or registration is for the following type of work and carries the following number: MRSR817, SEE CERTIFICATE ATTACHED.

5. INSURANCE AND INDEMNITY

- a. Contractor shall obtain, and maintain in full force and effect at all times during his performance of the work, insurance to include (a) Comprehensive Liability insurance, in the amount of \$1,000,000, and (b) Workers' Compensation insurance. Proof of said insurance is required to be provided to Owner prior to the above-referenced deposit being paid.
- b. Owner is to be a named insured on Contractor's Comprehensive General Liability policy as well as its Workers' Compensation policy. Owner is to receive 30 days' notice of cancellation or non-renewal of coverage and/or changes in limits of coverage.
- c. To the fullest extent possible, Contractor agrees to indemnify and hold Owner and its employees, agents and authorized representatives harmless from and against claims, damages, losses and expenses, including but not limited to attorney's fees arising out of or resulting from performance of Contractor's work under this agreement, but only to the extent such claims, damage, loss or expense is caused in whole or in part by the acts or omissions of the Contractor, its subcontractors, anyone directly or indirectly employed by them or anyone for whose acts they may be liable.

6. WARRANTY

- a. In addition to any other warranties in this contract Contractor warrants that work performed hereunder conforms to contract requirements, and is free of any defect in equipment, materials or workmanship performed

Handwritten initials: CJW

CA Ju

~~shall continue for a period of two years from the date of final acceptance of the work. If Owner takes possession of any part of the work before final acceptance, this warranty shall continue for a period of one year from the date Owner takes possession.~~

- b. Contractor shall remedy at his expense any failure to conform or any defect. In addition, he shall remedy, at his expense, any damage to Owner-owned or controlled real or personal property when the damage is the result of:
 - 1. Contractor's failure to conform to contract requirements; or,
 - 2. Any defects of equipment, materials, workmanship or design furnished by Contractor.
- c. Contractor shall restore any work damaged in fulfilling the terms and conditions of this clause. Contractor's warranty with respect to work repaired or replaced will run for one year, unless otherwise indicated, from the date of said repair or replacement.
- d. Owner shall notify Contractor, in writing, within a reasonable time after the discovery of any failure, defect or damage.
- e. If Contractor fails to remedy any failure, defect or damage within a reasonable time after receipt of notice, Owner shall have the right to replace, repair or otherwise remedy the failure, defect or damage at Contractor's expense.
- f. Contractor and all its employees or subcontractors performing the work are fully licensed on the federal, state and local levels, and are fully authorized under the law and applicable regulation to perform all aspects of the work.
- g. Owner acknowledges receipt from Contractor of evidence that Contractor is in compliance with E-Verify laws and regulations and is qualified to perform work for Owner. Contractor warrants that it will comply with all applicable E-Verify laws and regulations throughout the term of this agreement.

7. PUBLIC RECORDS

Pursuant to Section 119.0701, Florida Statutes:

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AS FOLLOWS:

Ms. Sandra Demarco
Extension 40532
#954-603-0033
sandra.demarco@inframark.com
Suite 702
210 North University Drive
Coral Springs, Florida 33071

Contractor agrees to:

- a. Keep and maintain public records required by Owner to perform the service;
- b. Upon request from Owner's custodian of public records, provide Owner 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 or as otherwise provided by law;
- c. 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 completion of the contract, if Contractor does not transfer the records to Owner; and,
- d. Upon completion of the contract, transfer, at no cost to Owner, all public records in possession of Contractor, or keep and maintain public records required by Owner to perform the service. If Contractor transfers all public records to Owner upon completion of the contract, Contractor shall destroy any duplicate public records which are exempt or confidential and exempt from public records disclosure requirements. If Contractor keeps and maintains public records upon completion of the contract, Contractor shall meet all applicable requirements for retaining

public records. All records stored electronically may be provided to Owner, upon request from Owner's custodian of public records, in a form compatible with the information technology systems of Owner.

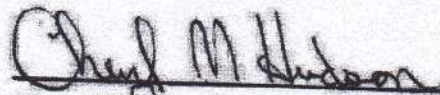
Failure to provide the public records to Owner within a reasonable time may subject Contractor to penalties under Sections 119.10 and 119.0701(4), Florida Statutes.

8. SIGNATURES

Owner and Contractor have read in full the terms and conditions of this contract, have explicitly assented to all said terms and conditions and, by their signatures below, agree that they shall be binding on both parties to the Contract.

IN WITNESS WHERETO the parties have set their signatures on the date herein before mentioned.

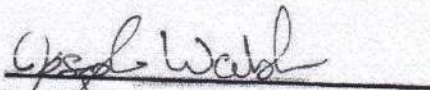
PINEY-Z COMMUNITY DEVELOPMENT DISTRICT



By: Cheryl M. Hudson

Its: Chairperson

ASSOCIATED SERVICES CLEANING AND RESTORATION



By: Joe Walsh

Its: General Manager



Associated Services Cleaning and Restoration

3452 Garber Drive, Tallahassee, FL 32303

850.681.3148, Office; 850.681.7763, Fax

www.associatedsvs.com

**ADDENDUM #2 TO CONTRACT DATED FEBRUARY 18, 2021 BETWEEN
PINEY-Z COMMUNITY DEVELOPMENT DISTRICT AND ASSOCIATED
SERVICES CLEANING AND RESTORATION**

**Re: PINEY-Z COMMUNITY DEVELOPMENT DISTRICT'S CONTRACT, PAGE 2,
ITEM 6 ON WARRANTY.**

**ASSOCIATED SERVICES AND SUPPLIES, INC. DBA ASSOCIATED SERVICES
CLEANING AND RESTORATION CAN ONLY WARRANTY THE
ABATEMENT OF MOLD UNTIL THE CARE, CUSTODY AND CONTROL ARE
RETURNED TO THE OWNER. AT THAT TIME WE CAN WARRANTY THAT
THE MOLD HAS BEEN PROPERLY ABATED WITH THIRD PARTY POST
ABATEMENT TESTING BY A LICENSED INDUSTRIAL HYGINEIST.**

**AFTER THE CARE, CUSTODY AND CONTROL ARE RETURNED TO THE
OWNER, WE CAN NOT GUARANTEE THE CONDITIONS WILL NOT BE
FAVORABLE FOR REGROWTH; THEREFORE CANNOT WARRANTY AFTER
SUCH TIME.**

**Piney-Z Community
Development District**

By: *Cheryl Hudson*
Its Chairperson

Date: 2/18/2021

**Associated Services Cleaning
and Restoration Services**

By: *Greg Wash*
Its BM

Date: 2-18-21



Associated Services Cleaning and Restoration

3452 Garber Drive, Tallahassee, FL 32303

850.681.3148, Office; 850.681.7763, Fax

www.associatedsvs.com

**CONTRACT FOR SERVICES, DIRECT PAYMENT AUTHORIZATION, AND
HOLD HARMLESS AGREEMENT**

CA
INITIAL

Agreement: I, the Owner/Agent for the job site Piney-Z CDD, authorize Associated Services Cleaning and Restoration, a division of: Associated Services and Supplies, Inc. hereinafter referred to as Associated Services to enter my property, furnish materials, supply all equipment and perform all labor necessary to preserve and protect my property from further damage.

INITIAL

Direct Payment Authorization: I also hereby authorize direct payment of any benefits or proceeds to agreement to perform services and supply materials and otherwise perform its obligations under this contract, including not requiring full payment at the time of service. I believe the appropriate insurance carrier to be _____ . If payment is made directly to the Owner/Agent by an insurer, it shall be endorsed over to Associated Services within three business days. I agree that any portion of work, deductibles, betterment, depreciation or additional work requested by the undersigned, not covered by insurance, must be paid by the undersigned on or before its completion. I hereby appoint Associated Services as attorney in-fact, authorizing Associated Services to endorse my name, and to deposit insurance checks or drafts for Associated Services.

INITIAL

Homeowner Authorization to Speak with Mortgage/ Insurance Companies: I also hereby direct my insurance carrier(s) and Mortgage Company if applicable to release any and all information requested by Associated Services, its representative, or its Attorney for the direct purpose of obtaining actual benefits to be paid by my insurance carrier(s) for services rendered or to be rendered. In this regard, I waive my privacy rights.

CA
INITIAL

Payment Terms & Enforcement: Payments due to Associated Services net-20 days. Late charges of \$25.00 monthly and 1.5% monthly finance charges are assessed on any and all unpaid balances. Associated Services reserves the right to file a lien on the property to secure payment as allowed by **SECTIONS 713.001-713.37, FLORIDA STATUTES**. Such lien will be removed and filed satisfied in the court system upon full payment of outstanding balance. Associated Services shall be entitled to reimbursement for costs of collection of unpaid amounts by Owner/Agent and for reasonable attorney's fees and costs for the breach, or enforcement, of any terms of this entire service agreement plus all filing fees. Associated Services shall be entitled to reimbursement for costs of collection attorney's fees and costs for the breach, or enforcement, of any terms of this entire service agreement.

CA
INITIAL

Authorized Antimicrobial Agents: I understand that in the best judgment of Associated Services, materials may be treated with a commercial antimicrobial agent to inhibit the growth of micro-organisms during the drying process. I have received advanced notice of the use of antimicrobial and/or antimicrobial product as part of the restoration process. I understand it is beyond the expertise of Associated Services to determine if someone is sensitive to its application and will hold Associated Services harmless for its use.

CH
INITIAL

Stop Work-Hold Harmless: In the event Associated Services is not allowed to perform its recommended procedures and/or drying equipment is removed or turned off prematurely, I agree to release and hold Associated Services harmless, and indemnify Associated Services against all claims or actions that may result from such procedures.

CH
INITIAL

Warranty: Associated Services warrants their work for a period of two years from date of completion, that all workmanship of Associated Services will be performed in accordance with this estimate and will be of good quality, free from fault of defect. This warranty excludes damage caused by any use outside normal wear; ie. Improper maintenance and / or abuse.

I have read, initialed and understand the information from Pages 1 and 2. I acknowledge I have received a copy for my records.

Signature: Cheryl Huber
Owner/Agent: Chairman
Address: Suite 702, 210 N. University Dr.
Coral Springs, FL 33071
Email Address: _____

Date: 2/18/2021
Phone: _____
Alt. Phone: 407-267-7688
Insurance: X X X
Claim #: _____

Deductible/Deposit Receipts

Amount: \$ _____
Method of Payment: _____ # _____ Exp. _____ CCV: _____
Balance: \$ _____ Technician Initials _____ Date: _____

1

Client: Piney Z Plantation CDD
Property: 950 Piney Z Plantation Rd
Tallahassee, FL 32311

Home: (850) 878-7675

Operator: JOEWALSH

Type of Estimate: <NONE>

Date Entered: 2/4/2021

Date Assigned:

Price List: FLTH8X_JAN17

Labor Efficiency: Restoration/Service/Remodel

Estimate: PINNEYZCDD

PINNEYZCDD

Main Level

Main Level

DESCRIPTION	QTY	UNIT PRICE	TOTAL
1. Emergency service call - during business hours	1.00 EA @	111.86 =	111.86
2. Negative air fan/Air scrubber (24 hr period) - No monit. 3 negative air scrubbers for 4 days	12.00 DA @	71.34 =	856.08
3. Dehumidifier (per 24 hour period) - XXLarge- No monitoring 2 dehumidifiers for 4 days	8.00 EA @	133.15 =	1,065.20
4. Add for HEPA filter (for negative air exhaust fan)	3.00 EA @	185.66 =	556.98
5. Add for HEPA filter (for canister/backpack vacuums)	4.00 EA @	50.66 =	202.64
6. Containment Barrier/Airlock/Decon. Chamber	408.00 SF @	0.71 =	289.68
CONTAINMENT OF DOORS, A/C VENTS AND INTAKES, COVERING OF WOOD AND FIREPLACE			
7. Peel & seal zipper - heavy duty	2.00 EA @	13.68 =	27.36
8. Haul debris - per pickup truck load - including dump fees	1.00 EA @	124.01 =	124.01
9. Administrative/supervisor labor charge (Bid Item)	1.00 EA @	600.00 =	600.00
Third party post remediation clearance testing			

Main room

Height: 8'

Missing Wall - Goes to Floor

12' X 6' 8"

Opens into SECONDARY_RO

DESCRIPTION	QTY	UNIT PRICE	TOTAL
10. Remove Wallpaper	640.00 SF @	0.56 =	358.40
11. Remove Synthetic stucco over cement hardcoat	16.00 SF @	0.42 =	6.72
12. HEPA Vacuuming - Detailed - (PER SF)	3,398.78 SF @	0.61 =	2,073.26
13. Clean more than the walls and ceiling	3,398.78 SF @	0.23 =	781.72
14. Apply anti-microbial agent	3,398.78 SF @	0.18 =	611.78
15. Seal more than the floor perimeter w/latex based stain blocker - one coat	640.00 SF @	0.41 =	262.40
16. Mask and prep for paint - plastic, paper, tape (per LF)	140.00 LF @	0.95 =	133.00
17. Floor protection - heavy paper and tape	1,179.39 SF @	0.28 =	330.23

Office

Height: 8'

DESCRIPTION	QTY	UNIT PRICE	TOTAL
18. Remove Wallpaper	396.67 SF @	0.56 =	222.14
19. Tear out wet drywall, cleanup, bag - Cat 3	16.00 SF @	1.24 =	19.84
20. HEPA Vacuuming - Detailed - (PER SF)	1,399.17 SF @	0.61 =	853.49
21. Clean more than the walls and ceiling	1,399.17 SF @	0.23 =	321.81
22. Apply anti-microbial agent	1,399.17 SF @	0.18 =	251.85

CONTINUED - Office

DESCRIPTION	QTY	UNIT PRICE	TOTAL
23. Seal more than the floor perimeter w/latex based stain blocker - one coat	396.67 SF @	0.41 =	162.63
24. Mask and prep for paint - plastic, paper, tape (per LF)	79.33 LF @	0.95 =	75.36
25. Floor protection - heavy paper and tape	79.33 SF @	0.28 =	22.21

Hallway **Height: 8'**

Missing Wall - Goes to Floor **4' X 6' 8"** **Opens into SECONDARY_RO**

DESCRIPTION	QTY	UNIT PRICE	TOTAL
26. Remove Wallpaper	168.33 SF @	0.56 =	94.26
27. HEPA Vacuuming - Detailed - (PER SF)	391.51 SF @	0.61 =	238.82
28. Clean more than the walls and ceiling	391.51 SF @	0.23 =	90.05
29. Apply anti-microbial agent	391.51 SF @	0.18 =	70.47
30. Seal more than the floor perimeter w/latex based stain blocker - one coat	168.33 SF @	0.41 =	69.02
31. Mask and prep for paint - plastic, paper, tape (per LF)	37.67 LF @	0.95 =	35.79
32. Floor protection - heavy paper and tape	58.42 SF @	0.28 =	16.36

Mens R/R **Height: 8'**

DESCRIPTION	QTY	UNIT PRICE	TOTAL
33. Remove Wallpaper	185.83 SF @	0.56 =	104.06
34. HEPA Vacuuming - Detailed - (PER SF)	462.33 SF @	0.61 =	282.02
35. Clean more than the walls and ceiling	462.33 SF @	0.23 =	106.34
36. Apply anti-microbial agent	462.33 SF @	0.18 =	83.22
37. Seal more than the floor perimeter w/latex based stain blocker - one coat	185.83 SF @	0.41 =	76.19
38. Mask and prep for paint - plastic, paper, tape (per LF)	37.17 LF @	0.95 =	35.31
39. Floor protection - heavy paper and tape	82.50 SF @	0.28 =	23.10

Womens R/R **Height: 8'**

DESCRIPTION	QTY	UNIT PRICE	TOTAL
40. Remove Wallpaper	185.00 SF @	0.56 =	103.60
41. HEPA Vacuuming - Detailed - (PER SF)	459.13 SF @	0.61 =	280.07
42. Clean more than the walls and ceiling	459.13 SF @	0.23 =	105.60

43. Apply anti-microbial agent	459.13 SF @	0.18 =	82.64
44. Seal more than the floor perimeter w/latex based stain blocker - one coat	185.00 SF @	0.41 =	75.85
45. Mask and prep for paint - plastic, paper, tape (per LF)	37.00 LF @	0.95 =	35.15
46. Floor protection - heavy paper and tape	81.56 SF @	0.28 =	22.84

secondary room **Height: 8'**
Missing Wall - Goes to Floor **12' X 6' 8"** **Opens into MAIN_ROOM**
Missing Wall - Goes to Floor **4' X 6' 8"** **Opens into HALLWAY**

DESCRIPTION	QTY	UNIT PRICE	TOTAL
47. Remove Wallpaper	552.50 SF @	0.56 =	309.40
48. Tear out wet drywall, cleanup, bag - Cat 3	32.00 SF @	1.24 =	39.68
49. HEPA Vacuuming - Detailed - (PER SF)	2,401.42 SF @	0.61 =	1,464.87
50. Clean more than the walls and ceiling	2,401.42 SF @	0.23 =	552.33
51. Apply anti-microbial agent	2,401.42 SF @	0.18 =	432.26
52. Seal more than the floor perimeter w/latex based stain blocker - one coat	552.50 SF @	0.41 =	226.53
53. Mask and prep for paint - plastic, paper, tape (per LF)	126.50 LF @	0.95 =	120.18
54. Floor protection - heavy paper and tape	748.04 SF @	0.28 =	209.45

Labor Minimums Applied

DESCRIPTION	QTY	UNIT PRICE	TOTAL
55. Stucco or exterior plaster labor minimum	1.00 EA @	150.81 =	150.81

Page: 4

Grand Total Areas:

3,634.67 SF Walls	2,565.75 SF Ceiling	6,200.42 SF Walls and Ceiling
2,565.75 SF Floor	285.08 SY Flooring	449.00 LF Floor Perimeter
0.00 SF Long Wall	0.00 SF Short Wall	481.00 LF Ceil. Perimeter
2,565.75 Floor Area	2,689.83 Total Area	3,634.67 Interior Wall Area
2,335.50 Exterior Wall Area	259.50 Exterior Perimeter of Walls	
0.00 Surface Area	0.00 Number of Squares	0.00 Total Perimeter Length
0.00 Total Ridge Length	0.00 Total Hip Length	

Summary

Line Item Total		<u>15,856.92</u>
Replacement Cost Value		\$15,856.9
Net Claim		2
		\$15,856.9
		2
Discount		
		\$1,400.00
		Total \$14,456.92

Recap of Taxes

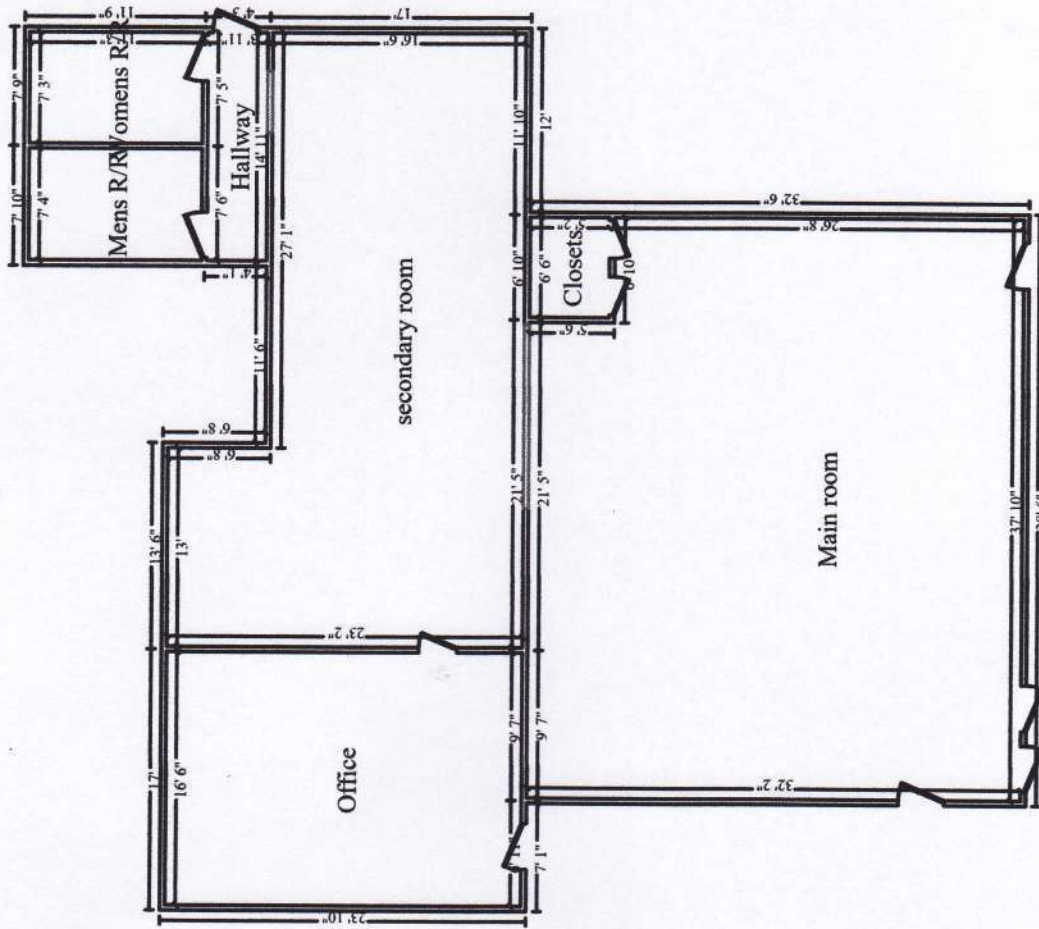
Recap by Room

Estimate: PINNEYZCDD

Area: Main Level	3,833.81	24.18%
Main room	4,557.51	28.74%
Office	1,929.33	12.17%
Hallway	614.77	3.88%
Mens R/R	710.24	4.48%
Womens R/R	705.75	4.45%
secondary room	3,354.70	21.16%
<hr/>		
Area Subtotal: Main Level	15,706.11	99.05%
Labor Minimums Applied	150.81	0.95%
<hr/>		
Subtotal of Areas	15,856.92	100.00%
<hr/>		
Total	15,856.92	100.00%

Recap by Category

Items	Total	%
CLEANING	1,957.85	12.35%
GENERAL DEMOLITION	1,382.11	8.72%
HAZARDOUS MATERIAL REMEDIATION	7,125.27	44.93%
LABOR ONLY	600.00	3.78%
PAINTING	1,931.60	12.18%
STUCCO & EXTERIOR PLASTER	150.81	0.95%
WATER EXTRACTION & REMEDIATION	2,709.28	17.09%
Subtotal	15,856.91	100.00%



Main Level

8D.



PROPOSAL AND CONTRACT AGREEMENT

March 4, 2021
Piney Z Clubhouse
950 Piney Z Plantation Rd.
Tallahassee, FL 32311

Attn: Rick Evans

Subject to prompt acceptance and to all terms and conditions printed on the back hereof, which are hereby referred to and expressly made a part hereof, Commercial Repair & Renovations, Inc. (hereinafter "CRR") provides the following Proposal to the Buyer addressed above:

CRR agrees to furnish labor and materials for the following scope of work (the "Work"):

- > Prime and skim coat all interior textured walls to a smooth paintable surface. Repair damaged hard coat in areas.
- > Patch drywall in bathroom area and hard coat skim all walls in bathrooms for a smooth paintable surface.

TOTAL COST FOR THE ABOVE SCOPE OF WORK: \$9,970.40

Terms: 100% due upon completion of work with no retainage withheld

Upon acceptance of this Proposal, please return promptly to CRR. This Proposal shall be null and void if not signed and returned to CRR within thirty (30) days of the above date. In addition, this Proposal is subject to withdrawal at any time prior to execution by an authorized agent of CRR. Buyer expressly acknowledges that the person executing this Proposal has full authority to act on behalf of and bind the Buyer to this Agreement. Upon full execution of the Proposal by both parties, this shall become a binding agreement, subject to enforcement by either party under the terms and conditions contained on the back page of this Proposal.

Accepted by Buyer
Address: 950 Piney Z Plantation Rd
E-mail: Cheryl@pineyzedd.com

By: Cheryl Hudson
Its: Chairperson
Date: March 5, 2021

CRR & R, INC. ("Seller")
License Number: CG CA 21956
E-mail: Jeremy@commercialrepairrenovation.com
By: [Signature]
Its: Project Mgr. CRR
Date: 3/5/2021

TERMS AND CONDITIONS

1. By signing this Contract, Buyer agrees to the following Terms and Conditions which shall apply to the Scope of Work set forth herein (also referred to as the "Work"). This Proposal, including the Terms and Conditions set forth herein constitutes the complete agreement of the parties and may not be modified except in writing signed by all parties hereto (hereinafter "Proposal" or "Contract"). ORAL REPRESENTATIONS BY EITHER PARTY ARE NOT BINDING AND SHOULD NOT BE RELIED UPON. In the event CRR begins the Work at the request of the Buyer prior to the full execution of this Contract, the parties agree that the Terms and Conditions herein shall still apply to the Work.
2. CRR shall provide Buyer with monthly invoices based upon the percentage of the Work completed. No retainage shall be withheld. Invoices not paid within ten (10) days of the date of the invoice, shall bear interest at the rate of 1.5% per month from the due date until paid or the maximum legal rate permitted by law, whichever is higher. In the event of breach of this Contract by the Buyer for non-payment or any other material breach, CRR may unilaterally stop Work without prejudice to any other remedy it may have, until Buyer cures such breach. In the event Buyer fails to cure its breach within a seven (7) days from receipt of notice from CRR of its breach, CRR may elect to terminate this Contract.
3. All notices which are required or permitted hereunder must be in writing and shall be deemed to have been given, delivered or made, as the case may be (i) when delivered by personal delivery or (ii) three (3) business days after having been deposited in the United States Mail, certified or registered, return receipt requested, sufficient postage affixed and prepaid or (iii) when successfully transmitted electronically by email or facsimile transmission, during normal business hours on a business day, addressed to the party as set forth on the first page of this Contract.
4. Buyer acknowledges and understands that pursuant to this Contract, CRR is furnishing services and materials to improve real property and pursuant to Fla. Stat. Ch. 713, CRR is entitled to file and enforce a claim of lien upon the real property for any sums remaining unpaid upon completion of the Work. Prior to the beginning of Work, Buyer shall execute and post a Notice of Commencement at the real property and provide CRR with all information necessary to give proper notice to enforce any Construction Lien rights that CRR, or any of its Subcontractors and suppliers, may have. The information provided by Buyer will include the Buyer's interest in the real property on which the Project is located and the identity of any other parties having a legal or financial interest in the real property or the Work.
5. Buyer shall be responsible for any site work required to prepare the real property so that CRR may begin Work upon the anticipated start date and continue through to completion without interruption from Buyer, other contractors or any other third parties. Buyer is responsible for any and all necessary soil tests and the costs of any engineering, plans, designs or specifications necessary for the completion of the Work. CRR shall have no obligation to begin Work unless and until all necessary licenses, permits, notices and site work are complete. Buyer represents that it shall not interfere with CRR's progress on the Work and that it shall not schedule any other contractor or third party whose work may interfere with CRR's progress on the Work.
6. Upon full execution of the Contract, CRR shall advise the Buyer of an anticipated start date upon which it shall begin to make delivery of materials and/or labor to commence and complete the performance of the Work. CRR shall diligently pursue and substantially complete all Work to be performed under this Contract within a reasonable period of time, taking into consideration delays that are beyond the control of CRR, including, but not limited to, weather conditions, delays in selection or delivery of materials, change orders requested by Buyer, delays caused by the government, owner, general contractor, architect and/or engineers; terrorism, armed conflict or economic dislocation resulting therefrom; embargoes; shortage of labor, raw materials production facilities, or transportation; labor difficulties, civil disorders of any kind; action of civil or military authorities; vendor priorities and allocations, fires, floods, accidents and acts of God.
7. CRR shall furnish all necessary materials in accordance with the respective industry tolerance of color variation, thickness, and size, finish, texture and performance standards. CRR's Work is guaranteed against defects in workmanship for a period of one year from the date of substantial completion of the Work. **THIS WARRANTY IS IN LIEU OF ALL OTHER WARRANTIES EXPRESS OR IMPLIED INCLUDING ANY WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.**
8. **ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, FLORIDA STATUTES.**
9. All changes to the Work or selection of finished materials which may be requested by the Buyer are subject to CRR's approval and must be in writing. CRR shall have no responsibility to perform any changes to the Work or extra work, without a written Change Order signed by the Buyer and CRR. Buyer shall pay to CRR any increase in contract price prior to the Work being performed, or, at CRR's option, at the time of final payment, or as set forth in the Change Order.
10. Upon request from CRR, the Buyer shall furnish any necessary surveys of the real property. CRR agrees that it will secure and pay for permits and licenses of a temporary nature which may be required solely to complete the Work by CRR. Permits, licenses, and easements for permanent structures or permanent changes in existing facilities shall be secured and paid for by the Buyer, unless otherwise specified. The Buyer shall furnish all temporary site facilities including suitable covered space and hoisting at no cost to CRR.
11. Buyer warrants and represents to CRR that Buyer has fee simple marketable title to the real property, free and clear of all liens or encumbrances, and Buyer shall submit proof of same to CRR immediately upon request. Buyer further warrants that Buyer has legal right of access to the Property and all rights of title, including easements necessary for the construction, use and occupancy of the structure. Any loss or damage suffered by CRR or any third party as the result of a defect in title or incorrect designation of the boundaries or location of the structure shall be borne solely by Buyer.
12. Buyer hereby acknowledges and agrees that CRR shall not be responsible for special, incidental, or consequential damages arising out of the completion of its Work or its presence on the real property. CRR shall not be responsible for damage to its Work by the Buyer, its employees, agents, contractors, subcontractors or any other third parties. Any repair work necessitated by such damage will be considered as an order for extra work. Buyer further agrees that no delay in the progress or completion of the Work will give rise to any liability for damages, including but not limited to liquidated, incidental or consequential damages, and Buyer hereby waives and releases any such claims against CRR.
13. Buyer agrees that CRR shall retain the title to all materials and equipment delivered and placed upon any real property upon which the Work is to be performed until such materials are integrated and incorporated into the Work. Upon integration and incorporation of the materials into the Work, Buyer agrees that all risk of loss or damage to the materials passes to the Buyer, unless such damage or loss is a direct result of the negligent or intentional act of CRR or its employees.
14. CRR shall carry worker's compensation and employer's liability insurance in amounts to comply with the laws and regulations of the State in which the Work shall be done. The Buyer shall be responsible for and at its option may maintain such insurance as will protect it from contingent liability for damages for personal injury, including death, which may arise from the Work under this Agreement. The Buyer shall effect and maintain property insurance upon the entire real property upon which the Work is to be performed and the Work to one hundred percent of the insurable value thereof, including items of labor and materials connected therewith whether in or adjacent to the structure insured and materials in place or to be used as part of the permanent construction. Buyer and CRR hereby waive all rights, including without limitation any rights of subrogation, against each other and any of their subcontractors, sub-subcontractors, agents and employees, each to the other, for damages arising out of the Work to the extent covered by insurance obtained pursuant to this Agreement or other property insurance applicable to the Work, except such rights as they have to proceeds of any such insurance held by the Buyer as fiduciary.
15. In the event of any disputes arising out of or in connection with this Contract, the prevailing party therein shall be entitled to recover reasonable attorney fees and costs, whether incurred prior to or during any judicial proceedings, including, but not limited to, any trial, appellate proceedings or alternative dispute proceedings. CRR shall also be entitled to recover the costs of any collection efforts required to enforce the terms of this Contract.
16. This instrument shall not be altered or modified except by an agreement in writing signed by the parties hereto, and no officer, agent, or employee of CRR shall have the power to waive or be deemed or held to have waived any provision hereof, unless such waiver is in writing signed by CRR or its duly authorized officer or agent.
17. The Buyer and CRR respectively bind themselves, their partners, successors, lawful assigns and legal representatives to the other party hereto and to partners, successors, assigns and legal representatives of such other party in respect to covenants, agreements and obligations contained in this Agreement. Neither party may assign this Agreement to any third party without the other party's prior written consent, except that Buyer may collaterally assign its rights herein to any Lender providing financing for the Work.
18. This Agreement shall be construed in accordance with the laws of the State of Florida. The parties expressly agree that personal jurisdiction and exclusive venue for any legal proceedings shall be exclusively in Leon County, Florida.

NINTH ORDER OF BUSINESS

9A

**Piney-Z Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2020

Piney-Z Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2020

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**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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Piney-Z Community Development District
Leon County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Piney-Z Community Development District as of and for the year ended September 30, 2020, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Fort Pierce / Stuart

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Private Companies practice Section

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To the Board of Supervisors
Piney-Z Community Development District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Piney-Z Community Development District, as of September 30, 2020, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 22, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Piney-Z Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines & Frank*

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

February 22, 2021

**Piney-Z Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Piney-Z Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2020.

- ◆ The District's total assets exceeded total liabilities by \$761,910. Net investment in capital assets for the District was \$444,870. Unrestricted net position for Governmental Activities was \$317,040.
- ◆ Governmental activities revenues totaled \$389,495 while governmental activities expenses totaled \$402,253.

**Piney-Z Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2020	2019
Current assets	\$ 328,542	\$ 356,589
Capital assets	444,870	430,258
Total Assets	773,412	786,847
 Current liabilities	 11,502	 12,179
Net position - net investment in capital assets	444,870	430,258
Net position - unrestricted	317,040	344,410
Total Net Position	\$ 761,910	\$ 774,668

The decrease in current assets is related to expenditures exceeding revenues at the fund level.

The increase in capital assets and net investment in capital assets was primarily due to current year additions in excess of depreciation and disposals.

**Piney-Z Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change In Net Position

	Governmental Activities	
	2020	2019
Program Revenues		
Charges for services	\$ 379,856	\$ 513,420
General Revenues		
Miscellaneous	7,121	33,380
Investment earnings	2,518	3,814
Total Revenues	<u>389,495</u>	<u>550,614</u>
Expenses		
General government	105,607	108,320
Culture and recreation	256,084	308,592
Physical environment	40,562	31,758
Interest on long-term debt	-	9,271
Total Expenses	<u>402,253</u>	<u>457,941</u>
Change in Net Position	(12,758)	92,673
Net Position - Beginning of Year	<u>774,668</u>	<u>681,995</u>
Net Position - End of Year	<u>\$ 761,910</u>	<u>\$ 774,668</u>

The decrease in charges for services is related to the decrease in debt service special assessments as a result of the retirement of long-term debt in the prior year.

The decrease in culture and recreation expenses was primarily related to decrease in reserve expenses related to the parking lot repaving in the prior year.

**Piney-Z Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2020**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2020 and 2019.

	Governmental Activities	
	2020	2019
Recreational amenities	\$ 899,827	\$ 858,297
Infrastructure	394,717	394,717
Equipment	59,672	59,672
Less: accumulated depreciation	(909,346)	(882,428)
 Governmental Activities Capital Assets	 \$ 444,870	 \$ 430,258

During the year, depreciation was \$50,720, additions to recreational amenities were \$73,384 and net disposals were \$8,052.

General Fund Budgetary Highlights

The final budget exceeded actual expenditures primarily because reserve expenditures were less than anticipated.

The September 30, 2020 budget was amended to increase amenity reserves for the bathroom replacement.

Economic Factors and Next Year's Budget

Piney-Z Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2021.

Request for Information

The financial report is designed to provide a general overview of Piney-Z Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Piney-Z Community Development District, Inframark Infrastructure Management Services, 210 North University Drive, Suite 702, Coral Springs, Florida 33071.

**Piney-Z Community Development District
STATEMENT OF NET POSITION
September 30, 2020**

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 323,862
Accounts receivable	532
Prepaid expenses	4,148
Total Current Assets	328,542
Non-Current Assets	
Capital Assets, Being Depreciated	
Recreational amenities	899,827
Infrastructure	394,717
Equipment	59,672
Less: accumulated depreciation	(909,346)
Total Non-Current Assets	444,870
Total Assets	773,412
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	11,502
 NET POSITION	
Net investment in capital assets	444,870
Unrestricted	317,040
Total Net Position	\$ 761,910

See accompanying notes to financial statements.

**Piney-Z Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2020**

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (105,607)	\$ 116,791	\$ 11,184
Culture and recreation	(256,084)	232,834	(23,250)
Physical environment	(40,562)	30,231	(10,331)
Total Governmental Activities	\$ (402,253)	\$ 379,856	(22,397)
	General Revenues		
			2,518
			7,121
		Total General Revenues	9,639
		Change in Net Position	(12,758)
		Net Position - October 1, 2019	774,668
		Net Position - September 30, 2020	\$ 761,910

See accompanying notes to financial statements.

**Piney-Z Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2020**

	General
ASSETS	
Cash	\$ 323,862
Accounts receivable	532
Prepaid expenses	4,148
Total Assets	\$ 328,542
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts payable and accrued expenses	\$ 11,502
 FUND BALANCES	
Nonspendable:	
Prepaid expenses	4,148
Assigned:	
Operating reserves	99,779
Amenities	23,555
Lodge	15,066
Pool	19,405
Other	7,500
Unassigned	147,587
Total Fund Balances	317,040
Total Liabilities and Fund Balances	\$ 328,542

See accompanying notes to financial statements.

**Piney-Z Community Development District
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
 TO NET POSITION OF GOVERNMENTAL ACTIVITIES
 September 30, 2020**

Total Governmental Fund Balances	\$	317,040
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets being depreciated (infrastructure, \$394,717, equipment, \$59,672, recreational amenities, \$899,827; net of accumulated depreciation, \$(909,346)) used in governmental activities are not financial resources and; therefore, are not reported at the fund statement level.		444,870
Net Position of Governmental Activities	\$	761,910

See accompanying notes to financial statements.

**Piney-Z Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2020**

	<u>General</u>
Revenues	
Special assessments	\$ 379,856
Miscellaneous revenues	7,121
Investment earnings	2,518
Total Revenues	389,495
Expenditures	
Current	
General government	105,607
Culture and recreation	210,538
Physical environment	27,336
Capital outlay	73,384
Total Expenditures	416,865
Net change in Fund Balances	(27,370)
Fund Balances - October 1, 2019	344,410
Fund Balances - September 30, 2020	\$ 317,040

See accompanying notes to financial statements.

**Piney-Z Community Development District
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 For the Year Ended September 30, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$	(27,370)
--	----	----------

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount that capital outlay (\$73,384) exceeded depreciation (\$50,720) and the loss on disposal (\$8,052) in the current year.

		14,612
		<hr/>

Change in Net Position of Governmental Activities	\$	<u>(12,758)</u>
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See accompanying notes to financial statements.

Piney-Z Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 378,918	\$ 378,918	\$ 379,856	\$ 938
Miscellaneous revenues	18,197	18,197	7,121	(11,076)
Investment earnings	2,000	2,000	2,518	518
Total Revenues	<u>399,115</u>	<u>399,115</u>	<u>389,495</u>	<u>(9,620)</u>
Expenditures				
Current				
General government	111,084	111,084	105,607	5,477
Culture and recreation	257,031	337,075	210,538	126,537
Physical environment	31,000	31,000	27,336	3,664
Capital outlay	-	-	73,384	(73,384)
Total Expenditures	<u>399,115</u>	<u>479,159</u>	<u>416,865</u>	<u>62,294</u>
Net Change in Fund Balances	-	(80,044)	(27,370)	52,674
Fund Balances - October 1, 2019	<u>330,317</u>	<u>344,409</u>	<u>344,410</u>	<u>1</u>
Fund Balances - September 30, 2020	<u>\$ 330,317</u>	<u>\$ 264,365</u>	<u>\$ 317,040</u>	<u>\$ 52,675</u>

See accompanying notes to financial statements.

Piney-Z Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on June 11, 1997, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by the City of Tallahassee, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Piney-Z Community Development District. The District is governed by a Board of Supervisors who are elected to four year terms. The District operates within the criteria established by Chapter 190.

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

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board Statement Number 61, The Financial Reporting Entity, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

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

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

Piney-Z Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

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

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

**Piney-Z Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

**Piney-Z Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

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

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

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

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

Piney-Z Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

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

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

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

For purposes of the statement of cash flows, cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**Piney-Z Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

b. Restricted Net Position

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

c. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g. roads, sidewalks and similar items), are reported in the governmental activities column.

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

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

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

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

Infrastructure – roads and drainage	30 years
Recreational amenities	30 years
Equipment	10 years

d. Budgets

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

**Piney-Z Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds (\$317,040) differs from “net position” of governmental activities (\$761,910) reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Recreational amenities	\$	899,827
Infrastructure		394,717
Equipment		59,672
Less: accumulated depreciation		<u>(909,346)</u>
Total		<u><u>\$ 444,870</u></u>

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds (\$27,370) differs from the “change in net position” for governmental activities (\$12,758) reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation charged for the year.

Depreciation	\$	(50,720)
Capital outlay		73,384
Loss on disposal		<u>(8,052)</u>
Total		<u><u>\$ 14,612</u></u>

Piney-Z Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE C – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2020, the District's bank balance was \$331,749 and the carrying value was \$323,862. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2020, the District did not have any investments.

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

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

Based on the criteria in the preceding paragraph, the District did not hold any investments subject to the fair value hierarchy.

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes.

Interest Rate Risk

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

Piney-Z Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

NOTE D – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2020 was as follows:

	Balance October 1, 2019	Additions	Deletions	Balance September 30, 2020
<u>Governmental activities:</u>				
Capital assets, being depreciated:				
Infrastructure - roads and drainage	\$ 394,717	\$ -	\$ -	\$ 394,717
Recreational amenities	858,297	73,384	(31,854)	899,827
Equipment	59,672	-	-	59,672
Total Capital Assets, Being Depreciated	<u>1,312,686</u>	<u>73,384</u>	<u>(31,854)</u>	<u>1,354,216</u>
Less accumulated depreciation for:				
Infrastructure - roads and drainage	(283,845)	(13,226)	-	(297,071)
Recreational amenities	(569,118)	(32,134)	23,802	(577,450)
Equipment	(29,465)	(5,360)	-	(34,825)
Total Accumulated Depreciation	<u>(882,428)</u>	<u>(50,720)</u>	<u>23,802</u>	<u>(909,346)</u>
Total Capital Assets Depreciated, Net	<u>\$ 430,258</u>	<u>\$ 22,664</u>	<u>\$ (8,052)</u>	<u>\$ 444,870</u>

Current year depreciation was charged to physical environment, \$13,226, and culture and recreation, \$37,494. The loss on disposal, \$8,052, was charged to culture/recreation.

NOTE E – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that have exceeded commercial insurance coverage over the past three years.



Berger, Toombs, Elam, Gaines & Frank

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

To the Board of Supervisors
Piney-Z Community Development District
Leon County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Piney-Z Community Development District, as of and for the year ended September 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated February 22, 2021.

Internal Control Over Financial Reporting

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

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

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



To the Board of Supervisors
Piney-Z Community Development District

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Berger Toombs Elam Gaines & Frank".

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

February 22, 2021



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL
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MANAGEMENT LETTER

To the Board of Supervisors
Piney-Z Community Development District
Leon County, Florida

Report on the Financial Statements

We have audited the financial statements of the Piney-Z Community Development District as of and for the year ended September 30, 2020, and have issued our report thereon dated February 22, 2021.

Auditor’s Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor’s Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 22, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding audit.

Financial Condition and Management

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

Fort Pierce / Stuart



To the Board of Supervisors
 Piney-Z Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Piney-Z Community Development District. It is management's responsibility to monitor the Piney-Z Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2020.

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

Additional Matters

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

Purpose of this Letter

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

*Berger Toombs Elam
 Gaines & Frank*

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

February 22, 2021



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Piney-Z Community Development District
Leon County, Florida

We have examined Piney-Z Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2020. Management is responsible for Piney-Z Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Piney-Z Community Development District's compliance based on our examination.

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

In our opinion, Piney-Z Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2020.

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

February 22, 2021

9B.

From: [Davis, Paula](#)
To: [Nanni, Bob](#)
Cc: [Slaughter, Mona](#)
Subject: FW: District liability insurance coverage - Piney-Z
Date: Friday, April 16, 2021 5:48:10 PM
Attachments: [image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.png](#)

Bob, Below is the answer to your questions from Michael Morrill with FMIT. There is some good articles on the below website.

<https://insurance.flcities.com/coronavirus>

Stay Safe and Healthy!

Paula Davis | Accounts Payable Manager



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(O) 954-603-0036 | www.inframarkims.com

From: Michael Morrill <mmorrill@flcities.com>
Sent: Wednesday, February 10, 2021 11:15 AM
To: Davis, Paula <paula.davis@inframark.com>
Cc: Sharon Naughton <SNaughton@flcities.com>; Nanni, Bob <bob.nanni@inframark.com>
Subject: RE: District liability insurance coverage - Piney-Z

Hi Paula, hope you're doing well. Please see below for my responses:

- 1) I want to know we won't lose current coverage, or we will not cause our current rates to increase. Correct, you will not lose coverage and rates will not change. We recommend following CDC guidelines for reopening and use any/all FMIT resources: <https://insurance.flcities.com/coronavirus>
- 2) I want to have our insurer on the record about workers comp and liability coverage as it pertains to Covid. Will they give us a letter confirming or detailing coverage? FMIT agreed to accept COVID-19 diagnosis and treatment as compensable under our WC program for first responders as defined by Florida statute. (certified law enforcement, fire fighters & first responders) All other occupations are excluded from COVID-19 coverage as communicable diseases are not a covered peril.
- 3) If we need to modify or add coverage for any reason, what numbers are we looking at? No need to modify

Please let us know if you need anything else.

Best Regards,

Michael J. Morrill

Account Executive

Florida League of Cities, Inc.

954.270.7296

www.flcities.com



A background image showing a group of people wearing face masks, overlaid with a semi-transparent blue filter. The image is used to illustrate the theme of the document, which is about reopening after a coronavirus shutdown.

REOPENING DECISION GUIDE

Guidance on Steps Following Coronavirus Shutdown

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INTRODUCTION

This interim guide was developed to help Florida Municipal Insurance Trust members make sound decisions about reopening after the coronavirus (COVID-19) shutdown. The advice in this guide is compiled from federal and state resources. This guide will be updated periodically, but we encourage you to use the links provided below for the most up-to-date information.

Federal Reopening America guidance	whitehouse.gov/openingamerica
Reopen Florida Task Force Final Report	flgov.com/wp-content/uploads/covid19/Taskforce%20Report.pdf
Florida Division of Emergency Management	floridadisaster.org
FMIT COVID-19 resources	insurance.flcities.com/coronavirus
OSHA safety guidance	osha.gov/Publications/OSHA3990.pdf
CDC guidance for reopening America	cdc.gov/coronavirus/2019-ncov/php/open-america/index.html
CDC business response guidance	cdc.gov/coronavirus/2019-ncov/community/guidance-business-response.html
CDC community guidance	cdc.gov/coronavirus/2019-ncov/community/index.html
CDC cleaning guidance	cdc.gov/coronavirus/2019-ncov/community/disinfecting-building-facility.html
CDC vehicle cleaning guidance	cdc.gov/coronavirus/2019-ncov/community/organizations/disinfecting-transport-vehicles.html
EPA list of effective disinfectants	epa.gov/pesticide-registration/list-n-disinfectants-use-against-sars-cov-2

STEP 1: FORM A REOPENING TEAM

- ▶ Most FMIT members have emergency operations plans for hurricanes and other natural disasters.
- ▶ These plans often include a management structure specifically designed for decision-making.
- ▶ If possible, utilize the same management framework when planning your reopening strategy.
- ▶ The reopening team should involve key organizational players, including:
 - Elected officials (governing board, commissioners, etc.).
 - Chief executives (city manager, mayor, executive director, etc.).
 - Department heads (police, fire, public works, parks, etc.).
 - Staff resources (risk, safety, human resources, finance, etc.).
- ▶ When possible, these meetings should be held remotely (i.e., phone, video or web).

HELPFUL TIPS

- ▶ The goal of the reopening team is to make difficult but executable decisions. Having a large all-inclusive team may seem desirable when it comes to making hard decisions but can lead to paralysis and inaction.
- ▶ Most business experts agree that the ideal size for an action-oriented team is between four and nine people.
- ▶ For larger organizations with many services requiring reopening, it may be necessary to utilize several focused work groups. For example, there might be a small group focusing on the reopening of parks and playgrounds while another group focuses on reopening the customer service areas for city hall, utilities, permitting, etc.

STEP 2: ASSESS FEDERAL GUIDELINES

- ▶ On April 16, 2020, the White House unveiled a three-step plan to reopen America. The plan is based on a recognition that each community is unique, and therefore the mitigation strategies will vary based on the level of transmission, characteristics of the population and the local capacity to implement preventative strategies.
- ▶ The three-step plan calls for certain state or regional criteria to be met before proceeding with the reopening of non-essential businesses and operations.
- ▶ It is highly recommended that the following Phase 1 criteria be met before proceeding with your reopening plans for non-essential services:

SYMPTOMS	Downward trajectory of influenza-like illnesses (ILI) reported within a 14-day period. AND Downward trajectory of COVID-like syndromic cases reported within a 14-day period.
CASES	Downward trajectory of documented cases within a 14-day period. OR Downward trajectory of positive tests as a percent of total tests within a 14-day period (flat or increasing volume of tests).
HOSPITALS	Treat all patients without crisis care. AND Have a robust testing program in place for at-risk healthcare workers including emerging antibody testing.

STEP 3: ASSESS STATE AND COUNTY GUIDELINES

- ▶ On April 20, 2020, members of the "Re-Open Florida Task Force," appointed by Florida Governor Ron DeSantis, met for the first time.
- ▶ The task force established working groups for high-, medium- and low-risk industries and developed specific recommendations for the reopening of each industry in phases.
- ▶ On April 29, the task force delivered its final report to the governor. The task force's report, "Safe. Smart. Step-by-Step. Plan for Florida's Recovery," can be found at <https://www.flgov.com/wp-content/uploads/covid19/Taskforce%20Report.pdf>.
- ▶ Before proceeding with your reopening plans for non-essential services, it is highly recommended to also assess any local guidance and criteria. Note: Local governments (counties and municipalities) may follow stricter guidelines than suggested by the state or federal government.

STEP 4: SET REOPENING PRIORITIES

- ▶ Not all public services are essential. While many services are vital to the safety and health of the public, the premature reopening of other services could pose undue risk to the population.
- ▶ Prioritize which services will be fully reopened, partially reopened, modified or put on hold until a later date.
- ▶ When setting your reopening priorities, consider how your community might be impacted, including the provision of services for the most vulnerable populations.
 - For example, the guidelines provided by the White House on April 20, 2020, listed senior centers, large venues and organized youth activities as high risk, so reopening those services should be considered only when both federal and state criteria are satisfied.

- ▶ Considerations should also be made regarding the Americans with Disabilities Act and the Rehabilitation Act, including the requirement for reasonable accommodation and rules about medical examinations and inquiries. The U.S. Equal Employment Opportunity Commission has provided guidance for employers (including municipal employers) on the ADA, the Rehabilitation Act and other related laws, and advises employers to base screenings on current symptoms identified by the CDC. <https://www.eeoc.gov/wysk/what-you-should-know-about-ada-rehabilitation-act-and-coronavirus>
 - Employers may lawfully screen employees (by asking questions, testing temperature, for example) for symptoms of COVID-19, and any employee who refuses to be screened may be excluded.
 - The EEOC recommends developing a plan for handling reports of employee illness and complying with confidentiality obligations.
 - An informational webinar about screenings can be found at www.eeoc.gov/coronavirus.

EMPLOYMENT LAW ADVISOR



The FMIT Employment Law Advisor (ELA) program offers members with liability coverage for employment practices exclusive access to a Florida-based attorney with significant public-sector employment law experience at NO COST. Before making employment-related decisions on transfer, reassignment, layoff, furlough, etc., be sure to call 888.368.FMIT (3648). This free member service is available Monday through Friday from 9:00 a.m. to 5:00 p.m. (Eastern Time).

STEP 5: STAFFING REQUIREMENTS AND PREVENTION STRATEGIES

The next step is to determine the staffing requirements and prevention strategies for the reopened services. It is highly recommended to consult a knowledgeable labor attorney or human resources professional since many staffing decisions may have legal ramifications.

CONSIDERATIONS

- ▶ What is the minimum number of employees needed to accomplish the job at hand?
- ▶ How you will operate if absenteeism continues to spike from:
 - Sick employees?
 - Those who must stay home to care for sick family members?
 - Those who must stay home to watch their children?
- ▶ Are sick leave and other staffing policies flexible and consistent with public health guidance?
- ▶ Have these policies been clearly communicated to your staff?
- ▶ Have special accommodations been developed for employees who are vulnerable members of the population?
 - Per Section 1(A) of Governor DeSantis' Executive Order 20-91, senior citizens (over 65) and individuals with a significant underlying medical condition (such as chronic lung disease, moderate to severe asthma, serious heart conditions, immunocompromised status, cancer, diabetes, severe obesity, renal [kidney] failure, and liver disease) are considered vulnerable and should take extra measures to prevent exposure.
- ▶ Have employees been cross-trained to perform essential functions so the workplace can operate even if key employees are absent?
- ▶ Can a flexible worksite (i.e., telework) be implemented or maintained?

- ▶ Can flexible work hours (i.e., staggered shifts) be implemented or maintained?
- ▶ Can flexible meeting and travel options (i.e., postpone non-essential meetings or use teleconferencing technology) be implemented or maintained?
- ▶ Can the physical space between employees at the worksite be increased?
- ▶ Can common areas where staff can congregate and interact be closed?
- ▶ Can good hygiene and infection control practices be implemented or maintained?
 - Place posters that encourage hand hygiene.
 - Provide hand-washing facilities.
 - If soap and running water are not immediately available, provide alcohol-based hand rubs containing at least 60% alcohol.
 - Discourage handshaking.
- ▶ Can appropriate protective equipment be provided for staff, as needed?
 - See [Appendix A](#) in this document for specific protective equipment information.
- ▶ Can a workforce monitoring program to check or have employees self-check for indicative symptoms (i.e. symptoms, temperature measurement, etc.) be implemented or maintained?
 - See [Appendix B](#) of this document for an Employee Entry Log example.
- ▶ Are symptomatic people NOT allowed to physically return to work until cleared by a medical provider?
- ▶ How will exposed employees be identified, traced and contacted following a COVID-positive test in the workplace?

ASSESSMENT OF RELIANCE ON VENDORS

Many public services are reliant on the products, equipment, materials and labor of outside vendors.

- ▶ What is needed from others to offer and maintain both critical and future reopened services?
- ▶ Have alternate supply chains for critical goods and services been identified? (Note: Some goods such as personal protective equipment may be in higher demand or unavailable.)

STEP 6: PUBLIC ACCESS AND PREVENTION STRATEGIES

This step is to determine what services can be offered in a way that minimizes the risk of infection while maximizing access. Accessibility to public facilities, information and services is regulated by the American with Disabilities Act (ADA), so be sure to consider how those with special needs will cope with any restrictions or changes.

- ▶ Can services be delivered remotely (i.e., phone, video or web)?
- ▶ Can services be delivered in a way that minimizes contact between staff and the public (i.e., drive-through or curbside service)?
- ▶ Can physical space be increased between employees and the public?
- ▶ Can physical barriers be erected between employees and the public (i.e., clear plastic sneeze guards)?
- ▶ Can a service appointment model be implemented to limit contact between members of the public while waiting for or receiving public services?
- ▶ Can handling documents, credit cards and mobile devices from the public be avoided?
- ▶ Can common areas where the public could congregate and interact be closed?
- ▶ Can good hygiene and infection control practices be implemented or maintained?
 - Place posters that encourage hand hygiene at building entrances, restrooms and work areas.
 - Provide hand-washing facilities.
 - Place hand sanitizers in multiple locations to encourage good hand hygiene.
 - Provide tissues and no-touch disposal receptacles.
 - Ensure adequate supplies are maintained.

- ▶ Can a facemask be provided to any visibly sick person you are assisting, if one is available and can be tolerated?

STEP 7: FACILITY READINESS AND MAINTENANCE STRATEGIES

This step will address the setup and maintenance of facilities to minimize the risk of infection while maximizing access. Again, accessibility to public facilities, information and services must be considered.

- ▶ Can the ventilation system in your buildings be improved?
 - Install high-efficiency air filters.
 - Increase the replacement cycles on air-filtration systems.
 - Increase ventilation rates.
 - Increase the percentage of outdoor air that circulates into the system.
- ▶ Can routine cleaning and disinfection of frequently touched surfaces (workstations, keyboards, touchscreens, printers, doors and computers) be practiced?
- ▶ Can enhanced cleaning and disinfection be performed after persons suspected/confirmed to have COVID-19 have been in the facility?

SURFACE CONTAMINATION AND CLEANING (INCLUDING VEHICLES)

- ▶ At a minimum, clean and disinfect commonly touched surfaces at the beginning and end of each shift.
 - The Environmental Protection Agency has published a list of effective disinfectants: <https://www.epa.gov/pesticide-registration/list-n-disinfectants-use-against-sars-cov-2>.
 - Note: Due to the sensitivity of certain chemicals, consider hypoallergenic cleaning supplies when effective. Check the EPA's "safer choice" list: <https://www.epa.gov/saferchoice/products>.
- ▶ Follow the manufacturers' instructions for proper use including dilution, compatibility, storage, shelf life, safe use and disposal.
- ▶ Prepare cleaning solutions as needed and replace frequently (i.e., replace floor mopping solution at 60-minute intervals).
- ▶ Decontaminate mops and cleaning cloths regularly to prevent contamination (i.e., launder and dry at least daily).
- ▶ If sodium hypochlorite (bleach) solutions are used, maintain a 1:100 dilution ratio. (i.e., 1:100 dilution of a 5.25-6.15% sodium hypochlorite provides 525-615 ppm available chlorine).
- ▶ Ensure there is adequate ventilation when chemicals are in use.
- ▶ Use protective gloves for cleaning activities.
- ▶ For hard, non-porous surfaces (hard seats, armrests, handles, seat belt buckles, doors and windows, grab handles etc.):
 - Clean with detergent or soap and water if the surfaces are visibly dirty, prior to disinfectant application.
- ▶ For soft or porous surfaces (fabric seats, carpets, etc.):
 - Remove any visible contamination, if present, and clean with appropriate cleaners indicated for use on these surfaces.
- ▶ For frequently touched electronic surfaces (tablets or touch screens, etc.):
 - Remove any visible contamination, then disinfect following the manufacturer's instructions.
 - If no manufacturer guidance is available, consider the use of alcohol-based wipes or sprays containing at least 70% alcohol to disinfect.

STEP 8: REOPENING TEAM MONITORING AND EVALUATION

- ▶ Throughout the reopening process, the reopening team should monitor the state and regional health status to ensure there is no evidence of rebound.
- ▶ In addition, the reopening team should monitor the status of the reopening activities to ensure all recommendations and controls have been instituted and are effective.
- ▶ Formal meetings should be held on at least a weekly basis. Depending on the reopening schedule, more frequent meetings may be needed.

APPENDIX A: PERSONAL PROTECTIVE EQUIPMENT (PPE) GUIDANCE

GLOVES

Use disposable gloves when you may contact another person or a potentially contaminated surface.

Before using disposable gloves

- ▶ Make sure gloves fit properly. Extend fingers until they are straight. If they are stretching, the gloves are too small.
- ▶ Some people are allergic to the natural rubber latex. Choose gloves made from other synthetic materials (polyvinyl chloride [PVC], nitrile or polyurethane).
- ▶ Sharp or abrasive objects can puncture or damage disposable gloves. Always change gloves if they show signs of damage.

Using disposable gloves

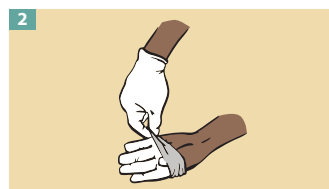
- ▶ Wash hands with soap and water, then dry them well.
- ▶ Hold the glove in one hand, and put the other hand into the glove.
- ▶ Repeat with the other hand.

Removing disposable gloves

- ▶ Remember the outside of the gloves may be soiled.
- ▶ Be sure to take them off so that the soiled material stays away from hands.
- ▶ Grab the outer cuff of one the glove with the other gloved hand and pull it down so that the glove comes off the hand inside-out.
- ▶ Place the fingers of the non-gloved hand under the cuff, then peel off the second glove with the first glove inside the palm.
- ▶ Never reuse, wash or disinfect disposable gloves.
- ▶ Dispose of the gloves in a plastic-lined trash can.
- ▶ Wash your hands thoroughly with soap and water or alcohol-based hand rub.



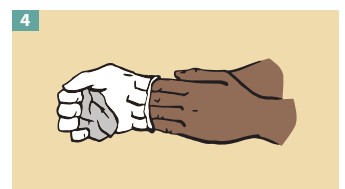
1 Grasp the outside of one glove at the wrist. Do not touch your bare skin.



2 Peel the glove away from your body, pulling it inside out.



3 Hold the glove you just removed in your gloved hand.



4 Peel off the second glove by putting your fingers inside the glove at the top of your wrist.



5 Turn the second glove inside out while pulling it away from your body, leaving the first glove inside the second.



6 Dispose of the gloves safely. Do not reuse the gloves.



7 Clean your hands immediately after removing gloves.

Source:

- ▶ <https://www.cdc.gov/vhf/ebola/resources/posters.html>

EYE PROTECTION

Infectious diseases can be transmitted through mucous membranes of the eye. Prescription glasses and sunglasses offer minimal protection from droplets. Safety glasses offer better droplet protection since they cover the exposed sides and the area around your eyes.

The World Health Organization specifically recommends safety glasses for those who will be providing regular care for people with COVID-19.

The American Academy of Ophthalmology recommends contact lens wearers switch to glasses temporarily to reduce their risk of infection. Wearing glasses instead of contacts can prevent inadvertent contact with the eyes.

Removing eye protection

- ▶ Always remove potentially contaminated eyewear with a gloved hand.
- ▶ Only handle the glasses by the plastic temples. Be careful to NOT contact the skin near the face or temples.

Cleaning eye protection

- ▶ While wearing gloves, carefully wipe the inside followed by the outside of the glasses using a cloth or wipe saturated with soap and water or suitable disinfectant cleaner.
- ▶ Rinse or wipe the glasses with clean water or alcohol to remove any residue.
- ▶ Remove gloves and perform hand hygiene.
- ▶ Air dry or use a clean absorbent towel to dry the glasses before reuse.

Sources:

- ▶ <https://www.cdc.gov/coronavirus/2019-ncov/hcp/ppe-strategy/eye-protection.html>
- ▶ <https://www.cdc.gov/niosh/topics/eye/eye-infectious.html>
- ▶ <https://www.allaboutvision.com/conditions/coronavirus-and-your-eyes/>

SURGICAL MASKS

A surgical mask is a loose-fitting, disposable device that creates a physical barrier between the mouth and nose of the wearer and potential contaminants. If worn properly, a surgical mask is meant to keep large-particle droplets, splashes, sprays or splatter from reaching your mouth and nose. Surgical masks may also help reduce exposure of YOUR saliva and respiratory secretions to others.

Surgical masks do not provide complete protection from airborne hazards because of the loose fit between the mask and your face. These masks are not intended to be used more than once. If a mask is damaged or soiled, remove it and replace it with a new one.

Wearing a surgical mask

- ▶ Clean your hands with soap and water or hand sanitizer.
- ▶ Remove a mask from the box, and make sure there are no obvious tears or holes in either side.
- ▶ Determine which side of the mask is the top. The side of the mask that has a stiff bendable edge is the top and is meant to mold to the shape of your nose.
- ▶ Determine which side of the mask is the front. The colored side of the mask is usually the front and should face away from you, while the white side touches your face.
 - **Face mask with ear loops:** Hold the mask by the ear loops. Place a loop around each ear.

- **Face mask with head bands:** Pull the bottom strap over your head so that it rests at the nape of your neck. Bring the mask to your nose level and pull the top strap over your head so that it rests over the crown of your head.
- ▶ Mold or pinch the stiff edge to the shape of your nose.
- ▶ Pull the bottom of the mask over your mouth and chin.

Removing a surgical mask

- ▶ Clean your hands with soap and water or hand sanitizer before touching the mask.
- ▶ Avoid touching the front of the mask, which is potentially contaminated.
- ▶ Only touch the ear loops or bands.
 - **Face mask with ear loops:** Hold both ear loops and gently lift and remove the mask.
 - **Face mask with bands:** Lift the bottom strap over your head first then pull the top strap over your head.
- ▶ Dispose of the mask in a plastic-lined trash can.
- ▶ Wash your hands thoroughly with soap and water or alcohol-based hand rub.

Sources:

- ▶ <https://www.cdc.gov/coronavirus/2019-ncov/hcp/infection-control.html>
- ▶ <https://www.fda.gov/medical-devices/personal-protective-equipment-infection-control/n95-respirators-and-surgical-masks-face-masks>

CLOTH FACE COVERINGS

In April 2020, the Centers for Disease Control and Prevention issued new recommendations to the public, recommending the use of cloth face coverings where other social distancing measures are difficult to maintain (such as grocery stores and pharmacies). Cloth face coverings can be commercially manufactured or made from T-shirt material and patterns found on the internet.

Currently, there is no guidance from the Occupational Safety and Health Administration or the National Institute of Occupational Safety and Health as to the effectiveness of cloth face coverings. Cloth face coverings likely provide less protection than surgical masks since they do not include a fluid-resistant layer.

Like surgical masks, cloth face coverings do not provide complete protection from airborne hazards because of the loose fit between the mask and your face, and the limitations of the cloth to stop particles. If a cloth face covering is damaged or soiled, remove it and replace it with a new one.

Wearing a cloth face covering

- ▶ Clean hands with soap and water or hand sanitizer.
- ▶ Make sure the exterior side of the face covering is facing out, away from the face.
- ▶ Place the face covering on the face with the exterior side facing out. Try to use the ties and avoid touching the inside or outside of the cloth.
- ▶ Tie the upper ties near the crown of the head with a bow. Tie the lower ties behind the back of the head with a bow.
- ▶ Make sure it covers the nose and mouth so that the bottom edge is under the chin.
- ▶ Do NOT pull the cloth face covering down (like one would a scarf on a ski slope.)
- ▶ Use washed hands on the ties at the neck or on top of the head to adjust.
- ▶ Avoid touching your face even when the face covering is in place.

Removing a cloth face covering

- ▶ Wash hands before removing the face covering.
- ▶ Do not touch the inside or outside of the face covering (the part over nose and mouth). Instead remove the face covering by the straps.
- ▶ Clean hands with soap and water or hand sanitizer after removing.

Cleaning the cloth face covering

- ▶ Cloth face coverings are typically intended to be reused after laundering.
- ▶ Wearing gloved hands, loosely knot the ties together and place the face covering in a laundry bag to keep the ties from getting tangled.
- ▶ Wash in a washing machine using laundry detergent and hot water. Then dry completely on medium or high heat.
- ▶ Clean hands with soap and water or hand sanitizer after touching the face covering.

DISPOSABLE FILTERING FACEPIECE RESPIRATORS

If worn properly, a filtering facepiece respirator is meant to provide protection from airborne hazards in addition to helping block large-particle droplets, splashes, sprays or splatter.

There are nine particulate filter classifications, all of which are effective for coronavirus/COVID-19. These include N95, N99, N100, R95, R99, R100, P95, P99 and P100. Since NIOSH has classified the filtering facepiece as a half-mask respirator, the OSHA (OSHA respirator) requirements normally apply, including medical qualification and fit testing.

Note: Appendix D to Section 1910.134 of OSHA standards provides information for employees using filtering facepiece respirators on a voluntary basis. This Appendix could be applied to the current situation for those employees who choose to wear a filtering facepiece when a surgical mask would be appropriate.

Filtering facepiece respirators must not be used with a beard or other facial hair that will prevent a seal.

These respirators are not intended to be reused. Never remove then don the same respirator. If a respirator is damaged or soiled, remove it and replace it with a new one.

How to put on a filtering facepiece respirator

- ▶ Clean hands with soap and water or hand sanitizer.
- ▶ Remove a respirator from the box, and make sure there are no obvious tears or holes.
- ▶ Determine which side of the respirator is the top. The side of the respirator that has a stiff bendable edge is the top and is meant to mold to the shape of the nose.
- ▶ Be sure the respirator is unfolded and completely opened (if applicable).
- ▶ Place the respirator on the face so the foam rests on the nose and the bottom rests under the chin.
- ▶ Pull the top strap over the head and position it high on the back of the head.
- ▶ Pull the bottom strap over the head and position it around the nape of the neck and below the ears.
- ▶ Adjust the facepiece for comfort. Then, using two hands, mold the nose area to the shape of your nose by pushing inward while moving fingertips down both sides of the nosepiece.

Perform a user seal check

- ▶ Cover the filtering facepiece with both hands being careful not to disturb the position of the respirator.
- ▶ Inhale and exhale slowly. If air leaks around the nose, readjust the nose piece, respirator edges, panels or straps.

How to remove a filtering facepiece respirator

- ▶ Clean hands with soap and water or hand sanitizer.
- ▶ Avoid touching the front of the respirator, which is potentially contaminated.
- ▶ Only touch the bands. Lift the bottom strap over the head first, then pull the top strap over the head.
- ▶ Dispose of the respirator in a plastic-lined trash can.
- ▶ Wash hands thoroughly with soap and water or alcohol-based hand rub.

Sources:

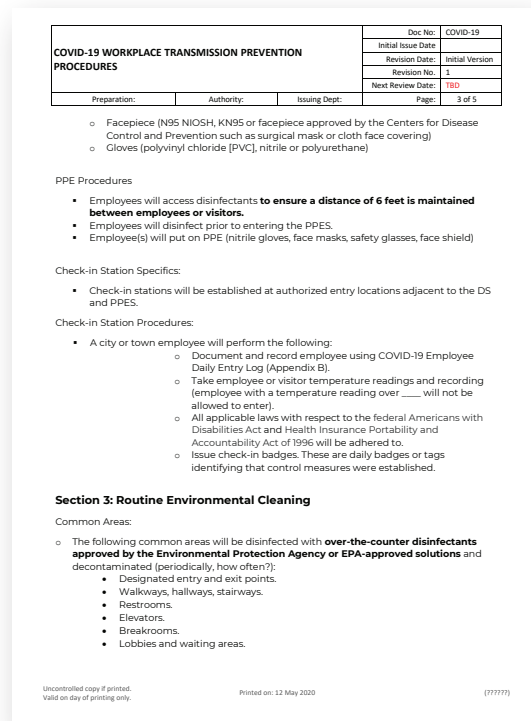
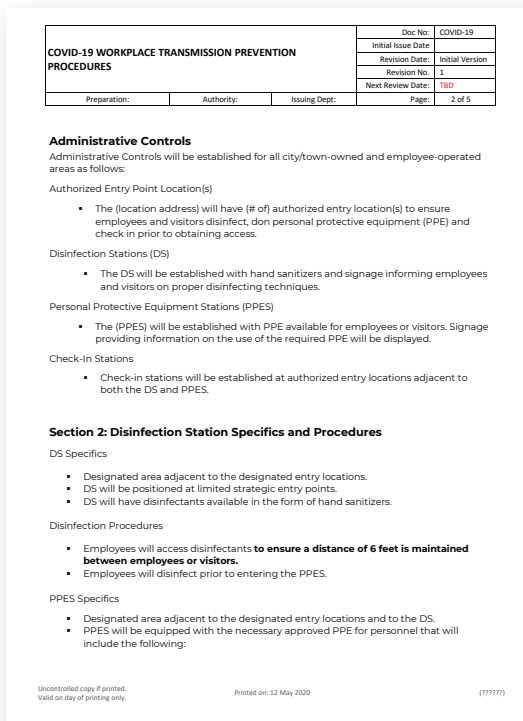
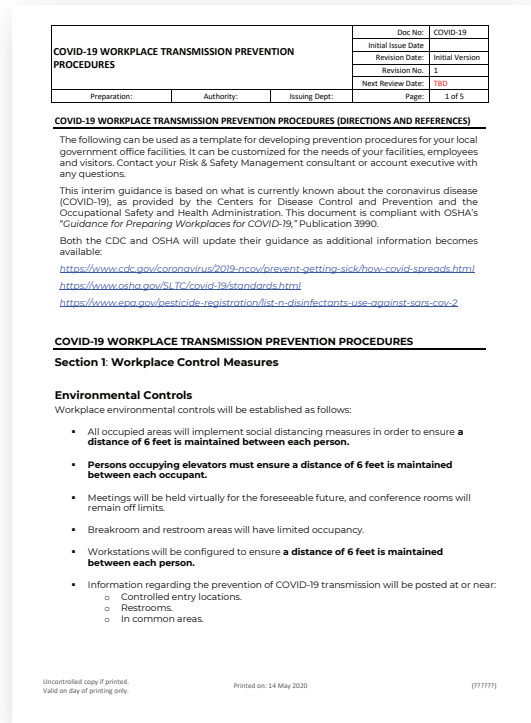
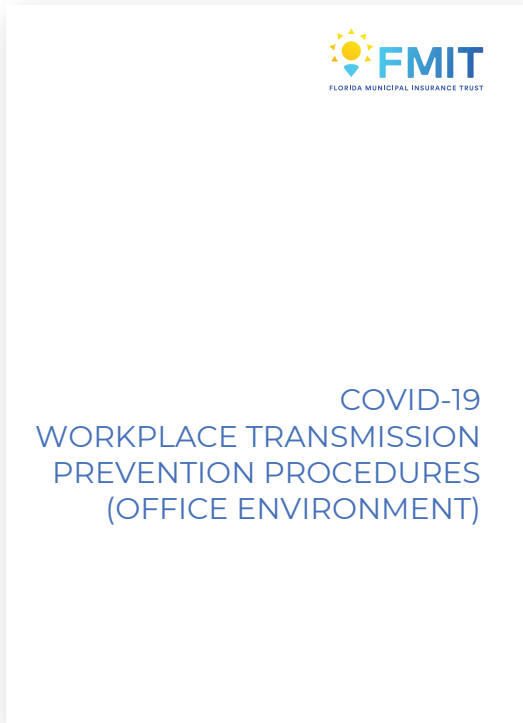
- ▶ <https://www.cdc.gov/niosh/docs/2010-133/pdfs/2010-133.pdf>
- ▶ <https://www.osha.gov/laws-regs/standardinterpretations/2018-04-24>

PPE GUIDANCE

Visit the FMIT website to download a PDF of the FMIT PPE guidance document:

[https://insurance.flcities.com/docs/default-source/default-document-library/d174-fmit-corona-virus-ppe-guidance-\(4-9-2020-rev-0-0\).pdf?sfvrsn=e0ff9fcd_0](https://insurance.flcities.com/docs/default-source/default-document-library/d174-fmit-corona-virus-ppe-guidance-(4-9-2020-rev-0-0).pdf?sfvrsn=e0ff9fcd_0)

APPENDIX C: SAMPLE TRANSMISSION PREVENTION PROTOCOL PROCEDURES

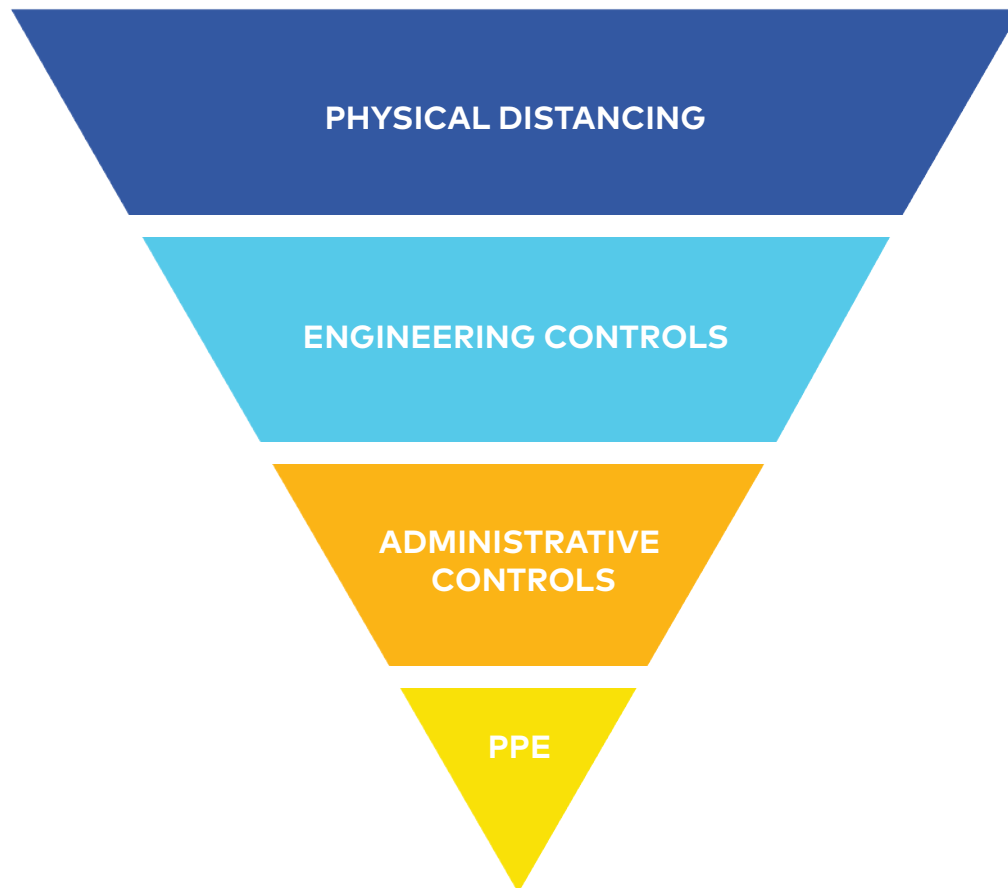


This is available as a customizable Word document. Visit the FMIT website to download a copy: https://insurance.flcities.com/docs/default-source/default-document-library/sample_covid19_transmission_prevention_procedures__fmit_v3.docx

APPENDIX D: JOHNS HOPKINS PUBLIC HEALTH PRINCIPLES MODIFIED HIERARCHY OF CONTROLS

COVID-19 mitigation measures can look like the following, using the modified hierarchy of controls:

- ▶ **Personal protective equipment:** Have people wear nonmedical cloth masks.
- ▶ **Administrative controls:** Redistribute responsibilities to reduce contact between persons, and use technology to assist communication.
- ▶ **Engineering controls:** Create physical barriers between people.
- ▶ **Physical distancing:** Have people work or access the business from their homes where possible. Restructure responsibilities to limit the numbers of staff members who need to be present.



You can take measures to minimize the infection risk:

- ▶ Reconfigure space so that people can be apart. At least 6 feet is ideal.
- ▶ Use engineering controls such as physical barriers where it's possible.
- ▶ Use nonmedical cloth masks.
- ▶ If workers are sick or have been in close contact with someone who is unwell, support and enable them to stay home.



PROTECTING THE COMMUNITIES WE CALL HOME

Twelfth Order of Business

12A.

Mailing Address

Post Office Box 1835
Tallahassee, Florida 32302-1835
(850) 606-4700

www.leontaxcollector.net



Main Office

Metropolitan Administrative Office
1276 Metropolitan Blvd., Suite 102
Tallahassee, FL 32312

(Overnight/Express Mail Accepted)

April 8, 2021

Piney-Z Community Development District
Attn: Geraldine Cashin
950 Piney-Z Plantation Road
Tallahassee, FL 32311

RE: 2021 – Piney-Z CDD Uniform Method for Collection

Dear Ms. Cashin:

This document will serve as an Agreement with the Tax Collector's Office for an annual compensation or commission at 3% of the amount of non-ad valorem assessments collected and distributed. This Agreement shall be in place for the Piney-Z CDD Assessment Roll for the year 2021.

This is the Agreement intended by the Tax Collector's Office. Please execute below and return the original to this office.

Sincerely,



Doris Maloy, Tax Collector

AGREED this 8th day of April, 2021.

Signature of Chairman
Piney-Z Community Development District

12B.

Recording Department Hours

October – 9 hours

November – 7 hours

December - 8 hours

Total 24 Hours

January – 4.55 hours

February – 5.55 hours

March - .90 hours

Total 11 hours

YTD 35 Hours