

**PINEY-Z COMMUNITY
DEVELOPMENT DISTRICT**

APRIL 22, 2024

AGENDA PACKAGE



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

Piney-Z Community Development District

Board of Supervisors

Cheryl Hudson, Chairperson
Art Kirby, Vice Chairperson
Ann Pincus, Assistant Secretary
Vacant, Assistant Secretary
Mike Gomez, Assistant Secretary

Bob Nanni, District Manager
M. Christopher Lyon, Esq., District Legal Counsel
Melinda J. Parker, CDD Manager

Board of Supervisors Meeting Agenda Monday, April 22, 2024 – 6:30 p.m.

- 1. Roll Call**
- 2. Pledge of Allegiance**
- 3. Audience Comments & Supervisor Response(s)**
- 4. Organizational Matters**
 - A. Discussion of New Supervisor for Seat #2 (Term Expires 11/2024)
 - i. Resume - Linda Guyas
 - B. Oath of Office of Newly Elected Supervisor
 - C. Resolution 2024-03, Election of Officers
- 5. Consent Agenda**
 - A. Approval of the Minutes of the March 25, 2024 Meeting
 - B. Acceptance of the February 2024 and March 2024 Financial Statements and Approval of the Check Register and Invoices
- 6. CDD Manager's Report**
- 7. District Manager's Report**
 - A. Presentation of the First Draft of the Fiscal Year 2025 Budget
- 8. District Attorney's Report**
- 9. Old Business**
 - A. Discussion of Playground
 - B. Park Project Funding
- 10. Supervisor Requests**
- 11. Adjournment**

The next regular meeting is scheduled for Monday, May 20, 2024 at 6:30 p.m.

District Office:

Inframark Community Management Services
210 N. University Drive, Suite 702
Coral Springs, Florida 33071
(954) 603-0033

Meeting Location:

Piney-Z Lodge
950 Piney-Z Plantation Road
Tallahassee, Florida 32311

Fourth Order of Business

4Ai

I am interested in being considered for the vacancy on the Piney Z CDD Board of Directors. I have been a Florida resident since 2012; we moved from Ohio to be near family and rented for four years (in various areas of Tallahassee) before buying our townhome here in 2016. We specifically moved to Piney Z because of its location, appearance, and amenities.

I have been very involved in the community since we moved here. From 2016 to present (except for a brief period when the management company took it over) I have edited and produced the Piney Z HOA newsletter. I served on the HOA board for two years and currently serve on the Social Committee. In addition, I update the HOA website as needed. I regularly volunteer for community projects if time permits (coral ardisia removal, Planters Ridge entrance work). I am a co-admin of the "Piney Z Residents" Facebook group.

My work background is: thirty-six years in a suburban school district in Ohio, with positions ranging from Secretary to the Assistant Superintendent to Payroll Coordinator to Elementary School Secretary. When we moved here, I worked for the State Board of Administration (Florida Hurricane Catastrophe Fund) for seven years until I semi-retired. For the past four years, I have been working part-time for the Florida Fish & Wildlife Conservation Commission as a Staff Assistant in the Captive Wildlife section, mainly researching and processing public records requests. I volunteer with an organization called "A Bag for Hope," which raises funds to support the Hope Community (for homeless families with children). I also volunteer as one of the "medals/finish line" coordinators for the Tallahassee Turkey Trot.

I believe have a relatively good grasp of why the CDD exists, what its function is, and what it is responsible for. I also know I have much to learn. It still amazes me how many residents do not understand the difference between the HOA and the CDD (or even know that the CDD exists). To be honest, during the past year I have rarely used the amenities (except to attend social functions), but I believe they are a valuable asset that needs to be maintained and improved, and they add to the desirability of our neighborhood. I would hate to see any of them be downgraded or disappear altogether.

Linda Guyas
1008 Kingdom Drive
850-296-5335
lindaguyas@gmail.com

4C.

RESOLUTION 2024-2

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

WHEREAS, the Board of Supervisors of the Piney-Z Community Development District at a regular business meeting held on April 22, 2024 desires to appoint the below recited persons to the offices specified.

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

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

- _____ Chairperson
- _____ Vice Chairperson
- Bob Nanni Secretary
- Stephen Bloom Treasurer
- Bob Nanni Assistant Treasurer
- _____ Assistant Secretary
- _____ Assistant Secretary
- _____ Assistant Secretary

PASSED AND ADOPTED THIS 22nd DAY OF APRIL, 2024.

Chairperson

Bob Nanni
Secretary

Fifth Order of Business

5A

**MINUTES OF MEETING
PINEY-Z
COMMUNITY DEVELOPMENT DISTRICT**

1 The meeting of the Board of Supervisors of the Piney-Z Community Development
2 District was held Monday, March 25, 2024 at 6:30 p.m. at the Piney-Z Lodge, 950 Piney-
3 Z Plantation Road, Tallahassee, Florida.

4
5 Present and constituting a quorum were:

- | | | |
|---|---------------|---------------------|
| 6 | | |
| 7 | Cheryl Hudson | Chairperson |
| 8 | Ann Pincus | Assistant Secretary |
| 9 | Mike Gomez | Assistant Secretary |

10
11 Also present were:

- | | | |
|----|--------------|------------------|
| 12 | | |
| 13 | Robert Nanni | District Manager |
| 14 | Chris Lyon | District Counsel |
| 15 | Rick Evans | Onsite Employee |
| 16 | Residents | |

17
18 *The following is a summary of the discussions and actions taken.*

19
20 **FIRST ORDER OF BUSINESS** **Roll Call**

21 The meeting was called to order and a quorum was established.
22

23 **SECOND ORDER OF BUSINESS** **Pledge of Allegiance**

- 24 The Pledge of Allegiance was recited.
- 25 • Ms. Hudson presented an overview of the past discussions about the playground
26 and noted the main purpose of the meeting was to discuss and vote on the survey
27 questions for the community.

28 **THIRD ORDER OF BUSINESS** **Audience Comments &**
29 **Supervisor Response(s)**

- 30 • Ms. Lisa Lulofs commented on the park project and survey questions.
- 31 • Mr. Eric Pratt commented on the park project and survey questions.

32 **FOURTH ORDER OF BUSINESS** **Organizational Matters**
33 **A. Acceptance of Joyce Mazzeo’s Resignation**
34

35 On MOTION by Ms. Pincus seconded by Mr. Gomez, with all in
36 favor, the resignation of Ms. Joyce Mazzeo was accepted. 3-0
37
38

March 25, 2024

39 **B. Discussion of New Supervisor for Seat #2 (Term Expires 11/2024)**

- 40 • The Board discussed selecting a new Supervisor by soliciting individuals through
- 41 the District’s website. Short resumés/letters of interest should be submitted by
- 42 April 12, 2024. It was noted that Ms. Linda Guyas and Ms. Mary Jo Ferros
- 43 expressed interest in becoming Board Supervisors.
- 44 • The Board requested Discussion of Board Appointment to fill Seat #2 to be on the
- 45 April 22, 2024, agenda.

46 **FIFTH ORDER OF BUSINESS** **Consent Agenda**

47 **A. Approval of the Minutes of the February 26, 2024 Meeting**

48

49 On MOTION by Ms. Pincus seconded by Mr. Gomez, with all in
50 favor, the Consent Agenda was approved. 3-0

51

- 52 • The Board requested a first draft of the Fiscal Year 2025 Budget to be presented
- 53 at the April meeting.
- 54 • The high-water mark for fiscal year 2025 will be set at the May 20, 2024 meeting.
- 55 • Discussion ensued regarding rearranging line items and the chart of accounts.
- 56 Discussion will continue at the April meeting.

57 **SIXTH ORDER OF BUSINESS** **New Business**

58 **A. Playground Survey Questions Planning**

- 59 • The Board discussed the playground survey questions. The Board concurred only
- 60 to have one question; “Do you want the CDD to build and maintain a new
- 61 playground?” A postcard will be sent to all homeowners.

62

63 On MOTION by Mr. Gomez seconded by Ms. Pincus, with all in
64 favor, reduction of playground survey questions to one question
65 which will be sent to residents by postcard, was approved. 3-0

66

67 **B. Park Project Funding**

- 68 • The Board discussed funding for the Park project.

69 **SEVENTH ORDER OF BUSINESS** **CDD Manager’s Report**

70 There being no report, the next order of business followed.

71

72

73

March 25, 2024

74 **EIGHTH ORDER OF BUSINESS** **District Manager’s Report**

75 There being no report, the next order of business followed.

76

77 **NINTH ORDER OF BUSINESS** **District Attorney’s Report**

78 There being no report, the next order of business followed.

79

80 **TENTH ORDER OF BUSINESS** **Old Business**

- 81 • There was Board discussion regarding the financials.

82 **ELEVENTH ORDER OF BUSINESS** **Supervisor Requests**

83 There being no requests, the next order of business followed.

84

85 **TWELFTH ORDER OF BUSINESS** **Adjournment**

86 There being no further business,

87

<p>88 On MOTION by Mr. Gomez seconded by Ms. Pincus, with all in 89 favor, the meeting was adjourned. 3-0</p>
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90

91

92

93

94 _____
95 Robert Nanni
Secretary

Cheryl Hudson
Chairperson

5B

PINEY-Z

Community Development District

Financial Report

February 29, 2024

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

February 29, 2024

Balance Sheet
February 29, 2024

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 33,765
Cash On Hand/Petty Cash	250
Accounts Receivable - Other	211
Investments:	
Money Market Account	480,973
Prepaid Items	299
TOTAL ASSETS	\$ 515,498
<u>LIABILITIES</u>	
Accounts Payable	\$ 4,323
Accrued Expenses	6,556
TOTAL LIABILITIES	10,879
<u>FUND BALANCES</u>	
Nonspendable:	
Prepaid Items	299
Assigned to:	
Operating Reserves	100,378
Reserves - CDD Amenity	27,223
Reserves - Fitness Center	1,668
Reserves-Lodge	16,721
Reserves - Park	51,559
Reserve-Pool Acid Wash	2,100
Reserves-Pool Equipment	1,345
Reserves-Pool Fence & Deck	20,000
Reserves-Pool Filters & Pumps	3,064
Reserves - Pool Shell	30,000
Unassigned:	250,262
TOTAL FUND BALANCES	\$ 504,619
TOTAL LIABILITIES & FUND BALANCES	\$ 515,498

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 29, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>			
Interest - Investments	\$ 2,000	\$ 6,924	346.20%
Interest - Tax Collector	1,500	794	52.93%
Special Assmnts- Tax Collector	394,706	382,424	96.89%
Special Assmnts- Discounts	(15,788)	(14,642)	92.74%
Other Miscellaneous Revenues	100	425	425.00%
Access Cards	3,514	99	2.82%
Pavilion Rental	2,000	865	43.25%
Lodge Rental	18,000	6,215	34.53%
TOTAL REVENUES	406,032	383,104	94.35%
<u>EXPENDITURES</u>			
<u>Administration</u>			
P/R-Board of Supervisors	6,000	400	6.67%
FICA Taxes	459	31	6.75%
ProfServ-Legal Services	24,000	10,000	41.67%
ProfServ-Mgmt Consulting	32,592	13,580	41.67%
Auditing Services	3,150	-	0.00%
Postage and Freight	200	61	30.50%
Insurance - General Liability	15,596	10,226	65.57%
Printing and Binding	50	6	12.00%
Legal Advertising	750	280	37.33%
Miscellaneous Services	400	60	15.00%
Misc-Assessment Collection Cost	11,841	11,033	93.18%
Misc-Contingency	50	-	0.00%
Office Supplies	25	-	0.00%
Annual District Filing Fee	175	175	100.00%
Total Administration	95,288	45,852	48.12%
<u>Field</u>			
Contr-Landscape-Amenities Area	26,336	7,579	28.78%
R&M-Trees and Trimming	3,000	-	0.00%
Misc-Contingency	1,000	240	24.00%
Total Field	30,336	7,819	25.77%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 29, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Parks and Recreation</u>			
Payroll-Other	9,750	8,209	84.19%
Payroll-Maintenance	13,746	7,377	53.67%
Payroll-Administrative	60,002	21,231	35.38%
FICA Taxes	6,388	2,816	44.08%
Workers' Compensation	4,414	2,446	55.41%
Contracts-Janitorial Services	3,042	1,300	42.74%
Contracts-Security Services	1,230	195	15.85%
Contracts-Fire Exting. Insp.	390	195	50.00%
Contract-Copier Maintenance	150	53	35.33%
Contract-Dumpster Rental	337	140	41.54%
Contracts-Pest Control	497	145	29.18%
Contracts-Fire Insp Sprinkler System	200	-	0.00%
Contracts-Archival of E-mails	1,435	673	46.90%
Contract-Website Hosting	277	278	100.36%
Communication - Teleph - Field	100	-	0.00%
Postage and Freight	75	48	64.00%
Utility - General	17,898	6,950	38.83%
Utility - Other	3,444	1,333	38.70%
Electricity - Streetlights	1,573	669	42.53%
Utility - Irrigation	3,711	1,756	47.32%
Utility - Refuse Removal	1,754	788	44.93%
R&M-General	1,000	2,502	250.20%
R&M-Electrical	200	174	87.00%
R&M-Roof	480	-	0.00%
R&M-Plumbing	100	-	0.00%
Misc-Contingency	2,000	238	11.90%
Information Technology	420	-	0.00%
Mileage Reimbursement	350	131	37.43%
Office Supplies	2,200	1,867	84.86%
Supplies-Cleaning & Paper	375	127	33.87%
Reserves-Lodge	429	-	0.00%
Total Parks and Recreation	137,967	61,641	44.68%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 29, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Swimming Pool</u>			
Payroll-Maintenance	21,993	5,327	24.22%
Payroll-Administrative	8,572	4,713	54.98%
Payroll-Pool Attendants	23,406	692	2.96%
FICA Taxes	4,129	821	19.88%
Contracts-Pest Control	50	-	0.00%
Communication - Teleph - Field	100	-	0.00%
R&M-General	400	125	31.25%
R&M-Electrical	60	-	0.00%
R&M-Pools	1,000	8,085	808.50%
Misc-Licenses & Permits	250	-	0.00%
Misc-Contingency	3,000	226	7.53%
Op Supplies - Pool Chemicals	4,000	281	7.03%
Total Swimming Pool	66,960	20,270	30.27%
<u>Fitness Center</u>			
Payroll-Maintenance	5,497	799	14.54%
Payroll-Administrative	8,572	738	8.61%
FICA Taxes	1,076	118	10.97%
Contracts-Janitorial Services	2,028	962	47.44%
Contracts-Fitness Equipment	1,500	631	42.07%
Contracts-Pest Control	215	73	33.95%
R&M-General	150	11	7.33%
R&M-Electrical	75	34	45.33%
R&M-Equipment	1,500	227	15.13%
Misc-Contingency	250	-	0.00%
Supplies-Cleaning & Paper	600	189	31.50%
Reserve - Equipment	4,000	4,000	100.00%
Total Fitness Center	25,463	7,782	30.56%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 29, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Park & Grounds</u>			
Payroll-Maintenance	13,746	8,943	65.06%
Payroll-Administrative	8,572	1,274	14.86%
FICA Taxes	1,707	782	45.81%
Contracts-Janitorial Services	1,690	468	27.69%
Contracts-Roof	480	300	62.50%
Contracts-Pest Control	146	73	50.00%
R&M-General	1,500	97	6.47%
R&M-Electrical	100	224	224.00%
R&M-Irrigation	500	-	0.00%
R&M-Backflow Inspection	225	-	0.00%
Misc-Contingency	1,000	17	1.70%
Supplies-Cleaning & Paper	275	60	21.82%
Reserve - Parking Lot	1,200	-	0.00%
Reserve - Pavilion	32,500	-	0.00%
Total Park & Grounds	63,641	12,238	19.23%
<u>Reserves</u>			
Reserve - CDD Amenity	-	665	0.00%
Total Reserves	-	665	0.00%
TOTAL EXPENDITURES & RESERVES	419,655	156,267	37.24%
Excess (deficiency) of revenues			
Over (under) expenditures	(13,623)	226,837	-1665.10%
<u>OTHER FINANCING SOURCES (USES)</u>			
Contribution to (Use of) Fund Balance	(13,623)	-	0.00%
TOTAL FINANCING SOURCES (USES)	(13,623)	-	0.00%
Net change in fund balance	\$ (13,623)	\$ 226,837	-1665.10%
FUND BALANCE, BEGINNING (OCT 1, 2023)	277,782	277,782	
FUND BALANCE, ENDING	\$ 264,159	\$ 504,619	

MEMORANDUM

TO: Board of Supervisors, Piney-Z CDD
FROM: Sonia Rowley, District Accountant
CC: Bob Nanni, District Manager
DATE: April 10, 2024
SUBJECT: March Financials

Please find attached the March 2024 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 \$254,058
- Unassigned Balance: Represents the General Fund in excess of nonspendable, restricted, committed and assigned fund balance.

Total Revenues for the General Fund were at 96% of adopted budget. This is typical for this time of year.

- The YTD Non-Ad Valorem assessments collections are at 97%.

Total Expenditures through January were at 42% of adopted budget.

- Fitness Center - Reserve-Equipment
 - ▶ Includes \$4,000 to Allways Improving for elliptical.
- Reserves - CDD Amenity
 - ▶ Includes \$665 to Allways Improving for elliptical.

PINEY-Z

Community Development District

Financial Report

March 31, 2024

Prepared by



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PINEY-Z

Community Development District

Financial Statements

(Unaudited)

March 31, 2024

Balance Sheet

March 31, 2024

<u>ACCOUNT DESCRIPTION</u>	<u>TOTAL</u>
<u>ASSETS</u>	
Cash - Checking Account	\$ 49,526
Cash On Hand/Petty Cash	250
Accounts Receivable - Other	235
Investments:	
Money Market Account	448,013
Prepaid Items	299
TOTAL ASSETS	\$ 498,323
<u>LIABILITIES</u>	
Accounts Payable	\$ 5,768
Accrued Expenses	4,036
TOTAL LIABILITIES	9,804
<u>FUND BALANCES</u>	
Nonspendable:	
Prepaid Items	299
Assigned to:	
Operating Reserves	100,378
Reserves - CDD Amenity	27,223
Reserves - Fitness Center	1,668
Reserves-Lodge	16,721
Reserves - Park	51,559
Reserve-Pool Acid Wash	2,100
Reserves-Pool Equipment	1,345
Reserves-Pool Fence & Deck	20,000
Reserves-Pool Filters & Pumps	3,064
Reserves - Pool Shell	30,000
Unassigned:	234,162
TOTAL FUND BALANCES	\$ 488,519
TOTAL LIABILITIES & FUND BALANCES	\$ 498,323

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>			
Interest - Investments	\$ 2,000	\$ 8,965	448.25%
Interest - Tax Collector	1,500	794	52.93%
Special Assmnts- Tax Collector	394,706	383,992	97.29%
Special Assmnts- Discounts	(15,788)	(14,657)	92.84%
Other Miscellaneous Revenues	100	425	425.00%
Access Cards	3,514	126	3.59%
Pavilion Rental	2,000	1,025	51.25%
Lodge Rental	18,000	7,300	40.56%
TOTAL REVENUES	406,032	387,970	95.55%
<u>EXPENDITURES</u>			
<u>Administration</u>			
P/R-Board of Supervisors	6,000	800	13.33%
FICA Taxes	459	61	13.29%
ProfServ-Legal Services	24,000	12,000	50.00%
ProfServ-Mgmt Consulting	32,592	16,296	50.00%
Auditing Services	3,150	-	0.00%
Postage and Freight	200	61	30.50%
Insurance - General Liability	15,596	10,226	65.57%
Printing and Binding	50	6	12.00%
Legal Advertising	750	280	37.33%
Miscellaneous Services	400	60	15.00%
Misc-Assessment Collection Cost	11,841	11,080	93.57%
Misc-Contingency	50	-	0.00%
Office Supplies	25	-	0.00%
Annual District Filing Fee	175	175	100.00%
Total Administration	95,288	51,045	53.57%
<u>Field</u>			
Contr-Landscape-Amenities Area	26,336	11,744	44.59%
R&M-Trees and Trimming	3,000	-	0.00%
Misc-Contingency	1,000	240	24.00%
Total Field	30,336	11,984	39.50%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Parks and Recreation</u>			
Payroll-Other	9,750	10,667	109.41%
Payroll-Maintenance	13,746	9,039	65.76%
Payroll-Administrative	60,002	21,231	35.38%
FICA Taxes	6,388	3,132	49.03%
Workers' Compensation	4,414	2,446	55.41%
Contracts-Janitorial Services	3,042	1,560	51.28%
Contracts-Security Services	1,230	195	15.85%
Contracts-Fire Exting. Insp.	390	195	50.00%
Contract-Copier Maintenance	150	77	51.33%
Contract-Dumpster Rental	337	168	49.85%
Contracts-Pest Control	497	295	59.36%
Contracts-Fire Insp Sprinkler System	200	-	0.00%
Contracts-Archival of E-mails	1,435	807	56.24%
Contract-Website Hosting	277	278	100.36%
Communication - Teleph - Field	100	136	136.00%
Postage and Freight	75	48	64.00%
Utility - General	17,898	8,304	46.40%
Utility - Other	3,444	1,604	46.57%
Electricity - Streetlights	1,573	801	50.92%
Utility - Irrigation	3,711	2,152	57.99%
Utility - Refuse Removal	1,754	950	54.16%
R&M-General	1,000	2,931	293.10%
R&M-Electrical	200	174	87.00%
R&M-Roof	480	-	0.00%
R&M-Plumbing	100	-	0.00%
Misc-Contingency	2,000	238	11.90%
Information Technology	420	-	0.00%
Mileage Reimbursement	350	144	41.14%
Office Supplies	2,200	1,867	84.86%
Supplies-Cleaning & Paper	375	214	57.07%
Reserves-Lodge	429	-	0.00%
Total Parks and Recreation	137,967	69,653	50.49%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Swimming Pool</u>			
Payroll-Maintenance	21,993	6,203	28.20%
Payroll-Administrative	8,572	4,713	54.98%
Payroll-Pool Attendants	23,406	692	2.96%
FICA Taxes	4,129	888	21.51%
Contracts-Pest Control	50	-	0.00%
Communication - Teleph - Field	100	136	136.00%
R&M-General	400	175	43.75%
R&M-Electrical	60	-	0.00%
R&M-Pools	1,000	8,085	808.50%
Misc-Licenses & Permits	250	-	0.00%
Misc-Contingency	3,000	226	7.53%
Op Supplies - Pool Chemicals	4,000	281	7.03%
Total Swimming Pool	66,960	21,399	31.96%
<u>Fitness Center</u>			
Payroll-Maintenance	5,497	981	17.85%
Payroll-Administrative	8,572	738	8.61%
FICA Taxes	1,076	132	12.27%
Contracts-Janitorial Services	2,028	1,170	57.69%
Contracts-Fitness Equipment	1,500	756	50.40%
Contracts-Pest Control	215	148	68.84%
R&M-General	150	60	40.00%
R&M-Electrical	75	34	45.33%
R&M-Equipment	1,500	227	15.13%
Misc-Contingency	250	-	0.00%
Supplies-Cleaning & Paper	600	221	36.83%
Reserve - Equipment	4,000	4,000	100.00%
Total Fitness Center	25,463	8,467	33.25%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Park & Grounds</u>			
Payroll-Maintenance	13,746	10,454	76.05%
Payroll-Administrative	8,572	1,274	14.86%
FICA Taxes	1,707	897	52.55%
Contracts-Janitorial Services	1,690	520	30.77%
Contracts-Roof	480	300	62.50%
Contracts-Pest Control	146	148	101.37%
R&M-General	1,500	118	7.87%
R&M-Electrical	100	224	224.00%
R&M-Irrigation	500	-	0.00%
R&M-Backflow Inspection	225	-	0.00%
Misc-Contingency	1,000	17	1.70%
Supplies-Cleaning & Paper	275	68	24.73%
Reserve - Parking Lot	1,200	-	0.00%
Reserve - Pavilion	32,500	-	0.00%
Total Park & Grounds	63,641	14,020	22.03%
<u>Reserves</u>			
Reserve - CDD Amenity	-	665	0.00%
Total Reserves	-	665	0.00%
TOTAL EXPENDITURES & RESERVES	419,655	177,233	42.23%
Excess (deficiency) of revenues			
Over (under) expenditures	(13,623)	210,737	-1546.92%
<u>OTHER FINANCING SOURCES (USES)</u>			
Contribution to (Use of) Fund Balance	(13,623)	-	0.00%
TOTAL FINANCING SOURCES (USES)	(13,623)	-	0.00%
Net change in fund balance	\$ (13,623)	\$ 210,737	-1546.92%
FUND BALANCE, BEGINNING (OCT 1, 2023)	277,782	277,782	
FUND BALANCE, ENDING	\$ 264,159	\$ 488,519	

PINEY-Z

Community Development District

Supporting Schedules

March 31, 2024

**Non-Ad Valorem Special Assessments - Leon County Tax Collector
(Monthly Assessment Collection Distributions)
For the Fiscal Year Ending September 30, 2024**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount	General Fund
ASSESSMENTS LEVIED FY 2024				\$ 394,706	\$ 394,706
Allocation %				100%	100%
11/15/23	3,785.48	157.73	117.08	4,060.29	4,060.29
11/28/23	69,128.74	2,880.36	2,138.00	74,147.10	74,147.10
12/13/23	251,200.11	10,466.67	7,769.08	269,435.86	269,435.86
12/22/23	19,130.95	797.12	591.68	20,519.75	20,519.75
01/12/24	6,162.09	190.58	190.58	6,543.25	6,543.25
02/23/24	7,341.35	149.82	227.05	7,718.22	7,718.22
03/26/24	1,506.11	15.21	46.58	1,567.90	1,567.90
TOTAL	\$ 358,255	\$ 14,658	\$ 11,080	\$ 383,992	\$ 383,992
% COLLECTED				97%	97%
TOTAL OUTSTANDING				\$ 10,714	\$ 10,714

Cash and Investment Report

March 31, 2024

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Yield</u>	<u>Balance</u>
GENERAL FUND				
Operating Checking Account	Truist	Business checking	0.00%	\$49,526
Petty Cash	Petty Cash	Cash	0.00%	\$250
Public Funds Money Market Account	BankUnited	Money Market Account	5.25%	\$448,013
			Total	<u><u>\$497,789</u></u>

Bank Account Statement

Piney-Z CDD

Bank Account No. 2471
Statement No. 03-24
Statement Date 03/31/2024

GL Balance (LCY)	49,525.72	Statement Balance	50,071.30
GL Balance	49,525.72	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	50,071.30
Subtotal	49,525.72	Outstanding Checks	-545.58
Negative Adjustments	0.00		
	<hr/>	Ending Balance	49,525.72
Ending G/L Balance	49,525.72		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
11/06/2023	Payment	58405	Payment of Invoice 008415			-226.69
11/22/2023	Payment	58425	Check for Vendor 16			-139.78
03/06/2024	Payment	58474	Payment of Invoice 008577			-131.00
03/11/2024	Payment	58481	Check for Vendor V00141			-20.03
03/25/2024	Payment	58488	Check for Vendor 102			-28.08
Total Outstanding Checks						-545.58

Outstanding Deposits

Total Outstanding Deposits

PINEY-Z
Community Development District

Payment Register by Bank Account
For the Period from 2/1/2024 to 03/31/24
(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
TRUIST (BB&T) GF CHECKING - (ACCT# XXXX2471)									
Check	58456	02/01/24	Vendor	CITY OF TALLAHASSEE ACH	011624	SVC 12/1/23-1/9/24	Electricity - Streetlighting	001-543013-57201	\$134.32
Check	58456	02/01/24	Vendor	CITY OF TALLAHASSEE ACH	010224	SVC 11/28/23-12/26/23	Utility - General	001-543001-57201	\$1,278.21
Check	58456	02/01/24	Vendor	CITY OF TALLAHASSEE ACH	010224	SVC 11/28/23-12/26/23	Utility - Refuse Removal	001-543020-57201	\$161.42
Check	58457	02/01/24	Vendor	INFRAMARK (DE), LLC	108566	MGMT FEES JAN 2024	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,716.00
Check	58458	02/02/24	Vendor	VOID		***Voided Voided***			\$0.00
Check	58459	02/08/24	Vendor	1ST CHOICE PEST SERVICES	53611	QTRLY PEST CONTROL	Contract-Pest Control	001-534125-57240	\$36.25
Check	58459	02/08/24	Vendor	1ST CHOICE PEST SERVICES	53611	QTRLY PEST CONTROL	Contract-Pest Control	001-534125-57201	\$72.50
Check	58459	02/08/24	Vendor	1ST CHOICE PEST SERVICES	53611	QTRLY PEST CONTROL	Contract-Pest Control	001-534125-57214	\$36.25
Check	58460	02/08/24	Vendor	COMPLETE I.T SERVICE SOLUTIONS	12571	FEB23 CDD/HOA GOOGLE	Contracts-Archival of E-mails	001-534176-57201	\$134.55
Check	58461	02/08/24	Vendor	INFRAMARK (DE), LLC	109112	JAN 2024 POSTAGE	postage	001-541006-51301	\$13.23
Check	58462	02/08/24	Vendor	METAL BUILDING SERVICES INC	23-3762-01292024	QTRLY GUTTER/ROOF CLEANING	Contracts-Roof	001-534108-57240	\$150.00
Check	58463	02/08/24	Vendor	RICK EVANS	013124	MILEAGE JAN 2024	Misc-Mileage Reimbursement	001-549951-57201	\$33.82
Check	58464	02/13/24	Vendor	CITY OF TALLAHASSEE ACH	020124	SVC 12/27/23-1/28/24	Utility - Irrigation	001-543014-57201	\$240.67
Check	58464	02/13/24	Vendor	CITY OF TALLAHASSEE ACH	020124	SVC 12/27/23-1/28/24	Utility - General	001-543001-57201	\$1,451.25
Check	58464	02/13/24	Vendor	CITY OF TALLAHASSEE ACH	020124	SVC 12/27/23-1/28/24	Utility - Refuse Removal	001-543020-57201	\$161.42
Check	58464	02/13/24	Vendor	CITY OF TALLAHASSEE ACH	020124	SVC 12/27/23-1/28/24	Accounts Receivable - Other	001-115125-57201	\$152.47
Check	58465	02/13/24	Vendor	FLORIDA MUNICIPAL INSURANCE TR	012924-0827	FINAL W/C AUDIT 22/23	Workers' Compensation	001-524001-57201	\$331.00
Check	58466	02/13/24	Vendor	TRUIST (BB&T)	012524-2229	PURCHASES 1/4/24-1/24/24	HOME DEPOT-GOOD OFF	001-552083-57201	\$12.49
Check	58466	02/13/24	Vendor	TRUIST (BB&T)	012524-2229	PURCHASES 1/4/24-1/24/24	COMPUTER	001-551002-57201	\$1,094.82
Check	58466	02/13/24	Vendor	TRUIST (BB&T)	012524-2229	PURCHASES 1/4/24-1/24/24	GO DADDY=DOMAIN	001-534384-57201	\$99.99
Check	58466	02/13/24	Vendor	TRUIST (BB&T)	012524-2229	PURCHASES 1/4/24-1/24/24	CARBONITE BACKUP	001-551002-57201	\$95.99
Check	58466	02/13/24	Vendor	TRUIST (BB&T)	012524-2229	PURCHASES 1/4/24-1/24/24	AMAZON-REPLACEMENT CANOPY	001-549900-57205	\$225.98
Check	58466	02/13/24	Vendor	TRUIST (BB&T)	012524-2229	PURCHASES 1/4/24-1/24/24	SAM'S -CLEANING	001-552083-57240	\$14.32
Check	58466	02/13/24	Vendor	TRUIST (BB&T)	012524-2229	PURCHASES 1/4/24-1/24/24	SAM'S -CLEANING	001-552083-57214	\$14.32
Check	58466	02/13/24	Vendor	TRUIST (BB&T)	012524-2229	PURCHASES 1/4/24-1/24/24	SAM'S -CLEANING	001-552083-57201	\$14.32
Check	58466	02/13/24	Vendor	TRUIST (BB&T)	012524-2229	PURCHASES 1/4/24-1/24/24	HOME DEPOT-SCREWS	001-546001-57201	\$12.50
Check	58467	02/22/24	Vendor	ALLWAYS IMPROVING LLC	31464	PREVENTATIVE MAINT JAN 2024	Contracts-Fitness Equipment	001-534071-57214	\$125.00
Check	58468	02/22/24	Vendor	CAPITAL SECURITY AND	20191824	SVC CALL- INSTALL ACCESS CONTROL APP	R&M-General	001-546001-57205	\$125.00
Check	58468	02/22/24	Vendor	CAPITAL SECURITY AND	20191812	SVC CALL TROUBLESHOOT COMPUTER	R&M-General	001-546001-57201	\$325.00
Check	58469	02/22/24	Vendor	CITY OF TALLAHASSEE ACH	021424	SVC 1/10/24-2/9/24	Electricity - Streetlighting	001-543013-57201	\$134.32
Check	58470	02/22/24	Vendor	INFRAMARK (DE), LLC	110016	MGMT FEES FEB 2024	postage	001-531027-51201	\$2,716.00
Check	58471	02/22/24	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-156483	JAN24 PROFESSIONAL SVCS	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	58472	02/22/24	Vendor	OFFICE BUSINESS SYSTEMS INC	IN16260	CONTRACT USAGE 12/30/23-1/29/24	Contract-Copier Maintenance	001-534097-57201	\$7.73
Check	58473	02/27/24	Vendor	MARPAN SUPPLY CO., INC.	1751744	MTHLY RENTAL 3/1/24	Contract-Dumpster Rental	001-534098-57201	\$28.08
Check	58474	03/06/24	Vendor	ALLWAYS IMPROVING LLC	31702	FEB 2024 MAINTENANCE/PARTS	Contracts-Fitness Equipment	001-534071-57214	\$131.00
Check	58475	03/06/24	Vendor	COMPLETE I.T SERVICE SOLUTIONS	12761	MAR24 CDD/HOA GOOGLE	Contracts-Archival of E-mails	001-534176-57201	\$134.55
Check	58476	03/06/24	Vendor	INFRAMARK (DE), LLC	110801	POSTAGE FEB 2024	postage	001-541006-51301	\$11.38
Check	58476	03/06/24	Vendor	INFRAMARK (DE), LLC	111423	MGMT FEES MARCH 2024	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$2,716.00

**PINEY-Z
Community Development District**

Payment Register by Bank Account
For the Period from 2/1/2024 to 03/31/24
(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
Check	58477	03/06/24	Vendor	MARPAN SUPPLY CO., INC.	1748519	RENTAL AGREEMENT 2/1/24	Contract-Dumpster Rental	001-534098-57201	\$28.08
Check	58478	03/06/24	Vendor	OFFICE BUSINESS SYSTEMS INC	IN16734	CONTRACT 1/30/24-2/28/24	Contract-Copier Maintenance	001-534097-57201	\$17.31
Check	58479	03/06/24	Vendor	RAINBOW OUTDOOR SERVICES	9486	JAN 2024 LAWN MAINT	Contr-Landscape-Amenities Area	001-534053-53901	\$1,378.00
Check	58479	03/06/24	Vendor	RAINBOW OUTDOOR SERVICES	9524	FEB 2024 LAWN MAINT	Contr-Landscape-Amenities Area	001-534053-53901	\$1,722.50
Check	58480	03/06/24	Vendor	SUPERIOR AF CLEANING LLC	FEB24	FEB24 ROUTINE CLEANING	Contracts-Janitorial Services	001-534026-57201	\$260.00
Check	58480	03/06/24	Vendor	SUPERIOR AF CLEANING LLC	FEB24	FEB24 ROUTINE CLEANING	Contracts-Janitorial Services	001-534026-57214	\$208.00
Check	58480	03/06/24	Vendor	SUPERIOR AF CLEANING LLC	FEB24	FEB24 ROUTINE CLEANING	Contracts-Janitorial Services	001-534026-57240	\$52.00
Check	58481	03/11/24	Vendor	RICK EVANS	022924	MILEAGE FEB 2024	Misc-Mileage Reimbursement	001-549951-57201	\$20.03
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	HOME DEPOT- BONA	001-552083-57201	\$19.97
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	HOME DEPOT-MAGIC ERASER	001-552009-57205	\$27.96
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	HOME DEPOT-100W LED FIXTURE	001-546020-57240	\$89.97
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	SAMS CLUB- TOWELS	001-552083-57201	\$6.66
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	SAMS CLUB-TOWELS	001-552083-57214	\$6.66
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	SAMS CLUB- TOWELS	001-552083-57240	\$6.66
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	SAMS CLUB- WIPES	001-552083-57201	\$10.98
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	SAMS CLUB- WIPES	001-552083-57214	\$10.98
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	SAMS CLUB- TRASH BAGS	001-552083-57201	\$5.66
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	SAMS CLUB- TRASH BAGS	001-552083-57214	\$5.66
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	SAMS CLUB- TRASH BAGS	001-552083-57240	\$5.66
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	HOME DEPOT-BONA	001-552083-57201	\$16.97
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	HOME DEPOT-LEAF SKIMMER	001-552009-57205	\$29.98
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	HOME DEPOT-LEAF RAKE	001-552009-57205	\$29.98
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	HOME DEPOT-SHOCK PACKS	001-552009-57205	\$69.98
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	PINCH A PENNY-TAYLOR TEST KIT	001-552009-57205	\$122.99
Check	58482	03/11/24	Vendor	TRUIST (BB&T)	022524-2229	PURCHASES 1/25/23-2/25/24	INTEREST/FEES	115125	\$27.56
Check	58483	03/13/24	Vendor	CITY OF TALLAHASSEE ACH	030124	SVC 1/29/24-2/25/24	Utility - General	001-543001-57201	\$1,353.94
Check	58483	03/13/24	Vendor	CITY OF TALLAHASSEE ACH	030124	SVC 1/29/24-2/25/24	Utility - Refuse Removal	001-543020-57201	\$161.42
Check	58483	03/13/24	Vendor	CITY OF TALLAHASSEE ACH	010224-1710	SVC 11/28/23-12/26/23	Utility - Irrigation	001-543014-57201	\$254.40
Check	58483	03/13/24	Vendor	CITY OF TALLAHASSEE ACH	030124-1710	SVC 1/29/24-2/25/25	Utility - Irrigation	001-543014-57201	\$141.37
Check	58483	03/13/24	Vendor	CITY OF TALLAHASSEE ACH	030124-1710	SVC 1/29/24-2/25/25	LATE FEES	001-115125-57201	\$51.40
Check	58484	03/13/24	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-156962	FEB24 PROFESSIONAL SVC	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	58484	03/13/24	Vendor	LEWIS, LONGMAN, & WALKER, P.A.	MCL-156259	DEC23 PROFESSIONAL SVC	ProfServ-Legal Services	001-531023-51401	\$2,000.00
Check	58485	03/13/24	Vendor	SUPERIOR AF CLEANING LLC	JAN24	JAN24 ROUTINE WEEKLY CLEANING	Contracts-Janitorial Services	001-534026-57201	\$260.00
Check	58485	03/13/24	Vendor	SUPERIOR AF CLEANING LLC	JAN24	JAN24 ROUTINE WEEKLY CLEANING	Contracts-Janitorial Services	001-534026-57214	\$208.00
Check	58485	03/13/24	Vendor	SUPERIOR AF CLEANING LLC	JAN24	JAN24 ROUTINE WEEKLY CLEANING	Contracts-Janitorial Services	001-534026-57240	\$52.00
Check	58486	03/20/24	Vendor	1ST CHOICE PEST SERVICES	031424	RENEWAL FEE	Contract-Pest Control	001-534125-57240	\$75.00
Check	58486	03/20/24	Vendor	1ST CHOICE PEST SERVICES	031424	RENEWAL FEE	Contract-Pest Control	001-534125-57201	\$150.00
Check	58486	03/20/24	Vendor	1ST CHOICE PEST SERVICES	031424	RENEWAL FEE	Contract-Pest Control	001-534125-57214	\$75.00
Check	58487	03/20/24	Vendor	CITY OF TALLAHASSEE ACH	031424	SVC 2/10/24-3/9/24	Electricity - Streetlighting	001-543013-57201	\$132.76
Check	58488	03/25/24	Vendor	MARPAN SUPPLY CO., INC.	1754791	MTHLY RENTAL 4/1/24	Contract-Dumpster Rental	001-534098-57201	\$28.08

PINEY-Z
Community Development District

Payment Register by Bank Account
For the Period from 2/1/2024 to 03/31/24
(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH	DD001176	02/14/24	Employee	JANET T. NORTON	PAYROLL	February 14, 2024 Payroll Posting			\$374.02
ACH	DD001177	02/14/24	Employee	MELINDA J. PARKER	PAYROLL	February 14, 2024 Payroll Posting			\$2,454.75
ACH	DD001178	02/14/24	Employee	RICKY S EVANS	PAYROLL	February 14, 2024 Payroll Posting			\$1,803.78
ACH	DD001179	02/28/24	Employee	JANET T. NORTON	PAYROLL	February 28, 2024 Payroll Posting			\$374.02
ACH	DD001180	02/28/24	Employee	MELINDA J. PARKER	PAYROLL	February 28, 2024 Payroll Posting			\$454.33
ACH	DD001181	02/28/24	Employee	RICKY S EVANS	PAYROLL	February 28, 2024 Payroll Posting			\$1,821.98
ACH	DD001182	02/20/24	Vendor	COMCAST -ACH	021124-3478 ACH	SVC 2/25/24-3/24/24	Utility - Other	001-543004-57201	\$270.96
ACH	DD001183	03/05/24	Employee	DELORES A. PINCUS	PAYROLL	March 05, 2024 Payroll Posting			\$184.70
ACH	DD001184	03/05/24	Employee	ARTHUR R. KIRBY	PAYROLL	March 05, 2024 Payroll Posting			\$184.70
ACH	DD001185	03/13/24	Employee	JANET T. NORTON	PAYROLL	March 13, 2024 Payroll Posting			\$374.02
ACH	DD001186	03/13/24	Employee	RICKY S EVANS	PAYROLL	March 13, 2024 Payroll Posting			\$1,809.85
ACH	DD001187	03/19/24	Vendor	COMCAST -ACH	031124 ACH	SVC 3/25/24-4/24/24	Utility - Other	001-543004-57201	\$270.96
ACH	DD001188	03/27/24	Employee	JANET T. NORTON	PAYROLL	March 27, 2024 Payroll Posting			\$374.02
ACH	DD001189	03/27/24	Employee	MELINDA J. PARKER	PAYROLL	March 27, 2024 Payroll Posting			\$1,251.57
ACH	DD001190	03/27/24	Employee	RICKY S EVANS	PAYROLL	March 27, 2024 Payroll Posting			\$1,797.72
Account Total									\$42,067.10

BANKUNITED MMA - (ACCT# XXXXX7240)

Check	10003	02/22/24	Vendor	PINEY Z CDD	021424-XFR	XFER FROM BU MMA TO TRUIST	Cash with Fiscal Agent	103000	\$30,000.00
Check	10004	03/19/24	Vendor	PINEY Z CDD	031424-XFER	XFER BU MMA TO TRUIST CKG	Cash with Fiscal Agent	103000	\$35,000.00
Account Total									\$65,000.00

Total Amount Paid	\$107,067.10
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Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund - 001	93,807.64
Total	93,807.64

Seventh Order of Business

7A

PINEY-Z
Community Development District

Annual Operating Budget

Fiscal Year 2025

Preliminary Budget

(Printed 3/11/2024 4pm)

Prepared by:



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Piney-Z
Community Development District

Operating Budget
Fiscal Year 2025

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-)	ANNUAL
	FY 2022	FY 2023	BUDGET FY 2024	THRU 1/31/2024	February- 9/31/2024	PROJECTED FY 2024		Budget
REVENUES								
Interest - Investments	\$ 714	\$ 7,126	\$ 2,000	\$ 1,038	\$ 962	\$ 2,000	0%	\$ 2,000
Interest - Tax Collector	38	745	1,500	-	-	-	-100%	1,500
Special Assmnts- Tax Collector	394,706	394,706	394,706	374,706	20,000	394,706	0%	394,706
Special Assmnts- Discounts	(14,716)	(14,810)	(15,788)	(14,492)	-	(14,492)	-8%	(15,788)
Other Miscellaneous Revenues	1,269	1,254	100	425	847	1,272	1172%	100
Access Cards	6,741	4,821	3,514	72	143	215	-94%	3,514
Pavilion Rental	1,545	2,120	2,000	705	1,404	2,109	5%	2,000
Insurance Reimbursements	32,263	5,947	-	-	-	-	0%	-
Lodge Rental	13,577	17,140	18,000	3,925	14,075	18,000	0%	18,000
TOTAL REVENUES	436,137	419,049	406,032	366,379	37,431	403,810		406,032

EXPENDITURES

Administrative

P/R-Board of Supervisors	2,800	2,600	6,000	400	5,600	6,000	0%	6,000
FICA Taxes	214	199	459	31	428	459	0%	459
ProfServ-Legal Services	24,000	24,000	24,000	8,000	16,000	24,000	0%	24,000
ProfServ-Mgmt Consulting	31,338	31,338	32,592	10,864	21,728	32,592	0%	33,896
Auditing Services	3,150	3,150	3,150	-	3,150	3,150	0%	3,150
Postage and Freight	192	207	200	49	151	200	0%	200
Insurance - General Liability	12,381	14,178	15,596	10,226	5,370	15,596	0%	15,596
Printing and Binding	1	17	50	6	44	50	0%	50
Legal Advertising	647	561	750	280	470	750	0%	750
Miscellaneous Services	409	430	400	60	340	400	0%	400
Misc-Assessment Collection Cost	11,400	11,397	11,841	10,806	1,035	11,841	0%	11,841
Misc-Contingency	49	-	50	-	50	50	0%	50

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-)	ANNUAL
	FY 2022	FY 2023	BUDGET	THRU	February-	PROJECTED		BUDGET
			FY 2024	1/31/2024	9/31/2024	FY 2024	Budget	FY 2025
Office Supplies	-	-	25	-	25	25	0%	25
Annual District Filing Fee	175	175	175	175	-	175	0%	175
Total Administrative	86,756	88,252	95,288	40,897	54,391	95,288		96,592
Field								
Contr-Landscape-Amenities Area	24,844	24,687	26,336	5,857	20,479	26,336	0%	26,336
R&M-Trees and Trimming	3,200	4,600	3,000	-	3,000	3,000	0%	3,000
Misc-Contingency	371	-	1,000	240	760	1,000	0%	1,000
Total Field	28,415	29,287	30,336	6,097	24,239	30,336		30,336
Parks and Recreation								
Payroll-Other	7,062	10,263	9,750	3,443	6,307	9,750	0%	9,750
Payroll-Maintenance	16,743	15,185	13,746	6,018	7,728	13,746	0%	13,746
Payroll-Administrative	62,395	65,132	60,002	21,231	38,771	60,002	0%	60,002
FICA Taxes	6,517	6,929	6,388	2,348	4,040	6,388	0%	6,388
Workers' Compensation	3,839	4,013	4,414	2,446	1,968	4,414	0%	4,414
Contracts-Janitorial Services	2,460	2,977	3,042	1,040	2,002	3,042	0%	3,042
Contracts-Security Services	780	780	1,230	195	1,035	1,230	0%	1,230
Contracts-Fire Exting. Insp.	325	390	390	195	195	390	0%	390
Contract-Copier Maintenance	133	121	150	28	122	150	0%	150
Contract-Dumpster Rental	314	338	337	112	225	337	0%	337
Contracts-Pest Control	499	985	497	145	352	497	0%	497
Contracts-Fire Insp Sprinkler System	200	200	200	-	200	200	0%	200
Contracts-Archival of E-mails	-	1,615	1,435	538	897	1,435	0%	1,435
Contract-Website Hosting	330	348	277	278	-	278	0%	277
Communication - Teleph - Field	38	70	100	-	100	100	0%	100
Postage and Freight	73	100	75	48	27	75	0%	75
Utility - General	16,111	16,088	17,898	5,550	12,348	17,898	0%	17,898
Utility - Other	2,993	3,130	3,444	1,062	2,382	3,444	0%	3,444

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-)	ANNUAL
	FY 2022	FY 2023	BUDGET FY 2024	THRU 1/31/2024	February- 9/31/2024	PROJECTED FY 2024		Budget
Electricity - Streetlights	1,416	1,555	1,573	534	1,039	1,573	0%	1,573
Utility - Irrigation	3,341	3,524	3,711	1,262	2,449	3,711	0%	3,711
Utility - Refuse Removal	1,579	1,710	1,754	646	1,108	1,754	0%	1,754
R&M-General	6,335	16,696	1,000	2,177	-	2,177	118%	1,000
R&M-Electrical	104	49	200	174	26	200	0%	200
R&M-Roof	-	-	480	-	480	480	0%	480
R&M-Fire Equipment	195	-	-	-	-	-	0%	-
R&M-Plumbing	42	64	100	-	100	100	0%	100
Misc-Contingency	44,605	8,173	2,000	238	1,762	2,000	0%	2,000
Information Technology	420	-	420	-	420	420	0%	420
Mileage Reimbursement	342	384	350	111	239	350	0%	350
Office Supplies	2,810	1,931	2,200	1,867	333	2,200	0%	2,200
Supplies-Cleaning & Paper	362	357	375	66	309	375	0%	375
Reserves-Lodge	-	-	429	-	-	-	-100%	429
Total Parks and Recreation	182,363	163,107	137,967	51,752	86,964	138,716		137,967
Swimming Pool								
Payroll-Maintenance	15,177	16,590	21,993	4,451	17,542	21,993	0%	21,993
Payroll-Administrative	8,407	9,848	8,572	4,713	3,859	8,572	0%	8,572
Payroll-Pool Attendants	19,980	21,357	23,406	692	22,714	23,406	0%	23,406
FICA Taxes	3,207	3,656	4,129	754	3,375	4,129	0%	4,129
Contracts-Pest Control	-	-	50	-	50	50	0%	50
Communication - Teleph - Field	791	134	100	-	100	100	0%	100
R&M-General	552	15,586	400	-	400	400	0%	400
R&M-Electrical	47	85	60	85	-	85	42%	60
R&M-Pools	744	26,437	1,000	26,135	-	26,135	2514%	1,000
Misc-Licenses & Permits	250	250	250	-	250	250	0%	250
Misc-Contingency	9,120	6,657	3,000	5,963	-	5,963	99%	3,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-)	ANNUAL
	FY 2022	FY 2023	BUDGET	THRU	February-	PROJECTED		BUDGET
			FY 2024	1/31/2024	9/31/2024	FY 2024	Budget	FY 2025
Op Supplies - Pool Chemicals	5,899	6,506	4,000	3,680	320	4,000	0%	4,000
Reserve - Pool	41,773	399	-	-	-	-	0%	-
Total Swimming Pool	105,947	107,505	66,960	46,473	48,610	95,083		66,960
Fitness Center								
Payroll-Maintenance	826	1,902	5,497	595	4,902	5,497	0%	5,497
Payroll-Administrative	2,147	1,969	8,572	738	7,834	8,572	0%	8,572
FICA Taxes	224	296	1,076	102	974	1,076	0%	1,076
Contracts-Janitorial Services	2,316	2,106	2,028	754	1,274	2,028	0%	2,028
Contracts-Fitness Equipment	1,300	1,500	1,500	500	1,000	1,500	0%	1,500
Contracts-Pest Control	214	377	215	73	142	215	0%	215
R&M-General	154	198	150	11	139	150	0%	150
R&M-Electrical	-	45	75	34	41	75	0%	75
R&M-Equipment	1,616	278	1,500	227	1,273	1,500	0%	1,500
Misc-Contingency	-	5	250	-	250	250	0%	250
Supplies-Cleaning & Paper	717	474	600	166	434	600	0%	600
Reserve - Equipment	11,400	-	4,000	4,000	-	4,000	0%	4,000
Total Fitness Center	20,914	9,150	25,463	7,200	18,263	25,463		25,463
Park & Grounds								
Payroll-Maintenance	16,219	18,720	13,746	7,131	6,615	13,746	0%	13,746
Payroll-Administrative	2,147	1,969	8,572	1,274	7,298	8,572	0%	8,572
FICA Taxes	1,611	1,583	1,707	643	1,064	1,707	0%	1,707
Contracts-Janitorial Services	1,254	1,547	1,690	416	1,274	1,690	0%	1,690
Contracts-Roof	-	-	480	300	180	480	0%	480
Contracts-Pest Control	145	145	146	73	73	146	0%	146
R&M-General	1,532	22,380	1,500	97	1,403	1,500	0%	1,500
R&M-Electrical	18	29	100	134	-	134	34%	100
R&M-Irrigation	-	950	500	-	500	500	0%	500

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2025 Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	% +/-)	ANNUAL
	FY 2022	FY 2023	BUDGET	THRU	February-	PROJECTED		BUDGET
			FY 2024	1/31/2024	9/31/2024	FY 2024	Budget	FY 2025
R&M-Backflow Inspection	225	280	225	-	225	225	0%	225
Misc-Contingency	892	1,212	1,000	17	983	1,000	0%	1,000
Supplies-Cleaning & Paper	249	208	275	48	227	275	0%	275
Reserves - Irrigation System	-	640	-	-	-	-	0%	-
Reserve-Mulch	-	4,280	-	-	-	-	0%	-
Reserve - Parking Lot	-	-	1,200	-	-	-	-100%	1,200
Reserve - Pavilion	-	-	32,500	-	-	-	-100%	32,500
Total Park & Grounds	24,292	53,943	63,641	10,133	19,842	29,975		63,641
Reserves								
Reserve - CDD Amenity	-	-	-	665	-	665	0%	-
Total Reserves	-	-	-	665	-	665		-
TOTAL EXPENDITURES & RESERVES	448,687	451,244	419,655	163,217	252,309	415,526		420,959
Excess (deficiency) of revenues								
Over (under) expenditures	(12,550)	(32,195)	(13,623)	203,162	(214,878)	(11,716)		(14,927)
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	-	-	(13,623)	-	-	-		(14,927)
TOTAL OTHER SOURCES (USES)	-	-	(13,623)	-	-	-		(14,927)
Net change in fund balance	(12,550)	(32,195)	(13,623)	203,162	(214,878)	(11,716)		(14,927)
FUND BALANCE, BEGINNING	322,520	309,974	277,782	277,782	-	277,782		266,066
FUND BALANCE, ENDING	\$ 309,970	\$ 277,779	\$ 264,159	\$ 480,944	\$ (214,878)	\$ 266,066		\$ 251,139

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2025

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 and fines for property damage.

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 2025

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.

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.

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.

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2025

Expenditures – Administrative (continued)

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.

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.

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2025

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.

FICA Taxes (521001-57201)

Payroll tax for staff above.

Workers' Compensation (524001-57201)

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

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.

PINEY-Z

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2025

Expenditures – Parks and Recreation - General (continued)**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 – Archival of Emails (534176-57201)

Cost to archive emails.

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.

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.

PINEY-Z

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2025

Expenditures – Parks and Recreation - General (continued)**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.

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 sand and seal of wood flooring, lodge roof replacement, painting of the lodge exterior, etc.

PINEY-Z

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2025

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.

FICA Taxes (521001-57205)

Payroll tax for above.

Contracts – Pest Control (534125-57205)

Pest and termite services for the exterior of the chemical shed.

Communication - Telephone-Field (541005-57205)

TracFone for attendant station; dedicated 911 phone.

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).

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2025

Expenditures – Swimming Pool (continued)

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.

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.

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.

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2025

Expenditures – Fitness Center (Continued)

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.

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.

PINEY-Z

Community Development District

General Fund

Budget Narrative

Fiscal Year 2025

Expenditures – Parks & Grounds (continued)

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.

Miscellaneous - Contingency (549900-57240)

Unanticipated operating expenses.

Supplies - Cleaning and Paper (552083-57240)

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

Reserves - Parking Lots (568117-57240)

For re-sealing of all asphalt lots.

Reserves – Pavilion (568119-57240)

For resurfacing of pavilion deck & re-finish structural steel.

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2025	\$ 266,066
Net Change in Fund Balance - Fiscal Year 2025	(14,927)
Reserves - Fiscal Year 2025 Additions	38,129
Total Funds Available (Estimated) - 9/30/2025	289,268

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital		105,240 ⁽¹⁾
Contribution CDD Amenity prior years	27,223	
Contribution CDD Amenity FY 2025	-	<u>27,223</u>
Reserve - Lodge prior years	16,721	
Reserve - Lodge FY 2025	429	<u>17,150</u>
Reserve - Park prior years	51,559	
Reserve - Park FY 2025	33,700	<u>85,259</u>
Reserve - Fitness Equipment prior years	1,668	
Reserve - Fitness Equipment FY 2025	4,000	<u>5,668</u>
Reserve - Pool Acid Wash prior years	2,100	
Reserve - Pool Acid Wash FY 2025	-	<u>2,100</u>
Reserve - Pool Equipment prior years	1,345	
Reserve - Pool Equipment FY 2025	-	<u>1,345</u>
Reserve - Pool Fence & Deck prior years	20,000	
Reserve - Pool Fence & Deck FY 2025	-	<u>20,000</u>

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Reserve - Pool Filters & Pumps prior years	3,064		
Reserve - Pool Filters & Pumps FY 2025	-	<u>3,064</u>	
Reserve - Pool Shell prior years	30,000		
Reserve - Pool Shell FY 2025	-	<u>30,000</u>	
			191,809
		Subtotal	<u>297,049</u>

Total Allocation of Available Funds	297,049
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Total Unassigned (undesignated) Cash	\$ <u>(7,781)</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Piney-Z

Community Development District

Supporting Budget Schedules

Fiscal Year 2025

**Comparison of Non-Ad Valorem Assessment Rates
Fiscal Year 2025 vs. Fiscal Year 2024**

ASSESSMENTS PER UNIT					
Lot Size	# OF Units	Operations and Maintenance			
		FY 2025	FY 2024	Dollar Change	Percent Change
36	28	\$523	\$523	(\$0)	0.00%
40	104	\$523	\$523	(\$0)	0.00%
50	291	\$523	\$523	(\$0)	0.00%
60	62	\$523	\$523	(\$0)	0.00%
75	183	\$523	\$523	(\$0)	0.00%
90	67	\$523	\$523	(\$0)	0.00%
65	8	\$523	\$523	(\$0)	0.00%
50 gar	12	\$523	\$523	(\$0)	0.00%
	755				

ASSESSMENT INCREASE ANALYSIS

Product	Assessment Increase \$		
	Per Product	Per Unit O&M % Increase	Per Unit O&M \$ Increase
All Units	\$0	0%	\$0

Total \$0 *Collection costs included*

ASSESSMENT TREND ANALYSIS - GENERAL FUND

	FY2025	FY2024	FY2023	FY2022	FY2021
	\$523	\$523	\$523	\$523	\$523