

Amelia Walk
Community Development District

June 18, 2019

Amelia Walk

Community Development District

475 West Town Place, Suite 114 St. Augustine, FL 32092

Phone: (904) 940-5850 * Fax: (904) 940-5899

June 11, 2019

Board of Supervisors
Amelia Walk Community
Development District

The regular meeting of the Board of Supervisors of the Amelia Walk Community Development District is scheduled for Tuesday, June 18, 2019 at 2:00 p.m. at the offices of Compass Group, Inc., 961687 Gateway Boulevard, Suite 201K, Amelia Island, Florida. Following is the advance agenda for this meeting:

- I. Roll Call
- II. Audience Comments
- III. Organizational Matters
 - A. Consideration of Appointing a Supervisor to Fill Seat 4 (2022)
 - B. Oath of Office for Newly Appointed Supervisor
 - C. Consideration of Resolution 2019-12, Designating Officers
- IV. Approval of the Minutes of the May 21, 2019
- V. Consideration of Proposal for the Purchase and Installation of Wayfinding Signs
- VI. Consideration of Agreement with Crown Pools, Inc. for Pool Maintenance Services
- VII. Acceptance of the Fiscal Year 2018 Audit
- VIII. Ratification of Change Order from Marand Builders
- IX. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - D. Community Manager - Report
- X. Supervisors' Request and Audience Comments
- XI. Financial Reports
 - A. Balance Sheet & Income Statement
 - B. Assessment Receipts Schedule
 - C. Approval of Check Registers
- XII. Next Meeting Scheduled for July 16, 2019 at 2:00 p.m. at the offices of Compass Group
- XIII. Adjournment

The third order of business is organizational matters. The board can consider appointing a new officer to fill vacant seat number four. Copies of resumes received are enclosed under tab A. The board can then consider restructuring the slate of officers with resolution 2019-12, which is enclosed for your review and approval.

Enclosed under the fourth order of business is a copy of the minutes of the May 21, 2019 meeting for your review and approval.

The fifth order of business is consideration of proposal for the purchase and installation of wayfinding signs. A copy of the proposal is enclosed for your review and approval.

The sixth order of business is consideration of agreement with Crown Pools, Inc. for pool maintenance services. A copy of the proposal is enclosed. A formal agreement is being drafted by district counsel and will be provided under separate cover. A copy of the current pool maintenance agreement is enclosed for comparison.

The seventh order of business is acceptance of the fiscal year 2018 audit. A copy of the audit report is enclosed for your review.

The eighth order of business is ratification of change order from Marand Builders. A copy of the change order is enclosed for your review.

Copies of the balance sheet and income statement, assessment receipt schedule and check register are enclosed for your review and approval.

The balance of the agenda is routine in nature. Staff will present their reports and any additional support material will be presented and discussed at the meeting. If you have any questions, please contact me.

Sincerely,

Daniel Laughlin

Daniel Laughlin
District Manager

AGENDA

Amelia Walk

Community Development District

Agenda

Tuesday
June 18, 2019
2:00 p.m.

Compass Group, Inc.
961687 Gateway Blvd., Suite 201K
Amelia Island, FL 32034
Call In # 1-800-264-8432 Code 895984
www.ameliawalkcdd.com

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 - A. Balance Sheet & Income Statement
 - B. Assessment Receipts Schedule

C. Approval of Check Registers

XII. Next Meeting Scheduled for July 16, 2019 at 2:00 p.m. at the offices of Compass Group

XIII. Adjournment

THIRD ORDER OF BUSINESS

A.

Benjamin Franklin Mathews

Certified Public Accountant-CFO-Auditor-Adjunct Professor
Fernandina Beach, Florida
benjaminmathews@gmail.com
904-326-9654

Authorized to work in the US for any employer

Work Experience

CPA CONSULTANT-AUDITOR-TAX PREP

GEORGE R HENTSCHEL, CPA, PA - Jacksonville
Beach, FL 2006 to Present

ADJUNCT PROFESSOR, ACCOUNTING

UNIVERSITY OF PHOENIX-On Line - Phoenix, AZ
May 2006 to September 2011

Teach online auditing course to graduate students.

University of Maryland-University College
2016-Present

Teach online courses to undergraduate students

AUDITOR

TEXAS ALCOHOLIC BEVERAGE COMMISSION
September 2005 to June 2006

Perform audits and inspections of restaurants and bars. Conduct training sessions for new license holders.

ADJUNCT PROFESSOR, ACCOUNTING

BROOKHAVEN COLLEGE, DCCCD
July 2003 to September 2005

Teach financial and managerial accounting - part-time.

CONTROLLER

STEELMAN HOMES
January 2004 to June 2005

Oversee all accounting and financial functions, including financial reporting, payroll taxes; manage banking relationships; oversee budgeting process; manages cash flow; evaluate internal controls for major Texas home builder.

REVENUE AGENT

INTERNAL REVENUE SERVICE
September 2002 to July 2003

Conduct audits of federal income tax returns.

CONTROLLER

DEVELOPMENT CONSULTANTS, INC

February 2002 to September 2002

Manage accounting department of 10 people. Responsible for all accounting and financial functions.
Produce monthly financial statements for 70 properties in South Florida.

ADJUNCT PROFESSOR, ACCOUNTING

UNIVERSITY OF MIAMI - Miami, FL
January 1998 to August 2002

Teach financial and managerial accounting - part-time.

DIRECTOR OF FINANCE

ARTHUR MURRAY INTERNATIONAL, INC
January 1998 to February 2002

Franchisor of over 200 dance studios. Responsible for all accounting functions including taxes, financial statements and payroll.

CONTROLLER (CFO)

CALLENBERG ENGINEERING, INC
November 1994 to January 1998

Engineering firm providing services and equipment to the marine industry. Responsible for all accounting functions including taxes, billing, accounts receivable, inventory, financial statements, payroll and personnel matters. All performed on PC network using specialized accounting software and Windows 5.0. Use of Excel. Hands-on computer experience.

TEACHING EXPERIENCE

DeVry University
Adjunct Professor
Jones College

Education

Master of Accounting-1997

Nova Southeastern University - Fort Lauderdale, FL

Graduate Certificate in Accounting-1995

Florida International University - Miami, FL

B.S. in Accounting

University of Bridgeport - Bridgeport, CT

A.A.S. in Accounting

Westchester Community College - Valhalla, NY

Accounting Licenses

Certified Public Accountant (CPA)

Expires: December 2019
State: FL

Military Service

Branch: US ARMY

Service Country: United States and Panama Canal Zone

Rank: SP4

July 1959 to July 1965

VIETNAM ERA VETERAN

Certifications

CPA

January 1990 to December 2019

CPA FLORIDA, CPA Texas, CPA Maryland

Groups

Finance Officer

Member of the American Legion Post 54, Amelia Island, Florida

Member of Toastmasters International, Jacksonville, Florida

Additional Information

Certified Public Accountant-Florida-Active

JOHN D MURPHY JR

85200 Champlain Drive, Fernandina Beach, Florida 32034 · 860-883-9936

johndailymurphyjr@gmail.com

Amelia Walk Community Development District, Board Member Consideration

HOME OWNER'S ASSOCIATION EXPERIENCE

JULY 1980 – MAY 2018

FARMINGTON WOODS, AVON, CONNECTICUT

Farmington Woods is gated condominium community encompassing over 1087 units. The community is governed by a Master Association Board and has a separate Tax District. The annual budget for the Master Association and Tax District is in the millions of dollars.

For many years my mother sold real estate in the community. While living in the community I was a member of several committees as well as active in the budgeting process.

PROFESSIONAL WORK EXPERIENCE

AUGUST 1, 2011 – APRIL 13, 2018

SENIOR SECURITY SPECIALIST, ESPN, BRISTOL, CONNECTICUT

Lead security officer working within the ESPN Global security command post. Responsible for successful outcomes concerning life safety and facility management at the ESPN Bristol, Connecticut campus. Responsible for responding to requests for service for ESPN employees and guests throughout the world. Coordination of security concerns for various "talent" while on the ESPN campus.

Management and monitoring of multiple technologies including: access control, video monitoring, fire alarm, and perimeter monitoring systems using advanced analytic control software. Coordinating activities with Human Resources concerning new hires "Rookie Camp"

JULY 1984 – DECEMBER 2010

DEPUTY POLICE CHIEF, TOWN OF EAST HARTFORD, CONNECTICUT


Duties included overall responsibilities associated with the Management Services Bureau and Criminal Investigations Bureau. Executive level decision-making for all aspects of the police department, other than those exclusively under the control of the Chief of Police.

Extensive management and operational experience planning, budgeting, and successfully implementing various technologies including personal computers, mobile data communications systems, Wide Area Networks. Management of over \$18,000,000 Operating & Capital budgets.

EDUCATION

MAY 1982

BACHELOR OF SCIENCE, UNIVERSITY OF TAMPA, TAMPA, FLORIDA

From: Robert Parra rparra.ees@gmail.com 
Subject: Fwd: Amelia Walk Open CDD Board Member Seat
Date: June 10, 2019 at 9:33 AM
To: Courtney Hogge chogge@gmsnf.com



Dear Courtney,

I would like to be considered for the Board Seat.

We purchased our house about one year ago and reside at 85215 Majestic Walk Blvd. I am semi-retired but continue to take on international consultancies from time to time with foreign governments. I have a strong background in finance, energy and several types of infrastructure. On most of my assignments overseas, I have reported directly to, and was paid by, US Agency for International Development, US Treasury, US State Dept and US Millennium Challenge Corporation as well as international agencies such as the World Bank, Asian Development Bank and other similar institutions.

I am enclosing my resume for your perusal.

I would be pleased to provide any other information you need.

Sincerely,

Robert "Bob" Parra

----- Forwarded message -----

From: Martha Parra <mme1031@gmail.com>
Date: Thu, Jun 6, 2019 at 11:47 AM
Subject: Fwd: Amelia Walk Open CDD Board Member Seat
To: Robert Parra <rparra.ees@gmail.com>

----- Forwarded message -----

From: Amelia Walk CDD <Ameliawalk@evergreen-lm.com>
Date: Wed, Jun 5, 2019 at 1:54 PM
Subject: Amelia Walk Open CDD Board Member Seat
To: <mme1031@gmail.com>

[View this email in your browser](#)



85192 MAJESTIC WALK CIRCLE | FERNANDINA BEACH, FL 32034 | 877-221-6919

The Amelia Walk CDD has one open seat on the board of directors. The seat is

ROBERT J. PARRA
SENIOR ENERGY CONSULTANT AND FINANCIAL TRANSACTION
ADVISOR

85215 Majestic Walk Blvd
Fernandina Beach, FL 32034
Tel 904 468 2324
Email: rparra.ees@gmail.com

Profile:

Mr. Parra has over 40-years' experience in finance and power sector consulting with special focus on transactional advisories in Latin America, Africa, Europe, Asia and Austral Asia. A long experience and a deep appreciation for the many cultures he has worked in has enabled Mr. Parra to be effective on these and similar engagements – especially those requiring “buy-in” at the policy or transactional levels, where interests of stakeholders and private parties are not always aligned.

His transactional and consulting engagements cut across many of today's topical issues especially those which improve the provision of infrastructure services, e.g.:

- **Policy Reform enabling private investment in infrastructure**, including installation of PPP policy framework; integration of a PPP investment process into national budget process; and assistance with the installation of a PPP Centre in numerous countries. Mr. Parra recommended and assisted in installing the first national PPP Centre in the less developed world in the Philippines in 1994.
- **Transaction advisories** for power generation plants, gas pipelines, water, wastewater, housing, as well as advising on formation of government-owned equity and debt funds for the purpose of co-financing infrastructure on a blended public-private basis;
- **Capital market engagements** involving development of specialized instruments such as project bonds, derivatives, securitization and fixed-income securities as key tools for financing infrastructure facilities;
- **Project analysis and appraisal** including formalizing processes for risk identification, allocation and mitigation for public private partnerships in several countries including Pakistan, Philippines, Indonesia, Nigeria, Kenya and Jordan;

Mr. Parra is co-author of **Financing Large Projects: Using Project Finance Techniques and Practices**, a university textbook published by Prentice Hall in mid-2003. The textbook was used at one time by Stanford University and Columbia University as their base texts in Project Finance. He is a former holder of a registered NASD broker-dealer license. Other distinctions include membership on the Marshall Centre Advisory Board, Garmisch, Germany, 1999-2002; organized secretariat to US Presidential Task Force for the Reconstruction of Lebanon, 1982; chairman of Task Force, *Country Exposure Measurement and Reporting Practices of Member Banks*, March 1977 prepared for the USA Association of Reserve City Bankers; and author of a number of published articles including *Layered Finance*, *Journal of Project Finance*, Fall 2001; *Economics of Lease Financing*, *Euromoney*, May 1974; and an unpublished and co-authored article, *Progress in Financing Municipal Water Utilities in Indonesia* selected for presentation at Water Week in Stockholm, Sweden in 2007).

Fields of Specialization

(a) Transactional

1. Public Private Partnerships, other policy reform, institutional capacity building

2. Electric utility operations, particularly generation and high voltage transmission, renewables and their integration
3. Transactional advisories, assisting negotiation of Project Documents
4. Infrastructure finance, with focus on both corporate, project and municipal finance
5. Project development, commercial structuring, risk allocation
6. Co-financing, as advisor to senior or subordinated lenders
7. Capital markets development (various instruments)

(b) Infrastructure Areas of Special Focus

1. Biofuels, production of ethanol and butanol from biomass
2. Energy sector restructuring
3. Clean (renewable) energy, particularly, geothermal, wind, solar, hydro, biomass
4. Transport facilities (ports, toll roads, air terminals)
5. Residential housing planning and development
6. Medical equipment
7. Gas pipeline and related infrastructure
8. Project Finance of small Solar Home System technology in Bangladesh
9. Privatization of infrastructure facilities, particularly energy
10. Financing and structuring of Energy Efficiency projects

Education:

MA International Economics, Georgetown University – 1964

BS Engineering Sciences, United States Air Force Academy – 1963

Employment record, in reverse chronology

Organization	Tetra Tech, Inc.
Dates	February 1, 2018 – Present
Location	Nairobi, Kenya for Power Africa Project
Description	Assists government and developers in building the business case for selected projects. Is lead transaction advisor on a substantial government project pipeline consisting of about 2000 MW of solar power, 1100 MW of wind, and 1300 MW of geothermal projects. About 100 projects in total are in the pipeline many directly assisted by Power Africa. Mr. Parra's responsibilities as lead transaction advisor include identifying priorities for the office, review of all policies, legislation and regulation related to private power generation and transmission to ensure full integration with government objectives, providing advice to developers on transaction structure, identifying sources of finance, matchmaking local lead developers with international deep pocket developers, tracking macro-economic indicators, assisting KETRACO with development of IPT (transmission) finance involving private investors, and rendering PPA training assistance to KENGEN and KETRACO. Mr. Parra has also been called to provide assistance to the Government of Uganda on oil and gas matters.

Organization	Tetra Tech, Inc.
Dates	September 24, 2015 - January 31, 2018
Location	Dar es Salaam, Tanzania for Power Africa
Description	Assists government steering committees in the negotiation of power purchase agreements. Has participated in several negotiations involving independent power purchase (IPP) agreements - particularly hydro, gas, wind and solar projects. Has a variety of other responsibilities, including review of policy, enabling legislation and regulation, assessing future generation needs; working on interconnection of Tanzania grid with Malawi and Democratic Republic of the Congo; analyzing the regional markets in Africa to determine which countries represent good prospects for the export of electricity from Tanzania. evaluating gas supply prospects with potential projects, etc.
Organization	Keystone Business Services, Limited
Dates	May 1, 2015 – February 15, 2019
Location	Dhaka, Bangladesh
Description	Advises on project structure and risk management on the renewable energy portfolio of a government-owned institution, <i>Infrastructure Development Corporation of Bangladesh</i> , the largest renewable energy firm in the developing world. The institution's focus has been on several types of small rural projects including solar home systems, solar irrigation and mini solar grids that appear to have excessive risk. Mr. Parra also advises on new technologies that would appear to have acceptable risk characteristics producing industrial products that can be sold on a take or pay basis e.g., glucose syrup, ethanol and butanol from feedstocks that are available in Bangladesh. It has introduced IDCOL to technology providers that are able to produce these products through their proprietary biorefinery designs who are interested in putting up a biorefinery in Bangladesh.
Organization	Deloitte Consulting LLP
Dates	May 5, 2015 - June 30, 2015
Location	Dar es Salaam, Tanzania
Description	Due diligence on Tanzania gas economy to determine what technical assistance or capacity building would be required in the Tanzanian gas industry during the Millennium Challenge Corporation (MCC) Compact II which begins in the Spring of 2016. The due diligence report found that gas shortages were very likely in the near future if power generation plant additions proceeded at the pace planned; and, as a result, actions were needed by government in order to avoid the financial costs involved of having to buy fuel substitutes in the open market. This

assessment led to the structuring of conditionality designed to avoid the problem.

Organization	Deloitte Consulting LLP
Dates	October 24 - April 28, 2015
Location	Guatemala City, Guatemala
Description	<p>Transaction Advisory Mr. Parra served as an advisor to the Government of Guatemala (GOG) for regulation and level of finance needed given the potential commercialization of natural gas in Guatemala and via the latter arrangement, to Central America. Guatemala has two potential emerging sources of natural gas which are being evaluated by the Deloitte team led by Mr. Parra:</p> <ul style="list-style-type: none"> (a) Pipeline gas via the Mexico-Guatemala Accord executed in April 2014 which envisages a 600-km pipeline to be installed through a public private partnership (PPP) from Salina Cruz in the Mexican state of Oaxaca to the city of Escuintla in southern Guatemala, assuming sufficient demand to justify the undertaking on that basis with due diligence currently ongoing on this issue; and (b) City Petén's Ocultán Field discovery in the country's North Peten Basin, the first commercial gas discovery to be made in Central America, has opened the possibility of exports of electricity from North Peten to either Belize or Honduras and/or the supply of purity, mixed, or Y-stream non-gas liquids (NGLs) from that base to the Caribbean or Central America, with final judgment on what is possible resting on the future certification of proved gas reserves, a judgment which may not be possible before the middle of 2016. <p>These two initiatives, which are supported by the Government of the United States, have opened up the potential to improve the energy mix in Guatemala and possibly the region, provided the pipeline can be made a reality and the certification of reserves by an independent surveyor is large enough as to make the commercial undertakings described above possible.</p>

Organization	Deloitte Consulting LLP
Dates	April 14, 2014 - October 23, 2014
Location	Amman, Jordan
Description	<p>Transaction Advisory regarding negotiation of gas purchase agreement between Government of Jordan and Noble Corporation, Ltd., and Associates, in the Leviathan Field Development. Mr Parra was team leader in the first phase of this project involving the negotiation of a Letter of Intent (LOI) agreed with Noble Energy Corporation of Houston, Texas, on June 23, 2014 which sets forth the key commercial issues between the parties regarding the purchase of a total contract quantity (TCQ) of 1,600,000,000 MMBtu of natural gas over a 15-</p>

year period. The contract will displace the current exclusive reliance on fuel oils which has characterized the power sector since 2009 when natural gas imports from Egypt began to rapidly fall off.

Other key commercial parameters set forth in the LOI include the provisions for annual contract quantities (ACQ), take-or-pay thresholds, marketing fee, purchase of (non-firm) interruptible gas, shortfall gas, principles regarding security arrangements and conditions precedent to contract effectiveness. Prior to, and subsequent to the negotiations, long-term projections of demand for gas by the power sector utility and industrial estates have been quantified and refined to ensure that the terms of the LOI, in particular the requirements for annual purchases and the take-or-pay thresholds are consistent with the policies of GOJ to rapidly diversify the fuel mix over the period of the contract 2018-2032 to include nuclear and renewable energies. Overall, contractual provisions and new policy mix is expected to result in considerable annual savings in fuel costs, well over US\$1.5 billion/year and the stabilization of a tariff structure at a lower, more sustainable, level than what had been projected by the European Bank for Reconstruction and Development (EBRD) in a special report issued in 2013.

Dates	March 2013-April 2014
Organization	Millennium Challenge Corporation
Description	Transaction Advisory on a Millennium Challenge Corporation (MCC) Compact with Honduras and El Salvador. Selected by MCC to provide transaction advisory services in both countries, an assignment that was interrupted by the work Mr. Parra is doing in Jordan. On these two assignments, Mr. Parra provided scoping work related to a power sector reform, unbundling, and eventual privatization activity of generation, transmission and distribution functions under the new Electricity Law. In addition, and similar to El Salvador, this engagement involved assisting with the coordination between World Bank, PPIAF, CABEL, IDB and GoES on a tailored in-depth capacity building program and PPP strategic communications program. In El Salvador , transaction advisory work included early work on the privatization of the El Salvador's national airport and the implementation of a new wind power plant in the northern part of the country. Early work on the airport involved a review of projections, value for money analysis and the development of a scope of work for recruitment of the firm that will prepare the project for tender.
Dates	November 2013-April 2014
Organization	United States Energy Association
Location	Washington, DC

Description	<p>Director on an East Africa Geothermal Project for the United States Energy Association, focusing on Kenya, Ethiopia, Tanzania, Rwanda and Uganda. Responsible for assisting U.S. energy industry companies to understand geothermal project opportunities in African Rift Valley countries. In this capacity, among other matters, Mr. Parra is responsible to the Power Africa Coordinator for developing an East Africa Geothermal Strategy for Power Africa and an institutional strengthening program for government agencies tasked with negotiating power purchase agreements and/or steam sales agreements. The later program, referred to within Power Africa circles as a "PPA Boot Camp," is a five day immersion course intended for senior government officials designed to enhance their understanding and ability to negotiate public private partnership (PPP) agreements. Mr. Parra has also conducted an in depth assessment of the geothermal legislation in Ethiopia, Uganda, Rwanda, Kenya and Tanzania with the specific intent of identifying gaps in best practices. Since most of the latter countries do not have extensive legislation on the books, the review concentrated on Kenya and an extensive report was created which was distributed to all of the countries. Kenya's legislation is largely best practice but it does contain substantial gaps therein.</p>
Dates	April – September 2013
Organization	Bank Indonesia (Central Bank) through Tetra Tech, Inc.
Location	Jakarta
Description	Development of six country case studies related to renewable energy development involving PPPs in small scale (less than 10 MW), renewable power generation and, in particular, how Central Banks stimulate renewable energy financing by commercial banks on a prudent basis. The case study countries were respectively, USA, China, India, Brazil, Thailand and Bangladesh
Dates	August 2013
Organization	Millennium Challenge Corporation
Location	Washington DC
Description	Review of the terms of participation of the Millennium Challenge Corporation (MCC), during the disbursement period, in the co-financing with private lenders of renewable energy projects under its Compact with the Government of Indonesia, Green Prosperity Fund
Dates	June 2013-Present
Organization	Quaint Solutions, Inc., solar power plant developer
Location	US and Abuja, Nigeria

Description	Early stage assistance being provided to a private sector concern with the negotiation of a power purchase agreement for the sale of electricity to the Nigerian Bulk Electricity Trader of a 50-MW fixed-tilt solar plant to be located just north of Abuja, essentially the first project of its kind in Nigeria
Dates	June 2013 -Present
Organization	Millennium Challenge Corporation
Location	Washington DC
Description	Review of Millennium Challenge Corporation Guidelines for evaluation/approval of PPP transactions, in particular, preliminary and detailed due diligence issues and procedures provided to the following types of projects: roads, sea ports, airports, rail, water, sanitation, solid waste disposal, irrigation, social housing and agriculture. This due diligence includes approval and review of the legal and regulatory framework for each country in which a PPP project is being considered and guidelines for evaluating the PPP processes within that country
Dates	January 2013 – Present
Organization	Millennium Challenge Corporation
Location	San Salvador, El Salvador
Description	Financial Advisory, for PPP implementation of the expansion of the national airport as one project in San Salvador; and, in the case of another, the development of a new 60-MW Wind Power project to the north of the country, just starting. In addition, assisting with the coordination between World Bank, PPIAF, CABEL,, IDB and GoES of a tailored in-depth capacity building and PPP strategic communications program
Dates	January 2013-Present
Organization	Millennium Challenge Corporation
Location	Tegucigalpa, Honduras
Description	Similar to El Salvador, this engagement involves assisting with the coordination between World Bank, PPIAF, CABEL, IDB and GoES of a tailored in-depth capacity building program and PPP strategic communications program
Dates	September 2012-Present
Organization	Millennium Challenge Corporation
Location	Lilongwe, Malawi and Washington DC
Description	Assisting with electricity sector reform in Malawi, including the full cost recovery as well as the commercialization of unbundled

generation, transmission, distribution units of the Electricity Services Company of Malawi (ESCOM) using the Single Buyer Model in a major effort to achieve its financial sustainability.

In addition, Mr. Parra extends assistance as appropriate to the Ministry of Energy on five unsolicited proposals received by them, including three which will be biomass-fired, a solar plant, and a coal fired project.

Dates	March-April 2012
Organization	IPA Water and Energy (UK) through World Bank (Staff Consultant)
Location	Manila, Philippines
Description	<p>Developing two water finance structures in the Philippines to deliver debt finance through the Development Bank of the Philippines to small scale water providers that are inclined to cover service gaps that the established water districts or municipal-owned water utilities are not willing to take on.</p> <p>The project involves developing pipeline development concepts, simple contract language and an easy to use finance model.</p>
Dates	November 2011 – August 2013 (with possible extension)
Organization	GHD Australia (Intermittent Engagement over 1.5 years) through Asian Development Bank
Location	Manila
Description	<p>Team Leader, of a large team of specialized consultants, with the objective of working closely with the PPP Centre in the Philippines and the National Economic Development Authority (NEDA) in reviewing and recommending (a) the manner in which PPP projects are prepared, processed, evaluated and approved; (b) identifying gaps in the legal and regulatory environment as it relates to these types of projects and drafting acts, regulations or directives, for eliminating the gap; (c) formalizing in handbook form, updated procedures in processing of PPP transactions, including approval processes, (d) reviewing and updating risk identification, allocation, mitigation procedures and contingent liability measurement and management; (e) development of an inter-agency (using cloud technology) management information system to ensure full government and selected developers access, to a world class MIS/IT systems for tracking and monitoring PPP projects and related functions; and, (f) capacity building in certain areas including dimensioning and managing contingent liabilities, viability gap finance, and value for money analysis.</p>
Dates	April-May 2011

Organization	Millennium Challenge Corporation
Location	Jakarta, Indonesia
Description	The objective of the engagement is to design and cost out a specific terms of reference under the MCC Compact with Indonesia, expected to start in September 2012, to provide the National Public Procurement Office with the tools to improve the conduct of recruiting public private partnerships (PPPs) using e-procurement.
Dates	January 2011-Present
Organization	Millennium Challenge Corporation
Location	Washington DC/Amman, Jordan
Description	Mr. Parra extends transactional and negotiations support to the MCC team for a US\$93.375 million viability gap grant to improve the commercial attractiveness of the As Samra Wastewater Plant Expansion in Amman, Jordan. Duties include extending support to the MCC team in the negotiation of the project agreement and ancillary documents as well as providing additional due diligence related to the financial model. The negotiations are well advanced with the Financial Close expected to be achieved by end-February 2012;
Dates	September 2010– September 2011
Organization	Government of Kenya PPP Unit through US Department of the Treasury
Location	Nairobi, Kenya
Description	<p>Advisory to PPP Unit in Kenya and Ministry of Finance consists of several package tasks that were done intermittently over the course of 1 year, the most important of which are: (a) improving <i>policy formulation</i> and drafting of the Public Private Partnership Bill (and PPP Policy Paper) along with the hierarchy of Supplementary and Guidance Notes; (b) assisting in improving the PPP tendering guidelines; (c) Identification of seven commercially sustainable PPP projects, including the Request for Proposals, that will quick-start the PPP program and serve as "pioneer projects"; (d) exploring with Capital Market Authority its interest in supporting the financing of one or more of the seven projects under development; (e) preparation of criteria that can be used in a multi-criteria model to separate PPP from non-PPP projects, particularly, within the long list of projects currently included in the Medium Term Implementation Plan; and (f) development of a project appraisal handbook for use by line ministries.</p> <p>Projects that Mr. Parra helped structure and develop for tender as PPPs are in several fields, including medical, housing, resource development, power plant and information technology, as shown below:</p>

- Student housing hostel for Kenyatta University;
- Procurement of about fifty oxygen plants through a PPP contract structure for thirty-five state-owned hospitals;
- Development of a coal mine, including a possible mine mouth power plant;
- Building, operating and maintaining of 6000 housing units for the National Police Service; and
- A national electronic data storage center; and
- A 200MW geothermal power plant.

Dates	March – September 2010
Organization	Ministry of Power by GHD, Australia (through Asia Development Bank)
Location	Port Moresby, Papua New Guinea
Description	Advisory to the electricity authority in PNG, to assist with (a) development of risk allocation guidelines for a US\$200 million hydroelectric power generation facility cum bulk water supply project; and (b) design, structuring and tendering of a cluster of 5 mini-hydro projects aimed at recruiting private sector investment. Several briefings were held with PNG ministries and agencies regarding the recommendations

Dates	July 2010 – Present (Intermittent Engagement)
Organization	Easy Energy Systems, Inc., US company – Currently, a member of the Board of Directors
Location	Welcome, Minnesota, USA
Description	Assisting in designing a standard finance package for sales of the modular ethanol processing system (MEPS), a US\$5 million system. The Company is a development stage company organized to play a leading role in the clean technology industry through the development and manufacturing of a modular plant that produces biofuel from a variety of readily available waste or cellulosic feed stocks. Because the MEPS are designed to efficiently produce ethanol within a range of 1.0-5.0 million gallons of biofuel each year, the bio-refinery can be economically manufactured and assembled by the Company and shipped anywhere in the world. Moreover, the smaller size of these bio-refineries makes them ideal for converting niche and renewable waste streams from food, wood, landfill and waste processing plants into ethanol. Since the plants can be located at or near the waste streams, it eliminates the logistical problems and costs associated with transporting bulky cellulosic feed stocks to a given plant site. The finance plan for the first system has been prepared by Mr. Parra and is undergoing due diligence, as of this date, by a bank in Minnesota and the US Department of Agriculture which may provide the bank with a guarantee.

Dates	February-April 2010
Organization	Ministry of Economic Planning and Finance (MINECOFIN) through Adam Smith International, Ltd., UK
Location	Rwanda
Description	Assists in the planning and design of a local currency denominated, Strategic Investment Fund that would extend very long-term loans to strategic enterprises, including infrastructure facilities, owned and operated by the private sector. Has also helped to define the government negotiating position for all legal and commercial issues in one PPP negotiation, a unique PPP providing financial resources and management to the expansion of Rwanda University. In addition, Mr. Parra has produced a full project appraisal on a ceramics facility that government is intending to purchase.
Dates	June 2009-Present (Intermittent Engagement)
Organization	TerraBuilt International, LLC, US Company, Currently a member of the Board of Directors
Location	Middleburg, Virginia; and Baghdad, Iraq
Description	Team Leader in the development of a proposal to secure and finance a contract from the Government of Iraq (GOI) for a carve-out involving the construction of 23,000 houses, using proprietary wall system technology developed by TerraBuilt International, Inc (TCI). The proposal envisages partnering with large Chinese engineering procurement and construction management company. Mr. Parra has been responsible for the preparation of the proposal submitted to GOI and the structuring of the construction finance. The project has been selected for award by the Iraqi Government as of July 15, 2011 and is currently awaiting calls to negotiation
Dates	June 2009-February 2010
Organization	Infrastructure Development Company (IDCOL) thru Crisil, International and Asian Development Bank
Location	Dhaka, Bangladesh
Description	Team Leader on project which involves, among other matters, reviewing and critiquing the national public private partnership (PPP) policy in Bangladesh, together with an operating framework, which improves the ability of ministries to identify, select, appraise, approve, tender, negotiate and monitor the performance of PPP projects over their contract life. The project also involves extending strategic advice to Infrastructure Development Company of Bangladesh (IDCOL) regarding its role in the identification and development of renewable energy technologies suitable for implementation in Bangladesh through the PPP mechanism. A paper has also been developed identifying new ways in which IDCOL can access

commercial finance in order to expand its portfolio without relying solely on donors.

Dates November 2008 – Present

Organization **Ministry of Energy through PA Consulting Ltd and USAID**

Location Bishkek, Kyrgyzstan

Description Advisory related to the **World Bank / USAID Casa 1000 project** involving the creation of a 1000 MW power generation plant, probably coal fired, to export bulk electricity from Kyrgyzstan to Pakistan and Afghanistan. Assuming this project goes forward (given current political uncertainties in Pakistan), the precise objectives of the advisory engagement are to select the best private sector participation (PSP) mode for the generation plant and the 1000 km transmission line, develop the project(s), recommend a suitable allocation of risks for each, secure approval for the proposed risk allocation and assist with the preparations for tendering and evaluation. Project has been stalled given geopolitical conditions in Pakistan

Dates February 2008 – Present

Organization **Ministry of Finance / Nigerian Planning Commission through Adam Smith International, Ltd**

Location Abuja, Nigeria

Description Project involves advisory inputs as PPP Coordinator related to the reform of the **Federal Government of Nigeria (FGN)** approach to financing infrastructure facilities with more emphasis given to public private partnership (PPP) activity. Creating a sustainable PPP program involves, among other matters, the issuance of a PPP national policy, a thorough review of the legal and regulatory framework, the integration of PPP projects and their cost into the national budgetary process, the creation of a PPP Resource Centre along with transactional assistance in the handling of pioneering (pilot PPP) projects. As the program evolves, it may involve the creation of an infrastructure fund, possibly a guarantee fund and, in addition, considerable emphasis on changes in the legal and policy framework needed to accelerate the development of the capital markets. Projects addressed include rail, road, healthcare, hydroelectric facilities, rural infrastructure for housing estates and bulk water supply and distribution

Dates January 2008 – November 24

Organization **Clean Energy Development Bank through PA Consulting Ltd**

Location Kathmandu, Nepal

Description Advisory to assist in creating **Early Stage Hydropower Development Fund**, designed to assist holders of Survey Licenses, otherwise unable to move their projects beyond the licensing

stage, to complete their feasibility studies and the Initial Environmental Examination (IEE). Most viable projects would then be taken to market by the Fund for the purpose of recruiting one or more deep pocket developers to carry the project forward to financial close and construction. The Fund will earn a variety of fees and "carried interest" as a result of its efforts. The Fund, specifically set up to address a market imperfection which was seriously impacting on the pace and growth of generation capacity in Nepal, **was launched successfully** on November 24, 2008.

Dates	November 2008
Organization	USAID/World Bank
Location	Manila
Description	On the basis of his extensive knowledge of the Philippine financial sector gained when he was Chief of Party for the BOT Centre (see further below); and, in particular, his personal knowledge of the functions of various publicly owned development institutions such as the Development Bank of the Philippines and credit enhancement institutions, Mr. Parra was asked to provide a description of how the Philippine commercial financial sector could address PPP in small water supply utilities. The review included "brainstorming" how the Central Bank and other regulatory authorities in the Philippines could collaborate in making expansion capital more available to these entities
Dates	November 2007-Present
Organization	USAID/World Bank
Location	Jakarta, Indonesia
Description	On call, through World Bank, as advisor to selected Indonesian municipal governments on their infrastructure development activities, for the purpose of advising on approaches to structuring, or mitigating risk, for their proposed projects, as well as exploration of options available to finance their infrastructure facilities, including considering financial mechanisms involving the Indonesian bond market.
Dates	October – December 2007
Organization	Islamic Development Bank
Location	Indonesia (Desk Top)
Description	Advisory, setting forth a recommendation to the Board of Directors of the Islamic Development Bank , on a future approach to organizing third party investment (equity) funds on a "Fund of Funds" approach, rather than relying on an internal operation to do so. Subsidiary tasks on this engagement include advising on: (a) rationale for using Fund of Funds approach; (b) internal organization within bank to administer and monitor

performance of external fund managers; (c) process to use in selection of external managers; (d) governance standards to impose on external fund managers; (e) financial accounting standards to use in reporting / monitoring such investment; and (f) interplay between desired financial internal rates of return and economic internal rates of return for individual investments

Dates October – December 2007

Organization **GTZ**

Location Kathmandu Nepal

Description Preliminary evaluation of the formation of a **Micro-Hydro Debt Fund**, to be managed by a private bank, selected pursuant to tender, for the purpose of extending credit to off-grid micro-hydro installations in village communities. Mr. Parra was responsible for designing the fund concept, its operating modalities, precise target market, lending policies and other key features of the Fund and its operation. He has also prepared the tendering documents for the selection of the Debt Administrator which is expected to be tendered in the fourth quarter 2008

Dates May 2007

Organization **KfW through Poyry, GmbH**

Location Jakarta

Description Development of a position paper recommending the creation of a provincial water utility **Revolving Debt Fund** mechanism with about EUR 22 million in seed money from KfW for the purpose of co-financing the capital expenditure requirements of provincial water utilities. Phase I of this project has been completed and accepted by the **Ministry of Public Works**, as Executing Authority. The study team is awaiting the decision by KfW to proceed to a second phase which is expected to begin in March 2009. The second phase will entail implementation and involve capacity building activities.

Dates June 2007-Present

Organization **Asian Development Bank**

Location Solomon Islands

Description Team Leader for the privatization of **Sasape Marina Limited (SML)** in Solomon Islands, responsible for developing a general strategy for optimizing proceeds from the planning and sale of the facility. Mr. Parra and his team are responsible for developing an information memorandum, other tendering documents and assisting with the evaluation of the various bidders. After an interruption of this project due to a change in government, the project has been approved for tender and was successfully divested in early 2010

Dates	March 2007-December 2007
Organization	Asian Development Bank
Location	Jakarta
Description	Assigned to BAPPENAS as Senior Public Private Partnership Advisor, team leader for development of regional water projects as well as deputy for development of power projects to be tendered to private parties during 2008 and beyond. Responsible, also, for the drafting of recommendations directed to the Risk Management Unit (RMU) of the Ministry of Finance (MOF) on risk sharing and proposed risk mitigation arrangements to be made part of the tendering documents for all categories of infrastructure facilities but particularly water and power projects
Dates	February-March 2007
Organization	World Bank
Location	Lusaka, Zambia
Description	Advisory to Zambia Electric Supply Corporation (ZESCO) providing assistance in the development a new financing tool, referred to as the Bank's "Sector Syndication Product." The essential concept is to undertake a pilot project involving the Government of the Republic of Zambia (GRZ) that, among other matters, entails development of a 5-year investment plan in the energy sector. This investment plan would then be promoted and 'syndicated' to donors as well as private sector organizations over a multi-year disbursement period using practices and principles similar to those employed in the Eurocurrency Syndication markets. The World Bank has started using the approach in the electricity sector in several African countries
Dates	December 2006
Organization	World Bank
Location	Abuja, Nigeria
Position held	Advisor
Description	Advisory project with the Nigerian National Petroleum Corporation (NNPC) to tender four PPP pilot projects - involving power generation plants combined with trunk gas pipelines. These projects will be designed to address two pending issues in Nigeria: (a) lack of electricity supply; and (b) availability of gas to domestic households since the pipeline network will have to be expanded to feed the power plant. The first phase of this work involved a review of the policy framework to identify gaps impacting adversely on the government's objective to mobilize private interest in bidding for this asset category.

Dates: October-November 2006

Organization: **GHD Australia**

Location: Jakarta, Indonesia

Position held: Advisor

Description: Advisory, under PPITA project, for the preparation of **Regency Tangerang** concession to create a satellite water utility to be built, owned and operated by a private sector firm selected through competitive tender. The general objective entailed the creation of a finance mechanism that was considered firm enough to enable bidders to employ its terms and conditions in the tender proposals and and/or, for the winning bidder, to finance its project. An in-principle agreement to raise money through the bond market (pending selection of the first ranked bidder) was secured from the investment bank, **PT DanareksaSekuritas**

Dates: February 2005 – September 2006

Organization: **USAID Environmental Services Program**

Location: Jakarta, Indonesia

Position held: Municipal Finance Advisor

Although Mr. Parra has worked with many different kinds of infrastructure facilities, he has accumulated the most experience with power and water undertakings.

In this engagement, he worked with 15-water Javanese utilities (Indonesia) assisting almost all of them to raise micro-credit finance from a private institution for new customer connections, something that had never been done before. He also assisted the better managed ones with development of business plans with which to approach the commercial markets for finance; while with the others, he assisted in developing implementation plans that, through the use of benchmarking, diagnosed the issues needing to be addressed before they could raise qualify for commercial finance. Benchmarking was one of the prime technical tools used in assessing relative efficiency of one water utility Vs another in order to diagnose what improvements they needed to do were they to raise commercial finance

He also assist introduced the possibility to the **Ministry of Finance** of using straight and pooled bonds (backed by securitization structure), for the purpose of financing the capital expenditure required by Bogor municipal water utility, an initiative that was later rejected by the municipality itself, for fear it would have to live with governance covenants that it did not favour despite the fact an investment bank had been found that was willing to take the utility to the bond market, **PT DanareksaSekuritas**.

Dates	February 2005-September 2006
Organization	USAID Environmental Services Program
Location	Jakarta, Indonesia
Position Held	Municipal Finance Advisor
Description	Advisory engagement with USAID, to assist Bank Rakyat Indonesia (BRI) to provide micro-credit services enabling low-income consumers of about 20 water utilities in Java and Jakarta to finance household connections to the water mains. As of mid-year 2007, BRI has entered into 11-agreements with water utilities under the program. The program had to be coordinated carefully with municipalities, their water utilities and BRI, itself. An extensive orientation and communications program was launched in 2006 working closely with officials from the provincial water industry and their communities, which was funded by USAID.
Dates	November 2003 – December 2004
Organization	PriceWaterhouseCoopers (Singapore Office)
Location	Asia – Regional
Description	Team Leader responsible for developing a recommendation to DfID and associated donors with regard to the need for an equity-oriented infrastructure fund that would operate in South, Southeast and Central Asia, focused particularly on small piped water facilities and other municipal oriented projects, including water and healthcare.
Dates:	November 2003 – December 2004
Organization:	PriceWaterhouseCoopers (Singapore Office)
Location:	Sri Lanka
Position held:	Team Leader
Description:	<p>Team Leader, Asian Development Bank Private Sector Development Project II, leading a team of 15 consultants to:</p> <p>(a) Introduce reform into the capital markets particularly the revitalization of supply and demand for fixed-income securities; and, in a follow-on phase;</p> <p>(b) Evaluate the soundness of the 5-year reorganization plan developed by Peoples Bank, Ltd as precondition to receiving US\$80 million in new equity infusions from government.</p> <p>Both engagements to varying degrees had the purpose of</p>

improving the availability of domestic monetary resources to finance new *greenfield* development in infrastructure and/or privatization of state-owned enterprises.

Dates: January 2004 – February 2005
Organization: **PriceWaterhouseCoopers (Singapore Office)**
Location: Lahore, Pakistan
Position held: Team Leader
Description: Advisor to the **Defense Housing Authority** in Lahore, Pakistan for the development of a 100 MW gas-fired captive power generation company, negotiation of agreements related thereto, securing of consents, insuring the Works, mobilization of finance as well as arranging for the supervision of the plant's construction.

Dates: February 2003 – February 2005
Organization: **PriceWaterhouseCoopers (Singapore Office)**
Location: Pakistan
Position held: Team Leader
Description: Advisor to the **Government of Pakistan** in the reorganization and privatization of all its corporate holdings in the mid- and downstream segments of the gas industry including **Sui Southern Gas Company ("SSGC")** and **Sui Northern Pipeline Gas Company ("SNGPL")** – an engagement anticipated to be completed in 2007. Key actions include determining the number of new companies to be created as a result of the reorganization, valuation of these companies on a going concern basis, petitioning for tariffs from the regulator, phasing of sales, marketing of the transaction to national and international companies, preparation of all sales documents and management of the various tender processes.

Dates: July 2002 – February 2005
Organization: **PriceWaterhouseCoopers (Singapore Office)**
Location: Pakistan
Position held: Team Leader
Description: Responsible for providing **Government of Pakistan** with advisory support in respect of the unbundling from the national utility and subsequent privatisation of **Jamshoro Power Company Ltd ("JPC")**, a facility with 1054 MW of gas-fired power generation capacity. Key tasks, prior to privatization, included the negotiation of a power purchase agreement between the new company and its former parent, negotiation of a best practice gas purchase agreement with a domestic gas company, and the design of a new risk-mitigation package to be entered into

between the government and investor, pursuant to tendering.

Dates: March 1999 – July 2002

Organization: **PriceWaterhouseCoopers (Washington DC Office)**

Location: Dhaka, Bangladesh

Position held: Director and Resident Advisor

Description: Under **World Bank Contract**, assisted in organizing a new national project finance fund, Infrastructure Development Company ("IDCOL"), responsible for managing two donor funds: a (a) \$220 million fund provided by the World Bank, used to provide long-term senior and subordinated loans to viable, privately-owned infrastructure facilities; and a (b) \$190 million fund to be provided by IDA, for wholesale lending to micro finance institutions extending credit in rural areas for acquisition of solar home systems.

IDCOL, during the period Mr. Parra was in Dhaka, extended an \$80 million loan to AES Corporation's \$300 million, 450 MW CCGT power generating project in Meghnaghat, Bangladesh. The IDCOL loan has innovative features associated with its two-tranche (one senior; one subordinated) structure. During the same period, IDCOL was awarded several advisory mandates to act as an advisor to IPDC, an IFC-sponsored development finance company, in their own plans to finance medium-sized power plants sponsored by local entrepreneurs. Awarded "Deal of the Year" recognition in 2002 by Euromoney Magazine.

Dates: June 1998 – March 1999

Organization: **PriceWaterhouseCoopers (Washington DC Office)**

Location: Sri Lanka

Position held: Project Director

Description: Directed from headquarters in Washington DC, the lending activity of a new fund for US\$100 million fund sponsored by the World Bank / implemented by Government of Sri Lanka, the purpose of which was to co-finance with private banks infrastructure projects, particularly South Asian Gateway Terminals (SAGT), a US\$90 million container port led by P&O Group which financially closed in 1999.

Dates: February 1996 – March 1999

Organization: **PriceWaterhouseCoopers (Washington DC Office)**

Location: Operated on short term basis in several countries

Position held: Director Project Finance

Description: Transitioned a consulting office at headquarters into a financial advisory service. During his three years in that office, Mr. Parra

and his team were engaged in the following investment banking mandates:

- For **Consolidated Natural Gas, International**, due diligence, corporatization, valuation, acquisition and final documentation related to the purchase of two gas-fired power generation companies and two gas distribution companies in Argentina;
- Several confidential mandates from Houston-based **Marathon Oil Company** to carry out searches for corporate acquisitions of government-owned utilities in Mauritius, Bahamas, and India, to include fatal flaw assessment, corporate structuring and valuation work; and
- Supervision and direct provision of advisory inputs to several national utilities (**in Philippines, Sri Lanka, Ukraine, Kazakhstan, Kyrgyzstan, Moldova and Belarus**) related to vertical or horizontal unbundling, segregation of competitive elements of the sector from the monopolistic ones, creation of corporate entities, reorganization of the sector, introduction of fresh competition, regulation of the sector and/or privatization.

Dates: April 1992 – February 1996

Organization: **PriceWaterhouseCoopers (Washington DC Office)**

Location: Manila, Philippines

Position held: Chief of Party under USAID Contract

Description: Drafted *BOT Law* subsequently sponsored by then Senator Gloria Macapagal-Arroyo (currently President of Philippines) and approved by Congress in 1994. Recommended creation of a national BOT Centre in 1992, which was to operate under the Ministry of Finance. From that platform, Mr. Parra supervised all advisory inputs related to the development of some 30 large projects in power generation, transport (airport, port, light and heavy rail facilities) as well as water. Outputs of several domestic and international consulting and advisory groups were coordinated in order to advance very focused work in the following areas: (a) screening promising infrastructure projects within the national development plan that needed to be implemented; (b) advising as to whether implementation should be through private mechanisms or public resources; (c) if private, the screening of each project to determine whether a private implementation would conflict with any portion of the national (or ministerial) policy, legal or regulatory framework; (d) designing and restructuring of the activity, where necessary, to avoid, or minimize, policy, regulatory or other legal conflicts; (e) conducting a formal feasibility of the proposed business in streamlined, or re-designed form; (f) proposing support to be provided by government, if needed, and suggesting ways in which the support would minimize potential calls on the national treasury; (g) assisting with international competitive tendering

processes; and (h) supporting post-tender negotiation activities. Variety of sectors were included in this work including power, water, healthcare, light rail and tourism.

Examples of investors attracted to the Philippines during this period included US companies (**Mission Energy Corporation**), regional firms (**Hopewell Holdings**), and large domestic corporations (**First Philippine Holdings**). After years of undistinguished economic performance, the resulting \$8 billion in foreign investment from 1993-96 created unprecedented growth in the Philippines prompting US magazine, **Institutional Investor**, to refer to the program as "the most successful of its kind in the developing world".

Dates: February 1990 – March 1992

Organization: **PriceWaterhouseCoopers (Washington DC Office)**

Location: Karachi, Pakistan

Position held: Chief of Party under USAID Contract

Description: Organized all advisory functions related to the management of the \$800 million **National Development Finance Corporation's Energy Group**, a specialized project finance group sponsored by the World Bank / implemented by the Government of Pakistan. Special focus of the work was assisting government in the negotiation of the \$2-billion Hub River Power Project sponsored by **Xenel Industries** of Saudi Arabia. Modern risk-sharing modalities for the project financing of infrastructure projects (as distinguished from traditional corporate lending) were first introduced *in emerging countries* with that project. **The Hub River Power Project was recognized as Deal of the Year by Euromoney in 1994 and later, in 1999, as Deal of the Decade.**

Dates: June 1984 – February 1990

Organization: **Washington Capital Markets Group**

Location: Washington DC

Position held: Founder and CEO

Description: Through the activities of the latter company, Mr. Parra founded and remains part owner of International Energy Partners ("IEP"), a vehicle that successfully focused on renewable energy (hydro, wind, biomass, waste) power generation and eventually acquired two operating power-generating companies in Jamaica and Guatemala. Other client relationships and mandates included: **Rockefeller Foundation** in New York to develop a biotechnology fund in Southeast Asia; **Meralco Group** in Philippines related to development of first independent power producer in that country, the 100 MW Navotas I Diesel project; **Astra Group** in Indonesia to develop an agricultural park; and **Siam Commercial Bank** in Thailand to create the first venture

capital fund in that country.

Dates: May 1982 – June 1984

Organization: **United States Agency for International Development**

Location: Washington DC

Position held: Director Investment Office/Private Enterprise Bureau

Description: An initial allocation for a \$100 million fund was provided by the US Congress to **Agency for International Development (“USAID”)** at the prompting of newly-elected Reagan Administration to explore ways and means of supporting private enterprise development in less developed countries. Mr. Parra was appointed as head of the Bureau's newly formed Investment Office. Its principal mission at the time was to identify US technologies transplantable to developing countries; to create joint ventures involving foreign parties; assist with negotiations and provide partial guarantees from the agency for implementation.

Dates: June 1967 – May 1982

Organization: **Citicorp and Citibank N. V.**

Location: New York, Guayaquil, Caracas, London, New York

Position held: Various Positions

Description: Vice President and General Manager of **Citicorp Industrial Credit, Inc.**, San Francisco, responsible for overseeing the 16-state Western Division, in charge of limited recourse tax-oriented lease products for users of aircraft, vessels, and other industrial equipment with a total portfolio of about \$250 million; (b) 1975-80, Vice President, assigned to **Citicorp's Vice Chairman's Office**, New York, in charge of developing and implementing a country risk management and information system under which approximately \$50 billion in emerging market transactional exposure within the bank was risk-categorized and growth-controlled. The system had to be flexible enough to deal with real time approvals of major cross border syndication activity as well as underwriting of very large project and acquisition financing. Major elements of the system were eventually duplicated by Federal Reserve and Office of Comptroller of Currency and applied to all US banks with international exposure (c) 1972-75, Resident Vice President of **Citicorp Leasing International, Limited**, London. Was responsible for new product development involving limited recourse financing of air and ocean going vessels in European Theatre using tax, double-dip tax, conditional sale, and hire purchase instruments; and (d) 1970-72, General Manager of **Arrendadora de Equipos, S.A.**, Caracas, charged with the development and delivery of limited recourse, asset-based financial products for commercial users of air and ocean going vessels, mainframe computers and large scale capital equipment in the South American theatre.

Languages:

Language	Speaking	Reading	Writing
English	Excellent	Excellent	Excellent
Spanish	Fluent	Good	Good

Michael E. Harbison, MBA

407-739-9381

mike@mikeharbison.com

EXECUTIVE SUMMARY

- **Successful Operating, Finance, Strategy and Administrative Leader** in a wide variety of areas, including consumer products, services and international.
- Experienced as an investor and manager of start-ups, from inception to successful exit.
- Skilled at leading multi-functional teams in achieving innovative solutions, continuous improvement and rapid growth.
- Wharton MBA (finance/management).

EXPERIENCE

Currently Retired

YourOffice USA - 2013-2017

- Contract Chief Financial Officer of business center/shared office developer/operator with locations around the U.S. Successfully achieved a very difficult real estate banking refinance and helped establish vision and plans for growth.

Ole Ivy Equity Partners LLC: 1996 to 2018

- Personal investor/equity holder in new ventures and established companies.
- Executive/operating role (CFO & Director) in each company.
- For new ventures, set business plan/strategy and led efforts to secure required financing.
- **Examples:**
 - **Healthcare (Tranpac, Inc., Orlando, FL, 2007-2011)**
 - Start-up medical device company (dialysis product).
 - Led strategy/business model establishment and implementation.
 - Negotiated sale to public company. Substantial distribution to investors.
 - Follow up investment in medical clinic.
 - **New York Studios, Inc. (now, Steiner Studios) (Brooklyn, NY, 1996-2000)**
 - Investor, director and CFO at New York City film/TV production studio complex real estate development in the Brooklyn Navy Yard, from start-up to successful exit, in partnership with NY City government agency.
 - Won City contract over Vornado REIT and Robert DeNiro team.
 - Home studio for films such as *Sex and the City*, *Spiderman 3*, *American Gangster* and Disney's *Enchanted* (plus TV, music videos, etc.)
 - Established alliances with JPMorgan and Sony Pictures Studios.

Bon Appétit Management Co. 2000-2002

- CFO - Led all financial, planning and IT functions at this restaurant management company with 8,000 employees and \$500 million sales.
 - Successfully sold the company to The Compass Group at a record valuation.
 - Negotiated the master franchise for Krispy Kreme in Japan.
 - Led the installation of Oracle financial software.

The Seagram Company Ltd (eighteen years):

During a long career at Seagram, grew from manager of financial planning to EVP/CFO at a business unit and Managing Director of Seagram's Tropicana International unit. Frequently chosen by the controlling Bronfman family to lead special assignments such as acquisitions or other major strategic projects.

- **Managing Director - Tropicana International (1994-1996)**
 - Achieved profitability and \$40 million sales in the first year of operations.
 - Negotiated, executed and managed strategic alliances with strong local partners in Argentina, Brazil and Mexico.
- **V.P. Business Development/Global Markets – Tropicana (1991-1994)**
 - Led the development and implementation of a strategy for international expansion, including brand, product, market and business system strategies.
 - Annual international sales grew from \$50 million to \$400 million in three years.
- **Special Strategy Assignment (Summer 1991)**
 - Assigned by Seagram CEO to establish a food industry strategy.
 - Recommendations approved and implemented.
- **E.V.P. Strategy & Finance & CFO, The Seagram Beverage Company (1985-91)**
 - Managed finance, planning, business development and logistics functions.
 - Initiated and managed operational programs such as a "margin improvement process," generating \$9 million annual savings from consumer-neutral product/package changes.
 - Started with Seagram in Financial Planning after a stint at KPMG.

EDUCATION

The Wharton School of the University of Pennsylvania - M.B.A. (Finance/Management)

Vassar College - B.A. (Economics)

GOV'T/NONPROFIT SERVICE: Former member of the Winter Park, FL Economic Development Board. Various assignments on task forces and joint projects. Board member and Treasurer of a 500 resident homeowners association in NY State. Former director (two terms) and Executive Committee member of the Central Florida Foundation. President of The Penn/Wharton School Club of Central FL.

FOR PROFIT BOARD SERVICE: Director of Tranpac, Inc. (medical devices) and New York Studios. Former director of Sterling Vineyards, Mumm Napa Valley, The California Wine Institute and Kirin-Tropicana (Japan).

C.

RESOLUTION 2019-12

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
AMELIA WALK COMMUNITY DEVELOPMENT
DISTRICT DESIGNATING THE OFFICERS OF THE
DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Amelia Walk Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Nassau County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Amelia Walk Community Development District:

SECTION 1. _____ is appointed Chairman.

SECTION 2. _____ is appointed Vice Chairman.

SECTION 3. _____ is appointed Secretary and Treasurer.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Treasurer.

_____ is appointed Assistant Secretary.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 18TH DAY OF JUNE, 2019.

ATTEST

**AMELIA WALK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

MINUTES

MINUTES OF MEETING
AMELIA WALK COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Amelia Walk Community Development District was held Tuesday, May 21, 2019 at 2:00 p.m. at the offices of Compass Group, Inc., 961687 Gateway Boulevard, Suite 201K, Amelia Island, Florida 32034.

Present and constituting a quorum were:

Mike Taylor	Chairman
Gregg Kern	Vice Chairman
Rose Bock	Supervisor

Also present were:

Daniel Laughlin	District Manager
Jennifer Erickson	Evergreen Lifestyles Management (by phone)
Jason Walters	District Counsel (by phone)
Dan McCranie	District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Laughlin called the meeting to order at 2:09 p.m.

SECOND ORDER OF BUSINESS

Audience Comments

Mr. Buddy Price, 85037, Cherry Creek Drive, stated the budget for 2020 was not included in the agenda package or posted on the website so we haven't had a chance to review it. You need to make sure that gets out as quick as possible ahead of time. We do have a place for audience comments at the end of the meeting after all of the votes have taken place. Would it be possible to include with each voting item a short period of audience comments in the agenda?

Mr. Laughlin stated that's up the board. The audience comments section at the end of the agenda is a requirement in order to have a public meeting but it's always possible, time permitting, to have comments after certain sections.

Mr. Price stated just as long as we get a chance to speak before any vote takes place.

THIRD ORDER OF BUSINESS

Approval of the Minutes

A. April 16, 2019 Meeting

There were no comments on the minutes.

On MOTION by Ms. Bock seconded by Mr. Taylor with all in favor the Minutes of the April 16, 2019 meeting were approved.

B. April 29, 2019 Continued Meeting

There were no comments on the minutes.

On MOTION by Ms. Bock seconded by Mr. Kern with all in favor the Minutes of the April 29, 2019 continued meeting were approved.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2019-10, Approving the Proposed Budget for Fiscal Year 2020 and Setting a Public Hearing Date for Adoption

Mr. Laughlin stated I made some changes recently after discussing the budget with board and staff. Right now the capital reserves are still at \$100,000. If we lower it too much more it's going to drop the assessments a lot and I don't feel comfortable lowering it too much because we might need those funds again in the future. We can bring those down to about \$74,000 and that would hold assessments to where they are currently.

Mr. Taylor asked so we're keeping the capital reserves intact and that can be used for capital projects and ongoing maintenance?

Mr. Laughlin stated correct. Currently we are proposing an annual increase of \$36. We could lower reserves if we're trying to keep assessments level.

Mr. Taylor stated I don't think we should lower reserves.

Ms. Bock stated I don't either.

Mr. Kern asked could you identify the other areas with increases?

Mr. Laughlin stated we had an increase in trustee fees due to the new bond issuances. We had a slight increase in attorney fees. A lot of these are projections of things that are going to be coming down the road. Printing and binding, we've had a lot recently due to the big packets we've had so that's a projection. These numbers can be moved around. What we're approving is the overall budget.

Mr. Kern stated so we want to set a higher number theoretically because once we set that we can't increase that any further but we can come down?

Mr. Laughlin stated correct, when we go to adopt we can lower what was approved but we cannot increase it.

Mr. Kern asked the landscaping budget number decreased?

Mr. Laughlin stated yes that's what we're projecting with the new contractor. I might potentially increase lake maintenance slightly and we can move funds from another item. Then we also have a little bit of refuse for new phases and the same with street lighting and electric. There's also an increase in irrigation repairs and we added extra landscaping for flowers and mulch.

Mr. Taylor asked the water and wastewater has gone down?

Mr. Laughlin stated yes that's what we've been trending. We could keep it level but you see what we're projecting for the end of the fiscal year. We're projecting \$54,000.

Mr. Taylor asked why has that gone down? We just had a conservative budget?

Mr. Laughlin stated yes that's a hard one to nail down; same with repairs and replacements. I guess we've just been water conscious recently.

Ms. Erickson stated plus we don't have that ongoing lake that we did in the 2017/2018 budget.

Mr. Taylor asked are you okay with the holiday budget of \$1,000, Jen?

Ms. Erickson stated yes. My only concern with the holiday budget is a lot of residents want a higher end company to come in and do a formal design but those cost at least \$4,000 to have those. If we do \$1,000 that gives us just enough to put what we already have up and keep it where it is.

Mr. Laughlin stated we could move a few thousand from the capital reserves to that line if you would like.

Ms. Bock asked what's the lease?

Mr. Laughlin stated the lease is for the new gym equipment.

Mr. Kern asked should we identify that as fitness lease?

Mr. Laughlin stated yes those descriptions are easy to change.

Mr. Kern stated on the reserves we have two categories listed: road maintenance reserves and capital reserves. Is there a reason we need to have them separate and identified?

Mr. Laughlin stated no we can remove that road maintenance portion. That was really just to keep easier track because we had talked about that last year. We can keep it all in capital.

Mr. Kern stated yes we'd like to have the ability to utilize those capital reserves on roads or the facility. Once we get through this facility project I don't foresee a lot of other reserve needs so the main one will probably be the roads.

Mr. Taylor stated so it looks like on roll net assessments are \$248,000 and off roll are \$400,000.

Mr. Laughlin stated and this will change the off roll.

Mr. Kern stated maybe it would be helpful for us and for residents that are here today to explain the on roll versus off roll.

Mr. Laughlin stated you have a total of 749 units so essentially once we find our total revenues and expenses the expenses are split between the 749 units. What is on roll are the residents that live there and that goes through the county to be collected and they charge a 7% fee for doing this. The off roll this is what we call a direct bill and we're essentially billing the developer directly and this includes lands that have not been developed yet, future platted lands. By doing it off roll as opposed to on roll it saves that money that would be going to the county.

Mr. Kern stated so it would be fair to say the resident contribution is \$250,000 and the developer's contribution on the undeveloped land is \$400,000.

Mr. Laughlin stated correct. Once the entire development is built out and the neighborhood is full of residents that number is going to be just the on roll.

Mr. Kern asked with the new phases and future phases are those roads a full lift?

Mr. McCranie stated they are all 1.5 inches.

Mr. Kern stated okay so we won't have a second lift then, we will just do reserves for the 20-year lifespan or whatever it is.

Mr. Taylor stated for the residents in the room we had a larger increase from 2018-2019 and this year it looks like it's only a 4% increase over last year's budget.

Mr. Kern asked how does that compare to some other districts you're familiar with?

Mr. Laughlin stated \$36 a year is a very low increase. Already sitting at \$930 is on the lower end of other districts I deal with so it's pretty normal. Hopefully with building a healthy reserves we can keep it level for a couple of years.

Mr. Taylor stated from here we approved the budget, it will go through a series of meetings going forward, it can't go up, it can only go down if we choose to do so.

Mr. Laughlin stated currently I have our August 20th meeting as the suggested adoption date. It has to be done before September 15th but we do have to wait 60 days between approval and adoption.

Mr. Kern stated I think our new landscape contract anticipated having phase three online.

Ms. Erickson stated yes that is correct.

Mr. Laughlin stated we also have these landscape extras included too so it will be nice to catch anything there.

Mr. Taylor stated we have irrigation repairs at \$6,000. Do you think that's adequate, Jen?

Ms. Erickson stated we might need to add just a little bit to it just because some of the stuff is getting older. We're redoing the clock now but there are some other things that could go wrong this year so I would bump it up just a little bit, even if it were only \$500 just to give it a little bit more space.

Mr. Kern asked what happens if we're over budget?

Mr. Laughlin stated the individual line items could go over because at the end of the year we could do a budget amendment to move money from one line item to another.

Mr. Kern stated until there's nowhere else to move it from.

Mr. Laughlin stated correct. If it gets to where the full collected amount is insufficient there is a deficit agreement with the developer so the developer would then pay for whatever we've gone over.

Mr. Taylor asked so if the board chooses to increase some line items here is that feasible?

Mr. Laughlin stated yes the main thing we want to set now is the overall per unit net collected assessment. It's not as important that we get each single line item right. We can move

from one to the other after we do this approval, we just can't increase that overall number after today. Going forward we can move money between the line items.

Mr. Taylor stated I think we need to increase the irrigation repairs and we also need to increase the holiday decorations because we will have a new clubhouse and I assume the residents would like that to look nice throughout the year. I would say \$7,500 on the irrigation repairs and probably \$3,000 on the decorations.

Mr. Kern asked does the HOA participate in the decorations at all?

Ms. Erickson stated there are no events for the HOA but there is a contingency of up to \$1,000 and we have used that the last two years to help out with the Christmas decorations.

Mr. Taylor asked could we combine holiday decorations and special events? It's one in the same, right?

Mr. Laughlin stated some districts don't even have a decorations line item and it will usually come out of special events if that's the case.

Mr. Taylor stated then I think we combine those two items and make it an even \$10,000. Does that irrigation thing seem right to you, Gregg?

Mr. Kern stated it's hard to say. Jen just brought to my attention this week an issue with the irrigation controller, the clock itself that controls from Cherry Creek all the way to the amenity center so I think it's critical and we need to replace that but that's a cost you're going to take in this fiscal year, not next year. I don't know how to anticipate what our irrigation repairs are going to be. Presumably if you have new clocks repairs are more people running over heads and such.

Mr. Laughlin stated with the new numbers the increase would go from 4% to 5% at \$44 annually.

Mr. Taylor stated for the residents behind me, we're going to make a motion to approve this budget so I'll open the floor at three minutes per person for questions and comments.

Mr. Buddy Price, 85037 Cherry Creek Drive, stated I noticed the trustee fees went up 33%, the attorney fees went up 22% and the legal advertising at about 45%. I'd like to know what trustee fees are and why we expect them to go up 33%. Also why do we expect legal advertising to go up 45%?

Mr. Laughlin stated that's due to the bond issuance. The trustee handles all of the bond money and accounts. Since there have been new bonds issued that is the increase. That also

translates to the increase in the attorney fees with them doing more work with that, and the legal advertisements are very large ads for public hearings.

Mr. Price asked so it has to do with the bonds primarily?

Mr. Laughlin state yes.

Mr. Price stated I did notice that we have a budget of \$35,280 for the amenity attendant.

What is that?

Mr. Laughlin stated that would be the onsite staff.

Mr. Erickson stated correct. Other than during the renovations we have someone onsite and that includes someone to look after the pool or whatever needs to be done during business hours.

Mr. Laughlin asked is that you primarily, Jen?

Ms. Erickson stated yes.

Mr. Kern stated yes it's been defined as amenity attendant that the district has contracted with Evergreen Lifestyle Management who will provide someone to monitor the facility and I guess that includes the maintenance of it.

Mr. Laughlin stated yes they will typically do things like pick up trash and such.

Mr. Price asked could we possibly get the hours posted of when they're going to be there?

Mr. Laughlin stated yes I'll get with Jen on that.

On MOTION by Mr. Taylor seconded by Mr. Kern with all in favor resolution 2019-10, approving the proposed budget for fiscal year 2020 and setting the public hearing date for adoption as August 20, 2019 at 2:00 p.m. was approved.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2019-11, Authorizing the HOA to Enforce Parking Restrictions

Mr. Walters stated we've had some discussions regarding parking enforcement and you've seen the outline of restricted areas and what we would consider no parking zones. With discussions with the HOA they have some more leeway in authority and enforcing some of the parking throughout the community and in order to do so they are seeking from us a resolution authorizing them to do so on District-owned streets so that is the purpose of the resolution is to

authorize the HOA to begin those enforcement proceedings in conformance with their covenants and restrictions and to formally adopt and provide them with that no parking area description and depiction for their use.

Mr. Taylor stated I don't see it in the packet. Did you have the resolution drafted, Jason?

Mr. Walters stated I did and I distributed it. I was hoping it would be brought to the meeting.

Mr. Laughlin stated I do not see it.

Mr. Walters stated if you'd like to authorize the chair in final review of that resolution I'll make sure it's circulated to him and any other board members but if you could authorize the chair to sign that resolution and convey it to the HOA we will get that ready.

A resident asked is it on the website?

Mr. Kern stated the map is right here. The resolution is as Jason just explained. The critical part is the map if we're all in agreement. If you recall at previous meetings we asked the district engineer to prepare the map and we've gone through a round of comments so this map addresses any area in front of a fire hydrant, 15 feet before and after the fire hydrants, 60 feet after and intersection and 85 feet before an intersection. I think it's a pretty comprehensive map based on the resident's request and the comments we had.

Mr. McCranie stated it's also based specifically on FDOT's standards for parking requirements and then NFPA, National Fire Protection Association for parking around fire hydrants.

A resident stated if you live in the neighborhood either park in your driveway or garage, not on the street. What can you do to enforce that?

Mr. Taylor stated that's what this resolution will provide. It's going to authorize the HOA to enforce the restrictions that are in the covenants and restrictions as well as this new map.

A resident asked how will they enforce it? Say no you can't and then they still do it?

Mr. Kern stated the resolution sets forth the ability to fine initially and it's a little bit more strenuous when you get into the ability to tow. I worked with the HOA and district counsel and the quickest action to take was to go ahead and give the authority to fine for violating the parking restrictions per the guidelines and now this potentially adopted map.

Mr. Walters stated it would be similar to any other violation of covenants. If you were to not maintain the yard they could levy fines against that property owner and it's the same concepts for illegal parking. Unfortunately the district does not have that authority; our authority starts with the towing, although we have the option to move in that direction if this isn't successful in curbing the parking problem. The HOA will have that ability to both fine and lien the property if those fines are unpaid, which should be a pretty strong enforcement arm.

A resident asked what about the 85 foot rule? Is that enforced now?

Mr. Kern stated only if this is adopted.

Mr. Taylor stated we had to have the district engineer prepare a study and map that the HOA will enforce.

A resident asked how much is the fine?

Mr. Taylor stated I don't have that off the top of my head.

A resident asked and there is a lien after a fine?

Mr. Taylor stated it goes through state statute of how you can impose a lien, yes.

Mr. Kern stated I believe the HOA has a fining committee so that's where, as Jason mentioned, the district doesn't have the ability to do that but the HOA does so there's a process where as mentioned if you don't mow the yard you get a notice and then a fine. Jen can probably speak to the process better than any of us.

A resident stated evidently that hasn't happened in the past because the same people parking the street day in and day out.

Mr. Kern stated because we don't have the map adopted yet with the new restricted areas. Based on resident feedback we looked to create a restricted parking map and that's what we've done and now the HOA will be able to enforce that map.

A resident asked how long should that take?

Mr. Kern stated I think as soon as we adopt this resolution, if we do, it becomes enforceable and the HOA can then start enforcing this.

Mr. Walters stated that's correct. It's up to them to being the enforcement procedures and the outline of how they go about doing that but they wanted this resolution authorizing them to do so.

A resident asked who is the enforcer?

Mr. Kern stated the HOA, Evergreen Lifestyles Management.

A resident asked is someone riding around looking for people parking like that?

Mr. Kern stated or upon notice from a homeowner.

Mr. Taylor stated part of Evergreen, which is the property manager of record for Amelia Walk is serving the residents of the community. Jen is the representative of Evergreen. We are the CDD board so there are two boards within Amelia Walk. If there is an issue related to parking, trash, non-compliance issues with landscaping it all goes to Evergreen and then it goes back to the HOA board for enforcement and they meet monthly or as needed.

Ms. Laura Taylor, 85044 Babcock Court, asked is the parking an overnight situation or just in general? Is parking going to be enforced all day long?

Mr. Taylor stated this map shows restricted areas, which you cannot park in.

A resident stated there are some very specific distances set in this of 15, 65 and 85 feet. I don't know what the plan to mark those points is. Certainly I don't want more signs planted in front of people's houses. I don't know if there is intent to paint the streets or curbs or some mechanism to let people know where these points are so they don't inadvertently offend anybody so that needs to be resolved by whoever is enforcing this.

Mr. Kern stated I think it's a worthwhile discussion that there is going to be a cost there so I think as a district we need to understand what our willingness to participate in that is and frankly where that's funded from. If we have to paint all of these restricted areas on the curbs I don't know that the HOA is going to have the ability to perform that work and maintain it so there is some initial cost and some operating costs. We may be somewhat required to post signage.

Ms. Bock asked won't the HOA meet before we meet again? If we could be sure they would meet and talk about this and if they've got any issues that they feel they can't support like buying the paint or paying for the curbs to be painted then we need to talk about it next month so we keep this rolling.

Mr. Taylor stated okay sounds good.

On MOTION by Mr. Taylor seconded by Ms. Bock with all in favor authorizing the chair to work with staff and execute resolution 2019-11 approved.
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Mr. Laughlin stated before we go into staff reports I wanted to add something that counsel caught. We wanted to discuss the authorization of phase V RFP. We have to have the board authorize it to even start the process.

Mr. Walters stated we've gone through this several times in the past but if you recall we did issue the bonds for the funding of the project so all of that has already been approved and the funding is in place. My understanding is that all of the engineering and permitting is complete as well so this is just the kick off point and we will be back to the board on this but this is just so we can put the notice out there and start the process, which we will generate in the next 60-90 days. We will advertise for the project and competitively solicit that project as we've done in the past. At this point you're just authorizing staff to issue that RFP and the second page is scoring and this is in conformance with what we've used in the past. We send that out to perspective bidders.

Mr. McCranie stated I read the RFP and I'd like you to ask for it to be done in substantial form because there are small changes that need to be made, such as my address, how many sets I want to ask for from each bidder and where we are going to find the plans that I want to be able to modify.

Mr. Walters stated the RFP notice is in substantial form.

On MOTION by Mr. Taylor seconded by Mr. Kern with all in favor the evaluation criteria to be used in an RFP for Phase V was approved with staff authorized to issue the RFP.

SIXTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

There being none, the next item followed.

B. District Engineer

Mr. McCranie stated you have requisition numbers 38 and 39 that have already been submitted to the trustee. Number 38 was to Onsign Industries for \$6,348.42 for mailboxes and number 39 was for Micamy Design for \$69,348.87 for furniture for the amenity center. We got those approved and paid so that they could order the furniture to avoid any potential delays. We would like those two to be ratified.

On MOTION by Mr. Taylor seconded by Ms. Bock with all in favor requisition numbers 38 and 39 were ratified.

Mr. McCranie stated then we have requisition number 40 and the companion requisition is number 11. That is for the phase four construction, the Earthworks draw numbers 7 and 8. Number 40 is for \$299,453.41 and requisition number 11 is \$125,906.55, which represents 70.4% and 29.6% of their overall draws.

Mr. Taylor asked what percent do you think they are complete right now?

Mr. McCranie stated it's hard to say overall. Earthwork-wise they are 90% or more done. Water and sewer they are at 20-30% overall. It looks to be on schedule. We have a meeting coming up on Thursday and I can get a better sense.

Mr. Taylor asked and we're holding back retainage?

Mr. McCranie stated yes we have a 10% retainage.

On MOTION by Mr. Taylor seconded by Mr. Kern with all in favor requisition numbers 40 and 11 were approved.

Mr. McCranie stated I have requisition number 12 for Hopping, Green & Sams for \$920 and that is legal services specific to phases 4B and 5, which is assessment area 3B.

On MOTION by Mr. Taylor seconded by Ms. Bock with all in favor requisition number 12 as approved.

Mr. McCranie stated I have a final request, which is brand new. Marand Builders has submitted an invoice for their deposit. They are the ones doing the renovation. It is for \$6,520 and it will be requisition number 41. I'd like to be able to process it, have Daniel sign it and get it ratified at the next meeting or it can be approved here. I don't want to wait and pay them a month and a half from now. It's a deposit invoice.

On MOTION by Mr. Kern seconded by Ms. Bock with all in favor requisition number 41 was approved.

C. District Manager - Report on the Number of Registered Voters (476)

Mr. Laughlin stated there are currently 476 voters within the district.

A resident asked why was that requested?

Mr. Laughlin stated it's required.

D. Community Manager - Report

Ms. Erickson stated the fountains have been reprogrammed because the timers were off, locks were installed for the renovation and the irrigation clock has been ordered and until it comes in we have the landscape company doing manual watering. We have some monument repairs, for which you should have proposals before you. The first is from H.D. Handyman Services. To do the pressure washing, painting and labor for the monument it's going to be a total of \$1,600. My concern is they don't have the high value insurance. You also have a proposal from La Mancha for pressure washing, they are going to do the repairs to the few boards that need to be replaced because they're dry-rotted and the painting for a total of \$7,600. That's to bring them up to looking like they're new again. La Mancha also did several other proposals for other things that they say need to be painted and cleaned within the community, including the pergolas at the twin ponds, the garbage area and the front light house. That would include all of the pressure washing of the brick and repaint anything that's needed to bring it up to looking like they're new as well.

Mr. Taylor asked do we have a different color on the exterior of the clubhouse building coming?

Mr. Kern stated yes. The designer selected new colors given that the building is going to be completely repainted.

Mr. Taylor stated so our current scheme of the entry monument is similar to our clubhouse today, right?

Mr. Kern stated I think it's pretty neutral.

Ms. Erickson stated it's beige/yellow.

Mr. Taylor stated so we could update the clubhouse and continue the same color on the monument.

Mr. Kern stated if you wanted to yeah. I'm assuming it doesn't matter what color you select, this is just a proposal for the labor. Personally I think there's a need for a lot of the repairs listed here above and beyond just pressure washing and painting. There are going to be some trim boards that need to be replaced and stuff like that so the La Mancha one seems a

little more comprehensive, although it is significantly more it seems to capture more scope of work too.

Mr. Taylor asked have you worked with them before?

Ms. Erickson stated yes. The reason their's is more expensive is because they're going to replace any dry rotted boards and any trim that needs to be replaced. H.D. Handyman Services said that would be something they would have to bill after they started the work because they'd have to pull any boards that were rotten and he said it could be upwards of \$600-700 in addition to replace any boards that need to be done.

Mr. Kern stated that one just states six monuments, this other one states nine monuments, two pergolas, two signs at the back, a garage container and then the lighthouse at the front.

Mr. Taylor asked did La Mancha give you a timeframe to be completed?

Ms. Erickson stated I need to give him seven days notice and he could have everything done within 30 days of that notice.

Mr. Taylor asked how are we going to pay for it?

Mr. Laughlin stated if everything goes well with the pool there should be a little left in the capital reserves so we could use that. The pool resurfacing was \$85,000 or so and that leaves us with \$15,000 as long as nothing goes wrong with the pool.

Mr. Taylor stated I'd like to coordiante with staff on the colors because if we're updating the clubhouse it might make sense to do a cohesive color scheme but if it's neutral and we don't think it's needed we can do the clubhouse one color and leave the monuments the same color as they are now.

<p>On MOTION by Mr. Taylor seconded by Ms. Bock with all in favor La Mancha's proposal for pressure washing, repairs and painting of various items throughout the community was approved at an amount not to exceed \$7,600 with Mr. Kern authorized to work with staff on coordinating a color scheme.</p>

Ms. Erickson stated the easement project that I've been working on I've contacted all of the residents who live on easements and I've only gotten one agreement to do so with a request that the land was cleared, releveled, filled in with dirt, and they would irrigate it. I've gotten six definitive nos, one maybe and the others have not gotten back to me.

Mr. Taylor stated to be clear for everybody in the room we asked staff to go back to each of the residents that have an easement between the adjoining parties that have no grass and I think the board recommended we would install sod if the residents on each side of the property line would irrigate and she's saying only one has agreed to do that. My recommendation is if they're not going to irrigate it there's no sense in putting grass there.

Mr. Kern stated at least no sense in putting grass that needs irrigation.

Ms. Erickson stated right, I would suggest bahia.

Mr. Taylor stated if we go bahia we have to get the residents to recognize that the grass will grow into their yard and we have no responsibility for that to happen.

Ms. Erickson stated my only concern is right now it's dirt and weeds and we're paying the landscape company to tend to those and basically all they're doing is distributing dirt when they're mowing.

Mr. Taylor asked are we putting any bahia back in the next phase's ponds?

Mr. Kern stated yes we will be sodding pond banks and stabilizing the right of ways.

Mr. McCranie stated I will have to look back at what grass they're using.

Mr. Kern stated they will roll it out with bahia. I think it's probably just as well if we want to go that direction we just ask our landscape contractor to give us a proposal to install bahia in those tracts.

Mr. Taylor stated okay I recommend getting a proposal for that.

Ms. Bock asked and then would you have Jen go back to those homeowners?

Mr. Taylor stated yes and have them sign something that says this grass is not going to be irrigated.

Ms. Bock stated I wonder what they think is going to happen next. We certainly can't water it.

Mr. Taylor stated no we can't.

Mr. Kern stated I know there's at least one resident on Majestic Walk where the homebuilder sodded the tract and they irrigate it.

Ms. Bock stated in my neighborhood, which is a CDD, we have all kinds of easements and I'm not even sure people recognize what it is because they got grass at the same time. They just think it's a bigger yard.

Mr. Taylor stated we will direct staff to get a proposal for bahia sod with no irrigation and the board will make a decision at the next meeting.

SEVENTH ORDER OF BUSINESS Supervisors' Requests and Audience Comments

Supervisor's Requests

Mr. Kern stated today I received an update from our pool contractor. They've chipped the pool, put a new surface on the top, not the final surface but a new surface, chipped all the tile and all of the new tile is installed now. I think he's on the schedule this week to spray it but what they identified in the process was that three out of our six lights are burnt out and full of water so he gave me a proposal to one, replace the three lights, or two, replace all six lights with LED fixtures. They're currently incandescent bulbs so it's \$2,500 for three incandescent fixtures just to fix the broken ones, or it's \$5,200 to do all six in LEDs. I don't have it with me today but given the timeframe they need to do that before they do the final coat so I wanted to pitch it to the board and get approval to move forward with that.

Mr. Taylor stated I think you should do all six.

Ms. Bock stated yes.

On MOTION by Mr. Taylor seconded by Ms. Bock with all in favor replacing all six pool lights with LED fixtures was approved in an amount not to exceed \$6,000.

Audience Comments

Mr. Paul Geiger, 85493 Berryessa Way, stated last October I came to the CDD meeting and stated that the curb in front of my driveway had been broken up and at the Calumet/Berryessa intersection we had a depression. That depression has now gone down another two inches and the asphalt is cracking all the way around that. Dan came out and talked to the contractor and he told them sometime in phase four they were to come out and redo that but it's sinking rapidly. The other thing is Dan had them repair the cracks on the curb and I've sent you pictures, Mike. That repair has broken and cracked and it needs more of a permanent fix but the main thing is I don't know whether the sewer problem that we had earlier is adding to the sinking of the road but it's getting worse since October.

Mr. McCranie stated we are about to go and ask for the change order for Earthworks to do it now so we are in that process. We anticipated that we were going to do that as part of phase three but we didn't get it done so now we're making sure it's part of phase four when they come and pave.

Mr. Geiger asked and the curb?

Mr. McCranie stated I'll have to look at yours and then I'll come back to the board with my findings on your driveway.

Mr. Kern stated the work at least included the broken inlets. We will look at the detail and if we need to include something additional to address that but I think it did include a lot of the damaged curb in that intersection.

Mr. McCranie stated these pictures right here depict his actual driveway away from the intersection. I will go out there, look at it and verify it and I think we can come up with a better solution.

Mr. Taylor asked are trucks turning around in your driveway?

Mr. Geiger stated they aren't now since they stopped phase three. The concrete dump they pretty much moved everything down a ways. The day before yesterday we did have one concrete truck dump in there and they still haven't cleaned it all the way out but we don't have all of the concrete trucks now and they moved the other stuff so thank you very much for doing that.

Mr. Richard Phillip, 85032 Williston Court, stated I heard a couple of comments today about the maintenance on the lawn service here. One from the chairman was said about grass growing into another yard. Just today this happened; there's a mower that goes around and cuts the common grass, it's one of these zero turn mowers and he's not keeping his cover over his shoot and he's throwing debris up on our patio and I'm afraid he's going to throw a rock through one of our windows one time, plus there are kids in the back yard and he comes by faster than most cars are driving on the street so is there any way something could be said to these people?

Mr. Taylor asked Jen, can you check with the mowing people and make sure they're not dispersing trash and debris when they cut?

Ms. Erickson stated absolutely.

Mr. Buddy Price, 85037 Cherry Creek Drive, stated I have pondered the substantial increases in attorney and trustee fees and all and the answer was because of the new bonds for phase four and the upcoming phase five so the question is why are current residents paying for all of the bond issue for all of this future stuff? We paid for our bond issues way back in. Why is that not coming out of the bond money? It seems like we're subsidizing the developer here. I did notice on the website that seat four is vacant now and that was one of the resident board members. What are the plans by the board to fill that?

Mr. Taylor stated yes we had one board member that was elected, he came to one meeting and then resigned just recently so we are going to fill that seat again.

Mr. Laughlin stated I will have Jen notify the residents of the opening.

Mr. Price stated there are a lot of new residents that might be interested in that position so I would suggest republishing and getting additional resumes.

Mr. Taylor stated that was the intent when I heard he resigned. I wanted to get additional resumes before we made a recommendation.

Ms. Connie Phillip, 85032 Williston Court, stated our circle is just about done with construction and the house that is just getting done is getting their driveway done by pavers. It's not ready yet but we have a cockeyed pole. I don't know if it's better to fix that before his driveway gets put in or if that's something we can do later.

Mr. Laughlin asked is that a streetlight?

Ms. Phillips stated yes.

Mr. Laughlin stated that would be FPL.

Mr. Red Jentz, 85051 Bistineau Court, stated the other week my wife and I were walking down Champlain towards the new section right past Williston and on the right hand side there is a huge hole between where the curb is and she sprained her ankle and hurt herself. Who do we bring that to?

Mr. Taylor stated I think the first line of notice would be to Jen, she's the resident manager for the community. She was out last week on a personal matter but she's back.

Mr. Jentz stated we will get a picture and an email to you.

Mr. Taylor stated right and she will route it to the right person within either the CDD or the HOA.

Ms. Erickson stated just to let you know, that's on schedule to be repaired Friday.

Mr. Jentz stated the second thing has to do with keeping things on track. Dan the engineer did a great job but I'm just thinking there's got to be a better way to approve these checks. If it's in budget and the budget has been approved and he's the project manager why is he having to get a check approved for Marand to keep things on track?

Mr. Laughlin stated this is for bond money. What we just approved was the budget for the operations and maintenance; that has nothing to do with the projects that are happening. That's coming out of the bond issuance money.

Mr. Taylor stated capital improvements have to be approved.

Mr. Jentz asked so it's because it's the funding source?

Mr. Laughlin stated yes I believe the trustee requires certain steps be taken.

Mr. Jentz asked how do we change that? Is that federal or state? I work in private business and even if it was over 10% in order to keep the project on track we'd say the project manager or whoever was doing the purchasing could make that decision.

Mr. Laughlin stated we can actually ratify as opposed to approving, which we did today, so if it is an urgent matter Dan can write up the requisition and we can essentially get it approved and then it will come to the board to ratify it.

Mr. McCranie stated I typically don't have an issue and that's why were able to ratify those two because either I'm told they're critical or I can check and see that they are critical. Otherwise we are on a schedule and I have the contractors give it to me on a specific timeframe so I can back to here and they know it's a 30-day process for them to get paid. It's a process and we don't mind it. We know the game.

Ms. Bock stated it's all public record because everything has to be out in the open so it's in the minutes and it's on your website as soon as we approve the minutes. It seems like we're dragging a bunch of stuff but it's just the way it is.

Mr. Jentz stated I'm not saying that I'm just saying if I was the contractor I'd want to get paid and if we want to keep things on track they have the prerogative to stop working if they're not paid.

Mr. Kern stated that's why Dan and I coordinated on that Marand one to make sure we're making our payments so we don't run into that. We try and proactively account for those things and do them ahead of time.

Ms. Bock stated any time you see something that would make us better that we can control, please bring it up.

Mr. Jentz stated I think you could probably change that somehow. On the pool again, sore subject and all, but the last time we talked about having a schedule published. Is something like that going to happen that shows us what the critical path items are and when they're going to get done?

Mr. Laughlin stated I believe the amenity clubhouse schedule is on the website. I had Mr. Lewis reach out to me.

Mr. Kern stated yes I provided the schedule to staff for the amenity project. The pool itself we didn't have a detailed schedule provided it was really just a duration that was stated.

Mr. Jentz stated I think we ought to have a critical path schedule.

Mr. Kern stated the amenity center does have that.

Mr. Jentz asked did the trusses get ordered and delivered and all that?

Mr. Kern stated they were ordered. We're waiting on them. They're still a critical path item.

Mr. Jentz asked when are we looking at being able to use the facilities?

Mr. Kern stated we're in the beginning but we're still on schedule now.

Mr. Jentz asked for July?

Mr. Kern stated I don't feel comfortable stating an exact date but the schedule is available on the website. The pool is on or ahead of schedule given where they're at today. I looked at it today and there is currently still portions of the facility that are available like the tennis courts and playgrounds and we will continue to maintain as much as we can and I think if the pool finishes early there might be an opportunity to isolate the pool and bathrooms and everything we need for the Department of Health to open the pool but we're just going to have to monitor that and look at it when we get there.

Mr. Frank Santorelli, 85051 Williston Court, stated I had sent pictures to Jen regarding puddling of water in front of my house. She said the engineer would come over and look. Did you get a chance to?

Mr. McCranie stated I saw the pictures but I haven't been able to go. I want to wait for another rain. I can tell you from the pictures all of that is within tolerance because while it's

water the gutter grades in that gutter is going to be a .3% so it's nearly flat and it will slowly flow.

Mr. Santorelli asked is that comparative to the other gutters not the case? Mine is puddled and theirs is not so the grade tolerance or whatever it might be needs to be corrected.

Mr. McCranie stated I don't see us doing that but I will look again. I can bring back to the board what it would cost but in order to make that type of repair you'd have to rip up all of the curbing, rip up the road, repave the road, redo the curbing with different grades and it would be a massive project to try to change what's there now.

Mr. Kern stated in the past I've been successful with small issues where it's not a valley with either building up or grinding down. Maybe there's just a random high spot that can come down.

Mr. McCranie stated I can certainly look at those options but it appeared as if there were smaller areas of two and three feet that would hold water.

Mr. Kern stated and maybe downstream there's a gutter buddy.

Mr. McCranie stated I will certainly have a report because I will be going out there to check Mr. Geiger's driveway as well so I will have a report back to you at the last meeting.

Mr. Dale Lewis, 85584 Berryessa Way, stated the cul-de-sac on Calumet we've brought this up maybe a month ago has got to be cleaned up.

Mr. Taylor asked are you talking about where the sidewalk issue is?

Mr. Lewis stated the side where the sidewalk isn't. It would be nice to have the sidewalk continue all the way around. The grass doesn't get cut in there, there are trees that have been growing over so they should be trimmed back, it should just be tidied up.

Mr. Taylor stated I think the board authorized a sidewalk to be done and I think we're coordinating it to be efficiently priced out.

Mr. Lewis stated I don't think Trim All gets over in that area.

Mr. Taylor stated that's the first I've heard of the landscape. Can you look at that, Jen?

Ms. Erickson stated yes.

Mr. Kern stated Dan, I think you did a detail for that sidewalk with the grades and everything so just an update on that, I asked the contractor for the amenity facility because he's got a little bit of concrete work and hardscape stuff to price that for me. The other alternative

would be to have our site contractor for phase four so whoever can do it at a competitive price and the fastest we will have them do it.

A resident asked is the sidewalk going to continue all the way around?

Mr. Taylor stated we previously approved it to go all the way around.

EIGHTH ORDER OF BUSINESS Financial Reports

A. Balance Sheet & Income Statement

B. Assessment Receipts Schedule

C. Approval of Check Registers

Mr. Laughlin stated the check register is for \$63,970.70 and that includes the 50% payment for the pool resurfacing.

On MOTION by Mr. Taylor seconded by Mr. Kern with all in favor the check register was approved.

NINTH ORDER OF BUSINESS Next Scheduled Meeting

Mr. Laughlin stated are next meeting is scheduled for June 18th at 2:00 here at the offices of Compass Group.

TENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Kern seconded by Ms. Bock with all in favor the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

FIFTH ORDER OF BUSINESS

Big-n-Lil Custom Creations, Inc.

Invoice

D/B/A
 Signtalk Graphix
 12610 Cachet Drive
 Jacksonville, FL 32223

Date	Invoice #
5/29/2019	3646

Bill To
Amelia Walk CDD 475 West Town Place Suite#114 St. Augustine, FL 32092

Ship To
Amelia Walk Wayfinding Signs Installed

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
	50% down, balance C...		5/29/2019			

Quantity	Item Code	Description	Price Each	Amount
1	Construction sign	single sided alumnacore 4'x8' sign faces attached to 1"x4" braces all mounted to vinyl coated 4"x4"x12' sign posts installed at customers location/ black backs	650.00	650.00T
2	Construction sign	single sided alumnacore 4'x6' sign faces attached to 1"x4" braces all mounted to vinyl coated 4"x4"x12' sign posts installed at customers location	500.00	1,000.00T
3.5	Labor	to cover installer and helper time to travel to Site and Back, plus install time	65.00	227.50T
		Sales Tax	0.00%	0.00

.Thank you for your business.

Phone #	Fax #	E-mail
904-737-9119	904-737-4005	signtalkgraphix@gmail.com

Total \$1,877.50

SIXTH ORDER OF BUSINESS

Estimate

CROWN POOLS, INC.
3002 PHILLIPS HIGHWAY
JACKSONVILLE, FL 32207-4306

Estimate #: 111765

Questions? Contact us: [Phone / Fax / Email]
(904) 858-4300

Estimate Date: 6/5/19

Amelia Walk - Greenpoint
85207 MAJESTIC WALK BLVD
FERNADINA BEACH, FL 32034

Site: Amelia Walk - Greenpoint
85207 MAJESTIC WALK BLVD
FERNADINA BEACH, FL 32034

System ID: 9884

Estimate Description:

QUOTE: MONTHLY CLEANING

<u>Qty</u>	<u>Unit</u>	<u>Description</u>	<u>Price</u>	<u>Sub Total</u>	<u>Tax</u>	<u>Total</u>
1		SERVICE OF: {1} POOL - ZERO ENTRY	\$1,100.00	\$1,100.00		\$1,100.00

(3) VISITS PER WEEK: M-W-F

PRICE INCLUDES: LABOR AND ALL CHEMICALS NEEDED TO PROPERLY MAINTAIN POOL ACCORDING TO FLORIDA HEALTH CODES

SERVICE INCLUDES:
COMPLETE CLEANING OF POOL
BRUSHING OF TILE, WALLS, FLOOR, SKIM & DEEP NETTING
VACUUM WHEN NEEDED, ETC.

SERVICE OF POOL FILTRATION SYSTEM

EQUIPMENT CHECK: GASKETS, O-RINGS, ETC.
WE HAVE A DEDICATED SERVICE DEPARTMENT TO MAKE ANY TYPE OF POOL REPAIR REQUIRED

CHECK WATER FOR PROPER CHEMICAL READING AND BALANCE AS NEEDED TO MEET HEALTH CODES
FILL OUT HEALTH DEPT RECORD LOG & KEEP ON-SITE

ANY EXTRA NON-SCHEDULED VISIT: THE CHARGE WILL BE \$175 PER TRIP (CHEMICALS NOT INCLUDED)

Estimate Amount :	\$1,100.00	\$0.00	\$1,100.00
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Submitted by _____	Buyer(s), Sign _____
and Date: _____	Acceptance, and Date: _____

THIS ESTIMATE IS VALID UNTIL: AUGUST 31,2019

* THIS IS A PRELIMINARY ESTIMATE - ADDITIONAL CHANGES/CHARGES TO THIS ESTIMATE MAY BE REQUIRED TO COMPLETE REQUESTED REPAIR

CROWN POOLS, INC.
3002 PHILLIPS HIGHWAY
JACKSONVILLE, FL 32207-4306

Questions? Call:
(904) 858-4300
System ID: 9884
Page 1 of 1

**AGREEMENT BETWEEN AMELIA WALK COMMUNITY DEVELOPMENT
DISTRICT AND CRYSTAL CLEAN POOL SERVICE, INC.
FOR POOL MAINTENANCE SERVICES**

This Agreement is made and entered into this 1st day of October, 2016, by and between:

Amelia Walk Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, being situated in Nassau County, Florida, and whose address is 475 West Town Place, Suite 114, St. Augustine, Florida 32092 ("the District"), and

Crystal Clean Pool Service, Inc., a Florida corporation, whose address is 9020 Berry Avenue, Suite 1, Jacksonville, Florida 32211 ("Contractor").

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes (the "Act"); and

WHEREAS, the District owns, operates and maintains certain swimming pool facilities ("Facilities"); and

WHEREAS, the District desires to enter into an agreement with an independent contractor to provide pool maintenance services for the Facilities; and

WHEREAS, Contractor submitted a proposal and represents that it is qualified to serve as a pool maintenance contractor and provide such services to the District; and

WHEREAS, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement;

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

1. **INCORPORATION OF RECITALS.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

2. **DESCRIPTION OF WORK AND SERVICES.** The duties, obligations, and responsibilities of Contractor are to provide pool maintenance services as described in the scope of work attached hereto as Exhibit A ("Scope of Services"). In addition, Contractor shall:

- a. Be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met;
- b. Report directly to the District Manager or his designee;

- c. Use all due care to protect the property of the District, its residents, and landowners from damage;
- d. Promptly respond to maintenance emergencies or problems associated with the Facilities, and shall promptly repair any damage or harm resulting from Contractor's activities and work; and
- e. Promptly provide a full written report as to all accidents or claims for damage relating to the Facilities including any damage or destruction of the property and shall cooperate and make any and all reports required by any insurance company or the District in connection therewith.

3. **COMPENSATION AND PAYMENT.** In exchange for Contractor's providing the services specified herein and in Exhibit A, the District shall pay to Contractor the sum of Seven Hundred and Eighty Dollars (~~\$780.00~~) per month, plus the cost of chemicals. Contractor shall provide an invoice to the District each month, and the District shall pay invoices within 30 days from receipt.

4. **TERM.** The term of this Agreement shall be from October 1, 2016, through September 30, 2017. The Parties may renew this Agreement on terms agreeable to both Parties on an annual basis.

5. **INSURANCE.**

A. Contractor shall maintain throughout the term of this Agreement the following insurance:

- (1) Worker's Compensation Insurance in accordance with the laws of the State of Florida.
- (2) Commercial General Liability Insurance covering Contractor's legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, and covering at least the following hazards:
 - (I) Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractors' operation.
- (3) Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.
- (4) Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

- B. The District, its staff, consultants and supervisors shall be named as an additional insured. Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverages, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-VII.
- C. If Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

6. INDEMNIFICATION.

- A. Obligations under this section shall include the payment of all settlements, judgements, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.
- B. Contractor agrees to defend, indemnify and hold harmless the District and its officers, agents and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries, death, property damage or of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, Florida Statutes, or other statute.

7. COMPLIANCE WITH GOVERNMENTAL REGULATION. Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency

within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

8. LIENS AND CLAIMS. Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of Contractor's performance under this Agreement, and Contractor shall immediately discharge any such claim or lien. In the event that Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving notice of termination.

9. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either Party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

10. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

11. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

12. TERMINATION. The District agrees that Contractor may terminate this Agreement with cause by providing sixty (60) days written notice of termination to the District stating a failure of the District to perform according to the terms of this Agreement; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to Contractor. The District shall provide thirty (30) days written notice of termination without cause. Upon any termination of this Agreement, Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against Contractor.

13. **PERMITS AND LICENSES.** All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for Contractor to perform under this Agreement shall be obtained and paid for by Contractor.

14. **ASSIGNMENT.** Neither the District nor Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.

15. **INDEPENDENT CONTRACTOR STATUS.** In all matters relating to this Agreement, Contractor shall be acting as an independent contractor. Neither Contractor nor employees of Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of Contractor, if there are any, in the performance of this Agreement. Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

16. **HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

17. **ENFORCEMENT OF AGREEMENT.** A default by either party under this Agreement shall entitle the other party to all remedies available at law or in equity. In the event that either the District or Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

18. **AGREEMENT.** This Agreement, together with Exhibit A, shall constitute the final and complete expression of this Agreement between the District and Contractor relating to the subject matter of this Agreement. To the extent the provisions of Exhibit A conflict with the provisions of this Agreement, the terms of this Agreement shall control.

19. **AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and Contractor.

20. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all the requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this instrument.

21. **NOTICES.** All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A. If to the District: Amelia Walk Community Development District
475 West Town Place, Suite 114
St. Augustine, Florida 32092
Attn: District Manager

With a copy to: Hopping Green & Sams, P.A.
119 South Monroe Street
Suite 300
Tallahassee, Florida 32301
Attn: Jason M. Walters

B. If to Contractor: Crystal Clean Pool Service, Inc.
9020 Berry Avenue, Suite 1
Jacksonville, Florida 32211
Attn: Jamie Miley

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

22. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the District and Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and Contractor and their respective representatives, successors, and assigns.

23. **CONTROLLING LAW.** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida.

24. **PUBLIC RECORDS.** Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with Florida law.

25. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

26. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and Contractor as an arm's length transaction. The District and Contractor participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

27. **COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

IN WITNESS WHEREOF, the parties execute this Agreement as of the day and year first written above.

Attest:

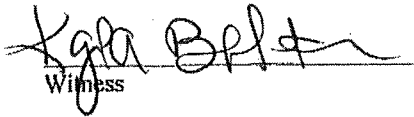
AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT



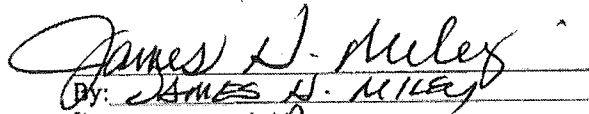
Chairperson

Witness

CRYSTAL CLEAN POOL SERVICE, INC.



Witness



By: JAMES J. MILEY
Its: VP

Exhibit A: Scope of Work

EXHIBIT A

Pool Maintenance Scope of Work

Contractor shall provide the following pool maintenance services to the District three (3) times per week:

1. Check pool water quality and complete equivalent to *DH Form 921 3/98 Swimming Pool Report*, as required by Chapter 64E-9.004(13), FAC, per site visit.
2. Conduct necessary tests for proper pool chemicals as required in order to maintain water quality levels within requirements of Chapter 64E-9.004(1)(d).
3. Operate filtration and recirculation systems, backwashing as needed. Clean all strainers.
4. Maintain pool at proper water level, and maintain filtration rates. Check valves for leaks, as well as other components, and maintain in proper condition.
5. Manually skim, brush and vacuum pools as necessary. Maintenance shall be performed three (3) days per week, or as needed. It is recommended that the pools be closed on Mondays for super chlorination and algae treatment as necessary.
6. Advise the District of any necessary repairs, cleaning, or replacement items required due to "normal wear & tear," "acts of God," or vandalism. Such repairs shall be billed separately, upon approval of the District.

NOTE: All chemicals required for cleaning the pools, including, but limited to, special treatment of stains, metals sequestering, foam removal, oil removal, phosphate and nitrate removal, mustard and black algae treatment, and super chlorination, shall be used as needed and billed separately. Additional service and/or chemicals required due to natural disasters or gale-force winds (or stronger) shall be billable as well. The District shall purchase directly all pool chemicals necessary to comply with Items 1 and 2, above.

COMMERCIAL POOL SERVICE AGREEMENT

Crystal Clean Pool Service, Inc.
 9020 Berry Ave. Suite 1
 Jacksonville, Florida 32211
 (904) 855-8884 (904) 855-8839

License #
 CPC 1457970

Janie Nilley

Email: admin@crystallcleanpools.net

Gallons: _____	Date: <u>14-Oct-16</u>
Property Name: <u>Amelia Walk</u>	
Address: <u>85287 Majestic Walk Blvd.</u> <u>Amelia Island, FL. 32034</u>	
Billing Address: _____	
<u>Pool Service Includes:</u>	
<ul style="list-style-type: none"> Vacuuming Skimming 	<ul style="list-style-type: none"> Brushing Chemical Balance Pool/Equipment Inspection Filter Cleaning
<u>Special Instructions/Information</u>	
<ul style="list-style-type: none"> Additional trips (cleanings) are a minimum of \$55.00 each. Code Brown Emergency Service-Fecal Contamination, cleanup and chemical treatment price is based on time and chemicals This is a yearly contract that is automatically renewed unless cancelled. Monthly invoices will be billed out by the 10th, with a net 30. Payments made to Crystal Clean Pool Service, Inc. Pre-existing conditions: staining and sealing on pool walls and flooring not covered. Crystal Clean Pool Service is not liable for pre-existing conditions. 	
<u>Weekly Service Schedule:</u>	
SUMMER:	<input type="checkbox"/> 1 Day <input type="checkbox"/> 2 Day <input checked="" type="checkbox"/> 3 Day Other _____ Days
WINTER:	<input type="checkbox"/> 1 Day <input type="checkbox"/> 2 Day <input checked="" type="checkbox"/> 3 Day Other _____ Days
Chemicals: <input checked="" type="checkbox"/> Chemicals Included <input type="checkbox"/> Billable <input type="checkbox"/> Not Included, Billed Separate <input type="checkbox"/> Water Management <input type="checkbox"/> Chemical Service Only	
<u>If Chemicals Provided by Crystal Clean Pool Service:</u>	
We will install the following at NO CHARGE: <ul style="list-style-type: none"> Installation of chemical feeder Installation of chemical tanks Chemical tanks are housed in a Rubbermaid Container 	
Note: <ul style="list-style-type: none"> All chemicals that are included in price: Chlorine, Acid, Sodium Bicarb, Stabilizer, D.E. Powder. Chemicals will be delivered every 3 weeks during Winter and every 2 weeks during Summer. If contract is cancelled, then chemical tanks & feeders will be removed from the property. If approved, location of chemical tanks will be determined. 	
Total Monthly Cost:	<u>\$780</u>
Authorized Signature: _____	Date: <u>10/14/16</u>
<small>Crystal Clean Pools</small>	
Your acceptance of this agreement by signature below will constitute a contract entered in accordance with the conditions, charges, and terms outlined within this contract. Work cannot be started without a signed contract. Contract Price includes all labor, materials, sales tax complete.	
Authorized Signature: _____	Date of Acceptance: _____
<small>Customer</small>	

SEVENTH ORDER OF BUSINESS

**Amelia Walk
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2018

Amelia Walk Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2018

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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
Amelia Walk Community Development District
Nassau County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Amelia Walk Community Development District as of and for the year ended September 30, 2018, 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. 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

To the Board of Supervisors
Amelia Walk Community Development District

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund as of September 30, 2018, 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

Governmental accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by *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 in accordance with governmental auditing standards generally accepted in the United States of America, which consisted principally of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We 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 June 3, 2019 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 Amelia Walk Community Development District's internal control over financial reporting and compliance.



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

June 3, 2019

**Amelia Walk Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

Management's discussion and analysis of Amelia Walk Community Development District's (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 the private-sector. 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 funded by the District include general government, physical environment, culture and recreation and interest on long-term debt.

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.

**Amelia Walk Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

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.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities.

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, 2018.

- The District's total assets were exceeded by total liabilities by \$(97,402) (net position). Net investment in capital assets was \$7,908,325. Unrestricted net position was \$(8,096,526). Restricted net position was \$90,799.
- Governmental activities revenues totaled \$5,276,925 while governmental activities expenses totaled \$1,401,221.

**Amelia Walk Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, deferred outflows of resources liabilities and net position of the District.

Net Position

	Governmental Activities	
	2018	2017
Current assets	\$ 95,603	\$ 231,292
Restricted assets	5,065,815	643,143
Capital assets, net of depreciation	7,737,664	5,467,841
Total Assets	12,899,082	6,342,276
 Deferred outflows of resources	 12,068	 -
 Current liabilities	 808,454	 470,382
Non-current liabilities	12,200,098	9,845,000
Total Liabilities	13,008,552	10,315,382
 Net position - net investment in capital assets	 7,908,325	 (4,552,159)
Net position-restricted	90,799	540,405
Net position-unrestricted	(8,096,526)	68,645
 Total Net Position	 \$ (97,402)	 \$ (3,943,109)

The decrease in current assets is related to the assessments receivable in the prior year.

The increase in restricted assets was related to the bond refunding in the current year.

The increase in capital assets is primarily related to the new capital project initiated in the current year.

The increase in current liabilities is related to the increase in contracts payable in the current year.

The decrease in unrestricted net position and the increase in net investment in capital assets is primarily related to the allocation of debt in the current year.

**Amelia Walk Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

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.

Change in Net Position

	Governmental Activities	
	2018	2017
Program Revenues		
Charges for services	\$ 3,648,452	\$ 1,019,507
Grants and contributions	778	2,550
General Revenues		
Investment earnings	43,064	133
Other revenues	2,131	1,600
Gain on debt cancellation	1,582,500	-
Total Revenues	<u>5,276,925</u>	<u>1,023,790</u>
Expenses		
General government	145,770	155,009
Physical environment	284,971	248,162
Culture and recreation	168,655	162,373
Interest on long-term debt	801,825	568,921
Total Expenses	<u>1,401,221</u>	<u>1,134,465</u>
Change in Net Position	3,875,704	(110,675)
Net Position - Beginning of Year	<u>(3,973,106)</u>	<u>(3,862,431)</u>
Net Position - End of Year	<u>\$ (97,402)</u>	<u>\$ (3,973,106)</u>

The increase in charges for services relates to prepayments in the current year to pay down the Series 2012 Bonds.

The gain on debt cancellation and the increase in interest is related to the refunding of the Series 2012 Bonds.

**Amelia Walk Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

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, 2018 and 2017.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2018</u>	<u>2017</u>
Land	\$ 881,686	\$ 881,686
Construction in progress	5,150,597	2,791,798
Recreational facility and amenities	2,669,290	2,669,290
Equipment	6,232	6,232
Accumulated depreciation	<u>(970,141)</u>	<u>(881,165)</u>
Total Capital Assets (Net)	<u>\$ 7,737,664</u>	<u>\$ 5,467,841</u>

During the year, \$2,358,799 was added to construction in progress and depreciation was \$88,976.

General Fund Budgetary Highlights

The budget was exceeded by actual expenditures primarily because landscape extras expenditures were greater than were anticipated.

The September 30, 2018 budget was amended for increased streetlighting and wastewater expenditures.

Debt Management

Governmental Activities debt includes the following:

- In March 2012, the District trifurcated the Series 2006A Special Assessment Bonds with an outstanding balance of \$8,565,000 into \$1,675,000 Series 2012A-1, \$1,535,000 Series 2012A-2 and \$5,355,000 Series 2012A-3. The Series 2012A-2 Bonds were retired May 1, 2016 and the Series 2012A-3 Bonds were paid off during the current fiscal year. The balance outstanding at September 30, 2018 for the Series 2012A-1 Bonds was \$1,405,000.
- In January 2016, the District issued \$3,875,000 Series 2016 Special Assessment Bonds (Assessment Area A-2). The bonds were issued to finance the acquisition and construction of certain improvements for the benefit of Assessment Area A-2 of the District. The balance outstanding at September 30, 2018 was \$3,770,000.

**Amelia Walk Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Debt Management (Continued)

In April 2018, the District issued \$7,135,000 Series 2018A Special Assessment Bonds (Assessment Area A-3) to currently refund a portion of the Series 2012A-3 Special Assessment Bonds, pay a portion of the costs of the 2018 Project, make a deposit to the 2018A Debt Service Reserve Fund and pay certain associated costs associated with the issuance of the Series 2018A Special Assessment Bonds. The balance outstanding at September 30, 2018 was \$7,135,000.

Economic Factors and Next Year's Budget

Amelia Walk Community Development District does not expect any economic factors to have a significant effect on the financial position or the results of operations of the District in fiscal year 2019.

Request for Information

The financial report is designed to provide a general overview of 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 Amelia Walk Community Development District, c/o Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, FL 32092.

Amelia Walk Community Development District
STATEMENT OF NET POSITION
September 30, 2018

	<u>Governmental Activities</u>
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 32,587
Investments	32,622
Accrued interest receivable	6,782
Assessments receivable	1,272
Prepaid expenses	22,340
Total Current Assets	<u>95,603</u>
Non-Current Assets	
Restricted assets	
Investments	5,065,815
Capital assets, not being depreciated	
Land	881,686
Construction in progress	5,150,597
Capital assets, being depreciated	
Recreation facilities and amenities	2,669,290
Equipment	6,232
Less: accumulated depreciation	<u>(970,141)</u>
Total Non-Current Assets	<u>12,803,479</u>
Total Assets	<u>12,899,082</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	<u>12,068</u>
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	422,234
Deposits	200
Accrued interest	286,020
Bonds payable	100,000
Total Current Liabilities	<u>808,454</u>
Non-Current Liabilities	
Bonds payable	<u>12,200,098</u>
Total Liabilities	<u>13,008,552</u>
 NET POSITION	
Net investment in capital assets	7,908,325
Restricted for debt service	90,799
Unrestricted	<u>(8,096,526)</u>
Total Net Position	<u>\$ (97,402)</u>

See accompanying notes.

Amelia Walk Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenues and Changes in Net Position
Primary government	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
General government	\$ (145,770)	\$ 139,262	\$ 778	\$ (5,730)
Physical environment	(284,971)	272,248	-	(12,723)
Culture and recreation	(168,655)	76,122	-	(92,533)
Interest on long-term debt	(801,825)	3,160,820	-	2,358,995
Total Governmental Activities	<u>\$ (1,401,221)</u>	<u>\$ 3,648,452</u>	<u>\$ 778</u>	<u>2,248,009</u>
General Revenues				
				43,064
				2,131
				<u>45,195</u>
				1,582,500
				<u>3,875,704</u>
				(3,973,106)
				<u>\$ (97,402)</u>

See accompanying notes.

Amelia Walk Community Development District
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2018

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 32,587	\$ -	\$ -	\$ 32,587
Investments	32,622	-	-	32,622
Assessments receivable	1,272	-	-	1,272
Accrued interest receivable	15	1,550	5,217	6,782
Prepaid expenses	22,340	-	-	22,340
Restricted assets				
Investments, at fair value	-	1,209,458	3,856,357	5,065,815
Total Assets	\$ 88,836	\$ 1,211,008	\$ 3,861,574	\$ 5,161,418
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 50,751	\$ -	\$ 371,483	\$ 422,234
Deposits	200	-	-	200
Total Liabilities	50,951	-	371,483	422,434
Fund Balances:				
Nonspendable - prepaid expenses	22,340	-	-	22,340
Restricted - capital projects	-	-	3,490,091	3,490,091
Restricted - debt service	-	1,211,008	-	1,211,008
Unassigned	15,545	-	-	15,545
Total Fund Balances	37,885	1,211,008	3,490,091	4,738,984
Total Liabilities and Fund Balances	\$ 88,836	\$ 1,211,008	\$ 3,861,574	\$ 5,161,418

See accompanying notes.

Amelia Walk Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2018

Total Governmental Fund Balances	\$ 4,738,984
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets (land, \$881,686, construction in progress, \$5,150,597, recreational facilities and amenities, \$2,669,290, and equipment, \$6,232, net of accumulated depreciation, \$(970,141)) used in governmental activities are not current financial resources and; therefore, are not reported in the funds.	7,737,664
Deferred outflows of resources are not current uses; and therefore, are not reported at the fund level.	12,068
Long-term liabilities, including bonds payable, \$(12,310,000), net of bond discount net, \$9,902, are not due and payable in the current period and; therefore, are not reported at the fund level.	(12,300,098)
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported in the funds.	<u>(286,020)</u>
Net Position of Governmental Activities	<u><u>\$ (97,402)</u></u>

See accompanying notes.

Amelia Walk Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2018

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 487,632	\$ 3,160,820	\$ -	\$ 3,648,452
Developer contributions	778	-	-	778
Investment earnings	217	11,466	31,381	43,064
Miscellaneous revenues	2,131	-	-	2,131
Total Revenues	<u>490,758</u>	<u>3,172,286</u>	<u>31,381</u>	<u>3,694,425</u>
Expenditures				
Current				
General government	145,770	-	-	145,770
Physical environment	284,971	-	-	284,971
Culture and recreation	79,679	-	-	79,679
Capital outlay	-	-	2,358,799	2,358,799
Debt service				
Principal	-	4,845,000	-	4,845,000
Interest	-	431,925	-	431,925
Other debt service costs	-	12,393	317,800	330,193
Total Expenditures	<u>510,420</u>	<u>5,289,318</u>	<u>2,676,599</u>	<u>8,476,337</u>
Excess of revenues over expenditures	<u>(19,662)</u>	<u>(2,117,032)</u>	<u>(2,645,218)</u>	<u>(4,781,912)</u>
Other financing sources (uses)				
Gain on debt estiguishment	-	1,582,500	-	1,582,500
Issuance of long-term debt	-	1,000,624	6,134,376	7,135,000
Bond discount	-	-	(10,168)	(10,168)
Total Other Financing Sources (Uses)	<u>-</u>	<u>2,583,124</u>	<u>6,124,208</u>	<u>8,707,332</u>
Net change in fund balances	(19,662)	466,092	3,478,990	3,925,420
Fund Balances - October 1, 2017	<u>57,547</u>	<u>744,916</u>	<u>11,101</u>	<u>813,564</u>
Fund Balances - September 30, 2018	<u>\$ 37,885</u>	<u>\$ 1,211,008</u>	<u>\$3,490,091</u>	<u>\$ 4,738,984</u>

See accompanying notes.

Amelia Walk 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, 2018

Net Change in Fund Balances - Total Governmental Funds \$ 3,925,420

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

Statement

of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$2,358,799, exceeded depreciation, \$(88,976), in the current period. 2,269,823

The issuance of long-term debt is reflected as an other financing source at the fund level. At the government-wide level the issuance of new debt increases liabilities. (7,135,000)

Repayments of bond principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the Statement of Net Position. 4,845,000

Bond discount is reflected as an other financing use at the fund level, but is a contra liability at the government-wide level. 10,168

The deferred amount on refunding is reflected as an other debt service cost at the fund level; however, it is a deferred outflow of resources at the government-wide level. 12,393

Bond discount and the deferred amount on refunding are amortized as interest expense at the government-wide level over the life of the bonds. (591)

The change in accrued interest on long-term liabilities is recorded in the Statement of Activities but not in the fund financial statements. (51,509)

Change in Net Position of Governmental Activities \$ 3,875,704

See accompanying notes.

Amelia Walk Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended September 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 484,768	\$ 484,768	\$ 487,632	\$ 2,864
Developer contributions	-	-	778	778
Investment earnings	100	100	217	117
Miscellaneous revenues	500	500	2,131	1,631
Total Revenues	<u>485,368</u>	<u>485,368</u>	<u>490,758</u>	<u>5,390</u>
Expenditures				
Current				
General government	122,128	122,128	145,770	(23,642)
Physical environment	270,742	292,997	284,971	8,026
Culture and recreation	92,498	92,498	79,679	12,819
Total Expenditures	<u>485,368</u>	<u>507,623</u>	<u>510,420</u>	<u>(2,797)</u>
Excess of revenues over expenditures	<u>-</u>	<u>(22,255)</u>	<u>(19,662)</u>	<u>2,593</u>
Fund Balances - October 1, 2017	<u>-</u>	<u>22,255</u>	<u>57,547</u>	<u>35,292</u>
Fund Balances - September 30, 2018	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,885</u>	<u>\$ 37,885</u>

See accompanying notes.

Amelia Walk Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

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 December 22, 2005, by County Ordinance 2005-81, Florida, of Nassau County, Florida pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. 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 or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the Amelia Walk Community Development District. The District is governed by a five-member Board of Supervisors who are elected for four year terms. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present Amelia Walk Community Development District (the primary government) as a local unit of special-purpose 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, 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

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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, developer contributions, intergovernmental revenues 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. 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.

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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 implemented the 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 classifications include non-spendable, restricted, committed, assigned and unassigned.

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.

Committed Fund Balance – This classification consists of amounts that can only be used for specific purposes pursuant to the constraints imposed by a formal action of the government's highest level of decision making authority.

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 – 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.

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.

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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. In addition, 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.

Debt Service Fund – Accounts for debt service requirements to retire the special assessment bonds which were used to finance the construction of District infrastructure improvements. The bond series are secured by a pledge of all available special assessment revenues in any fiscal year related to the improvements and a first lien on the special assessment revenues from the District lien on all acreage of benefited land.

Capital Projects Fund – Accounts for construction of infrastructure improvements within the District.

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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 infrastructure and improvements, and non-current governmental liabilities, such as general obligation bonds, 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.

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Restricted Assets

Certain assets of the District and a corresponding liability or portion of net position is classified as restricted assets 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 assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

c. Capital Assets

Capital assets, which include land, construction in progress, equipment and infrastructure, are reported in the governmental activities column in the government-wide statements.

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:

Equipment	5 years
Recreational facilities	30 years

d. Deferred Outflows of Resources

Deferred outflows of resources is the consumption of net position by the government that is applicable to a future reported period. Deferred amount on refunding is amortized and recognized as a component of interest expense over the life of the bond

e. Unamortized Bond Discounts

Bond discounts associated with the issuance of revenue bonds are amortized according to the straight-line method of accounting. For financial reporting, unamortized bond discounts are netted against the applicable long-term debt.

f. 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.

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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, \$4,738,984, differs from “net position” of governmental activities, \$(97,402), 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 (infrastructure and improvements that are to be used in governmental activities) 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.

Land	\$	881,686
Construction in progress		5,150,597
Recreational facilities		2,669,290
Equipment		6,232
Accumulated depreciation		<u>(970,141)</u>
Total	\$	<u>\$7,737,664</u>

Deferred outflows of resources

Deferred outflows of resources applicable to the District’s governmental activities are not current financial resources and therefore, are not reported as fund deferred outflows of resources.

Deferred amount on refunding	\$	<u>12,068</u>
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Long-term debt transactions

Long-term liabilities net of discounts applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position.

Bonds payable	\$	(12,310,000)
Bond discount		<u>9,902</u>
Total	\$	<u>(12,300,098)</u>

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	\$	<u>(286,020)</u>
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Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

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

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

The “net change in fund balances” for government funds, \$3,925,420, differs from the “change in net position” for governmental activities, \$(3,875,704), 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 are allocated over their estimated useful lives as depreciation.

Depreciation	\$ (88,976)
Capital asset acquisitions	<u>2,358,799</u>
Total	<u><u>\$ 2,269,823</u></u>

Deferred outflows of resources

The deferred amount on refunding is reported at the fund level as an other financing source, at the government-wide level it is reported as a deferred outflow of resources.

Deferred amount on refunding, net	<u><u>\$ (12,068)</u></u>
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Long-term debt transactions

Repayments of bond principal are reported as expenditures in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bond principal payments	<u><u>\$ 4,845,000</u></u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Decrease in accrued interest payable	<u><u>\$ 51,509</u></u>
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The bond discount is an other financing use at the fund level and is reflected as a contra liability at the government-wide level.

Bond discount, net	<u><u>\$ (9,902)</u></u>
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Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet and statement of net position 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. The investment policy of the District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2018, the District's bank balance was \$32,956 and the carrying value was \$32,587. The District controls its exposure to custodial credit risk because it 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, 2018, the District had the following investments and maturities.

Investment	Maturity	Fair Value
U.S. Bank Managed Money Market First American Government Obligation Fund CI Y	N/A 26 days*	\$ 32,622 <u>5,065,815</u> <u>\$ 5,098,437</u>

* Weighted Average Maturity

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 investments in US Bank Managed Money Market and First American Government Obligation CI Y are Level 1 assets.

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Interest Rate Risk

The District monitors investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The Local Government Surplus Funds Trust is an authorized investment under Section 218.415, Florida Statutes. The District's investments in the state investment pool and government loans are limited by state statutory requirements and bond compliance. As of September 30, 2018, the District's investment in the First American Government Obligation Fund Class Y and Local Government Surplus Funds were rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. The investment in First American Government Obligation Fund Class Y is 99%, and the Managed Money Market Funds are 1 % of total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2018 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary. In addition, the District has the ability to hold investments to maturity which may have fair values less than cost. The District's investments are recorded at fair value.

NOTE D – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2017-2018 fiscal year were levied in October 2017. All assessments are payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Assessments paid in March are without discount. All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments that were on the assessment roll certified and delivered to the Tax Collector are collected via the sale of tax certificates on or prior to June 1. For certain parcels, the District bills and collects the annual assessments.

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2018 was as follows:

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 881,686	\$ -	\$ -	\$ 881,686
Construction in progress	2,791,798	2,358,799	-	5,150,597
Total Capital Assets, Not Being Depreciated	<u>3,673,484</u>	<u>2,358,799</u>	<u>-</u>	<u>6,032,283</u>
Capital assets, being depreciated:				
Equipment	6,232	-	-	6,232
Recreational facilities and amenities	2,669,290	-	-	2,669,290
Total Capital Assets Being Depreciated	<u>2,675,522</u>	<u>-</u>	<u>-</u>	<u>2,675,522</u>
Less accumulated depreciation for:				
Equipment	(6,232)	-	-	(6,232)
Recreational facility and amenities	(874,933)	(88,976)	-	(963,909)
Total Accumulated Depreciation	<u>(881,165)</u>	<u>(88,976)</u>	<u>-</u>	<u>(970,141)</u>
Governmental Activities Capital Assets	<u>\$ 5,467,841</u>	<u>\$ 2,269,823</u>	<u>\$ -</u>	<u>\$ 7,737,664</u>

Depreciation of \$88,976 was charged to culture and recreation during the year.

NOTE F – LONG-TERM DEBT

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2018:

Long-term debt at October 1, 2017	\$ 10,020,000
Bond proceeds	7,135,000
Principal payments	<u>(4,845,000)</u>
Long-term debt at September 30, 2018	12,310,000
Bond discount, net	<u>(9,902)</u>
Long-term debt at September 30, 2018, net	<u>\$ 12,300,098</u>

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

NOTE F – LONG-TERM DEBT (CONTINUED)

Long-term debt is comprised of the following:

Special Assessment Revenue Bonds

\$1,675,000 Series 2012A-1 Special Assessment Bonds due in annual principal installments beginning May 2012, maturing in May 2037. Interest at a rate of 5.50% is due May 1 and November 1 beginning May 2012. Current portion is \$45,000. \$ 1,405,000

\$3,875,000 Series 2016 Special Assessment Bonds due in annual principal installments beginning November 2018, maturing in November 2047. Interest rates ranging from 4.25% to 6.00% is due May 1 and November 1 beginning May 2016. Current portion is \$55,000. \$ 3,770,000

\$7,135,000 Series 2018A Special Assessment Bonds (Assessment Area 3A) due in annual principal installments beginning November 2019, maturing in November 2048. Interest rates ranging from 4.00% to 5.375% is due May 1 and November 1 beginning November 2018. \$ 7,135,000

The annual requirements to amortize the principal and interest of long-term debt outstanding as of September 30, 2018 are as follows:

Year Ending September 30,	Principal	Interest	Total
2019	\$ 100,000	\$ 673,077	\$ 773,077
2020	210,000	653,863	863,863
2021	225,000	644,444	869,444
2022	230,000	605,206	835,206
2023	240,000	623,869	863,869
2024-2028	1,390,000	2,929,188	4,319,188
2029-2033	1,790,000	2,524,038	4,314,038
2034-2038	2,225,000	1,965,125	4,190,125
2039-2043	2,350,000	1,332,800	3,682,800
2044-2048	3,095,000	574,313	3,669,313
2049	455,000	12,228	467,228
Totals	<u>\$ 12,310,000</u>	<u>\$ 12,538,151</u>	<u>\$ 24,848,151</u>

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

NOTE F – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bonds Resolution Terms and Covenants

Special Assessment Revenue Bonds

Significant Bond Provisions

The Series 2018A Bonds (Assessment Area 3A) were issued to currently refund and redeem the Special Assessment Bonds, Series 2012A-3 and pay a portion of the costs of the 2018 Project. The District levies special assessments pursuant to Section 190.022, Florida Statutes and the assessment rolls are approved by resolutions of the District Board. The collections are to be strictly accounted for and applied to the debt service of the bond series for which they were levied. The District covenants to levy special assessments in annual amounts adequate to provide for payment of principal and interest on the bonds. Payment of principal and interest is dependent on the money available in the debt service fund and the District’s ability to collect special assessments levied.

The Series 2012A-3, 2016 and 2018A Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, in the manner provided by the Bond Indenture. The Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds.

The following is a schedule of required reserve deposits as of September 30, 2018:

	Reserve Balance	Reserve Requirement
Special Assessment Bonds, Series 2012A-3	\$ 60,861	\$ 61,758
Special Assessment Bonds, Series 2016	\$ 278,525	\$ 274,300
Special Assessment Bonds, Series 2018A (Assessment Area 3A)	\$ 360,427	\$ 360,427

In April 2018, the District issued \$7,135,000 of Series 2018A (Assessment Area 3A) Special Assessment Bonds, which retired the Series 2012A-3 Special Assessment Bonds. The current refunding of the Series 2012A-3 Special Assessment Bonds resulted in a deferred amount on refunding of \$12,393. As a result of this transaction, the District increases its aggregate debt payment for Series 2018A Bonds by \$236,800 over the next 30 years and realized an economic loss of approximately \$26,337.

Amelia Walk Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2018

NOTE G – 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. These risks are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE H – ECONOMIC DEPENDENCY AND RELATED PARTIES

A substantial portion of the District's activity is dependent upon the continued involvement of the developers, the loss of which could have a materially adverse effect on the District. At September 30, 2018, the developers owned or controlled a large portion of the assessable property located within the District boundaries. Some members of the Board of Supervisors are employed by the developer or its affiliates at September 30, 2018.

NOTE I – SUBSEQUENT EVENTS

In December 2018, the District issued \$8,300,000 Series 2018A (Assessment Area 3B) Special Assessment Bonds. The proceeds will be used to pay a portion of the costs of the 2018A Project.



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

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
Amelia Walk Community Development District
Nassau 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 Amelia Walk Community Development District, as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated June 3, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Amelia Walk Community Development District's internal control over financial reporting to determine the 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 Amelia Walk Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Amelia Walk Community Development District's internal control over financial reporting.

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 over financial reporting 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.

Board of Supervisors
Amelia Walk Community Development District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Amelia Walk 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*.

The District's responses to the findings identified in our audit are described in the accompanying Management Letter. We did not audit the District's responses and, accordingly, we express no opinion on them.

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.



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

June 3, 2019



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

MANAGEMENT LETTER

To the Board of Supervisors
Amelia Walk Community Development District
Nassau County, Florida

Report on the Financial Statements

We have audited the financial statements of the Amelia Walk Community Development District as of and for the year ended September 30, 2018, and have issued our report thereon dated June 3, 2019.

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 June 3, 2019, 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 Amelia Walk 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 Amelia Walk Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

To the Board of Supervisors
Amelia Walk Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Amelia Walk Community Development District. It is management's responsibility to monitor the Amelia Walk 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, 2018.

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

June 3, 2019



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

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

To the Board of Supervisors
Amelia Walk Community Development District
Nassau County, Florida

We have examined Amelia Walk Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2018. Management is responsible for Amelia Walk Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Amelia Walk 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 Amelia Walk 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 Amelia Walk Community Development District's compliance with the specified requirements.

In our opinion, Amelia Walk Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2018.

*Berger Toombs Elam
Gaines + Frank*

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

June 3, 2019

EIGHTH ORDER OF BUSINESS



PROPOSED CHANGE ORDER

www.marandbuilders.com

233 3rd St N, Suite 201
Jacksonville Beach, FL 32250
T 904.247.3211

To: GreenPointe Communities LLC
7807 Baymeadows Road East, Suite 205
Jacksonville, FL

Date: 5-Jun-2019
CR #: 001
Job #: PUFN19100
Job Name: Amelia Walk Renovation

ATTN: Gregg Kern

Description:


Change order 1 consisting of change in L1 to L4 fixture in Gathering Room 106, The difference in the amount of fencing needed vs what is called on the plans, replacing the kitchen faucet, replacing kitchen sink, replacing door hardware

Item #	Description	Quantity	Unit	Unit Price	Subtotal	Sales Tax	Amount
001	Hendry Electrical L1 -> L4				\$425.07	Included	\$425.07
002	River City Fence differential				\$1,216.25	Included	\$1,288.00
003	River City Door hardware				\$2,563.56	Included	\$2,563.56
004	River City Kitchen Faucet				\$1,132.05	Included	\$1,132.05
005	River City Kitchen Sink				\$543.80	Included	\$543.80
006	Marand Builders, Inc. General Conditions				\$73.00	\$0.00	\$73.00
007	Marand Builders, Inc. 10% OH & Profit				\$756.97	\$0.00	\$756.97
						Total	\$6,782.45

Additional pricing/comments:

This work will increase the Contract Time by 0 days.

Owner Approval: 
Approval Date: 6/10/19

Architect Approval: 
Approval Date: 6/11/19

Reply all | Delete | Junk | ...

[External] Amelia Walk - Kitchen Sink

TS
Travis Smith <rccgjax@me.com>

Today, 8:17 AM

Zack Cotton

☑️ 📧 📧 Reply all |

Inbox

You forwarded this message on 6/5/2019 10:36 AM

kohler-k-5964-1-specifi... ▾
166 KB

📄 Show all 1 attachments (166 KB) Download Save to OneDrive - Marand Builders

Zack,

See attached photo's of Kitchen Sink. There are scratches and were the existing faucet trim ring was it is stained. I have try to clean it, but was unsuccessful. I attached the spec to replace kitchen sink. Cost will to replace is \$543.80.

Travis A. Smith
President
River City Construction Group
13846 Malachi CT
Jacksonville, FL 32224
(O) (904) 410-0415
(C) (904) 236-1455
(E) rccgjax@me.com

CONFIDENTIALITY NOTICE:

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Hendry Electrical Contractors Inc.

Change Order

Date: June 3, 2019
 Job #: FSCJ Medical Simulation Lab

8522 Miner Rd.
 Yulee, FL 32097
 Office 904-314-2544
 Fax:904-548-6101

TO:
 Zack Cotton
 Marand Builders
 233 3rd St. N.
 Jacksonville, FL
 Phone Number 904-247-3211
 Fax Number
 Re: Replacing L1 fixture in Gathering Room with L4 fixture.

	QTY	DESCRIPTION	UNIT	Materials	Labor
1	1.00	L4 Fixture (includes shipping & tax)	1	\$546.43	
2	1.00	L1 Fixture (deduct price)		\$160.00	
				Materials	\$386.43
				Labor	
				O/H	
				Subtotal	\$386.43
				Mark Up	\$38.64
				Total	\$425.07

10 %

KOHLER®

Mayfield™ Top-mount Kitchen Sink K-5964-1

Features

- Single bowl.
- Single faucet hole.
- 25" (635 mm) x 22" (559 mm)

Material

- KOHLER cast iron.
- Acid-resistant enamel finish.

Installation

- Top-mount

Recommended Accessories

K-9000 P-Trap

Optional Accessories

K-6003 Sink Rack
K-6513 Cutting Board
K-8801 Sink Strainer



Codes/Standards





ASME A112.19.1/CSA B45.2

Kohler One-Year Limited Warranty

See website for detailed warranty information.

Available Color/Finishes

Color tiles intended for reference only.

Color	Code	Description
	0	White
	96	Biscuit
	47	Almond
	7	Black Black™

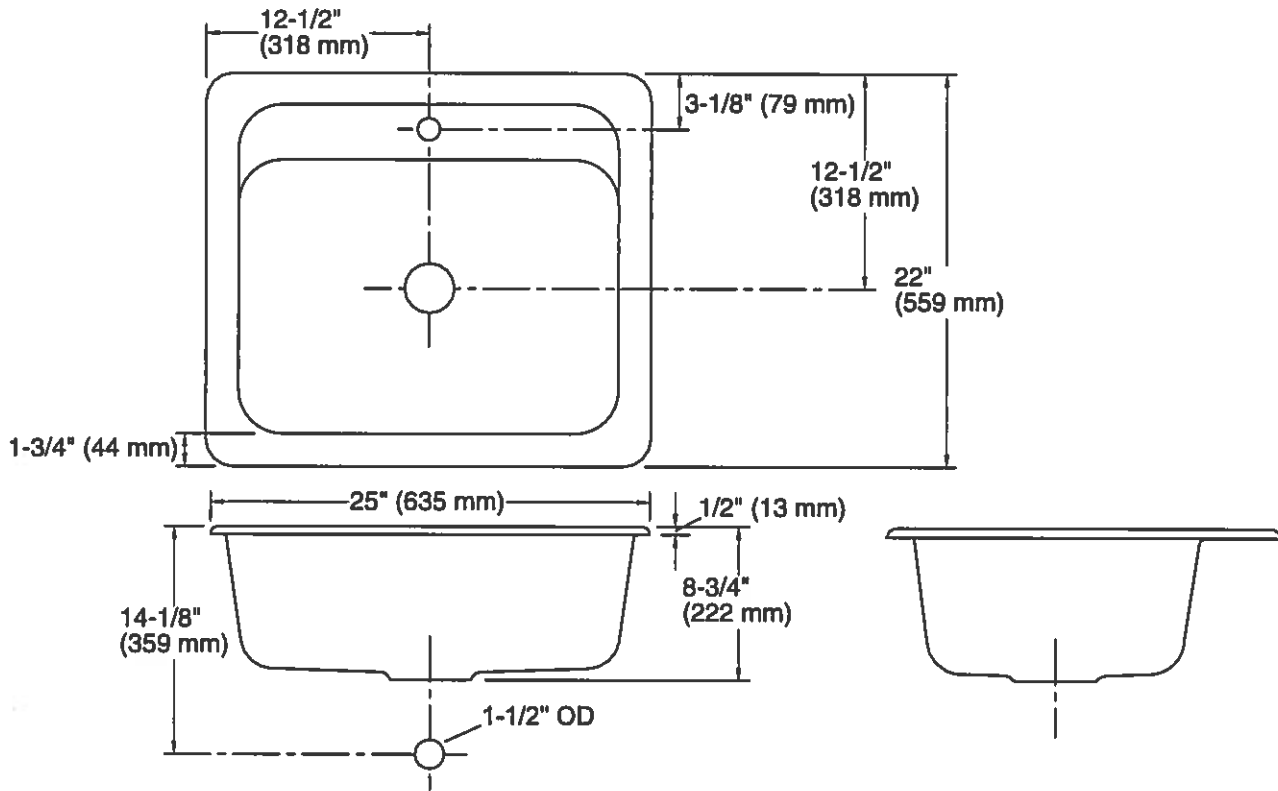
USA/Canada: 1-800-4KOHLER (1-800-456-4537)

Kohler Co. reserves the right to make revisions without notice to product specifications.

For the most current Specification Sheet, go to www.kohler.com.

2-2-2017 04:09

THE BOLD LOOK
OF **KOHLER.**



Technical Information

All product dimensions are nominal.

Bowl configuration:	Single
Installation:	Top-mount
Cutout:	Top-mount, 23-3/4" x 20-3/4" (603 mm x 527 mm) with 1" (25 mm) radius corners
Bowl area (Only)	Length: 22" (559 mm) Width: 15" (381 mm) Bowl depth: 8" (203 mm) Water depth: 7-3/4" (197 mm)
Drain hole:	3-5/8" (92 mm)
Template:	1031341-7, not required, not included

Notes

Install this product according to the installation instructions.



CGC 1518581

June 3, 2019

RE: Amelia Walk – Kitchen Faucet

River City Construction Group – Provide and install (1) each K-99260-2BZ Kitchen Faucet for Amelia Walk.

TOTAL LABOR AND MATERIAL: \$1,132.05

Travis A. Smith
President
River City Construction Group
13846 Malachi Ct.
Jacksonville, FL 32224
(P) (904) 236-1455
(E) rccgjax@me.com



June 4, 2019

Zack,

RE: Amelia Walk - Enhancement

River City Construction Group proposes to provide all labor, material, equipment, insurance to complete:

Door Hardware: Kwikset - Smart Key

- 1) Front Door Hardware (1 each)
- 2) Exterior Door Hardware: a) 4 each double doors, b) 4 each single
- 3) Interior Door: (4 each) Lockset

TOTAL LABOR AND MATERIAL: \$ 2,563.56

Travis A. Smith
President
River City Construction Group
13846 Malachi Ct.
Jacksonville FL 32224
(904) 236-1455
www.rccgjax@me.com



June 4, 2019

Zack Cotton

*Revised

RE: Amelia Walk – Enhancement

River City Construction Group proposes to provide all labor, material, equipment, insurance to complete:

- 1) Demo existing fence and install 48” fence to match existing. Includes (1each) 48” gate and self-closing hinges. Note: Key card reader by other.

\$3,732.87

TOTAL LABOR AND MATERIAL: \$ 3,732.87

Change: fence from 48” tall to 54” tall. 48” tall x 48” wide Gate to 54” tall x 60” wide.
Add (3) gate post for exit Botton.

Add \$1,216.25 + \$3,732.87 = \$4,949.12

Travis A. Smith
President
River City Construction Group
13846 Malachi Ct.
Jacksonville FL 32224
(904) 236-1455
www.rccgjax@me.com



May 22, 2019

Pete Brisbois

RE: Amelia Walk - Enhancement

River City Construction Group proposes to provide all labor, material, equipment, insurance to complete:

- 1) Demo existing fence and install 48" fence to match existing. Includes (1each) 48" gate and self-closing hinges. Note: Key card reader by other.

\$3,732.87

TOTAL LABOR AND MATERIAL: \$ 3,732.87

Travis A. Smith
President
River City Construction Group
13846 Malachi Ct.
Jacksonville FL 32224
(904) 236-1455
www.rccgjax@me.com

NINTH ORDER OF BUSINESS

D.



EVERGREEN
LIFESTYLES MANAGEMENT

MONTHLY MANAGEMENT REPORT

COMMUNITY NAME: Amelia Walk CDD

MANAGEMENT REPORT

NAME OF MANAGER: Jen Erickson

MONTH OF: May 22 - June
18, 2019

<u>DISTRIBUTION:</u>	<u>TITLE</u>	<u>METHOD</u>
Amelia Walk CDD Board	Developer	E
Daniel Laughlin, GMS	Manager	E
Taylor Morrison Homes	Builder	E

Method of distribution: Fax (F), E-mail (E), Mail (M), Hand Delivered (H)

I. ADMINISTRATION:

- **CDD Violations:**

II. PROJECT UP DATE AND STATUS:

- **Administrative Projects: Easements**

Maintenance Items Completed:

- Fountains - Quarterly Maintenance
- Irrigation Clock replaced
- Irrigation repairs
- Photo-cell entrance lights - scheduled
- Fountain timer box repaired - scheduled
- Pothole repaired
- Champlain sign repaired

Maintenance Items in the Process/to be Completed:

- Sidewalk repair
- JEA cover repair
- FPL light post repair
- Pool brick steps repaired - Renovation
- Monument repairs - Scheduled 6.15

III. BIDS AND PROPOSALS:

1. Easement sod - Proposals
2. Clean and pressure wash playground equipment
3. Clean, paint and repair dock

. SCHEDULED EVENTS: Upcoming Events:

- **GENERAL COMMENTS OR CONCERNS WITHIN THE COMMUNITY:**



Trim All Lawn Service, Inc.
 942360 Old Nassauville Road
 Fernandina Beach, FL 32034
 Phone (904) 491-3232

PROPOSAL

Date	Proposal #
6/11/2019	9850

Manager	SB
---------	----

Customer Name / Address
Amelia Walk C/o Evergreen Lifestyles Management 10401 Deerwood Park, Suite 2130 Jacksonville, FL 32256

Project Name / Location
85287 Majestic Walk Blvd Fernandina Beach, FL 32034

Description	Total
Installation of 35,500 SQ. FT of Bahia Sod to be laid over existing grass as follows: **Note: AREAS ARE NOT IRRIGATED AND TRIM ALL IS NOT RESPONSIBLE FOR WATERING. TRIM ALL PROVIDES NO WARRANTY ON SOD. 1) Right of 85132: (5,500 sq. ft) 2) Left of 85133: No sod needed - St. Augustine Grass is established. 3) Right of 85133: (5,000 sq. ft) 4) Right of 85149: (5,000 sq.ft) 5) Right of 85174: (5,000 sq. ft) 6) Left of 85174: No sod needed - St. Augustine Grass is established. 7) Left of 85189: (5,000 sq.ft) 8) Left of 85215: No sod needed - St. Augustine Grass is established. 9) Right of 85216: (5,000 sq. ft) Cherry Creek: 1) Right of 85351: (5,000 sq. ft) 2) Right of 85237: No sod needed - St. Augustine Grass is established. **ADDITIONAL OPTION: Scraping of lots prior to laying Bahia Sod is an additional fee of \$5,300.00	44,500.00
Valid for (30) days from date of the proposal and subject to availability upon acceptance.	Total \$44,500.00

Acceptance of this proposal is subject to the terms and conditions contained in the landscape installation warranty which can be viewed online at www.trimalllawnservice.com

Accepted: _____

Date: _____

Completed: _____

Date: _____

ELEVENTH ORDER OF BUSINESS

A.

Amelia Walk

Community Development District

Unaudited Financial Statements
as of
May 31, 2019

Board of Supervisors Meeting
June 18, 2019

AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
May 31, 2019

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS:				
Cash	\$97,836	---	---	\$97,836
Assessments Receivable	\$761	\$1,196	---	\$1,957
Due from Future Bond Issue	\$4,429	---	---	\$4,429
Due from Other Funds	\$3,696	---	---	\$3,696
Investment - Custody US Bank	\$264,644	---	---	\$264,644
Investments:				
Series 2012				
Reserve 2012A-1	---	\$60,861	---	\$60,861
Revenue 2012A-1	---	\$73,486	---	\$73,486
Prepayment 2012A-1	---	\$9,700	---	\$9,700
Series 2016				
Reserve 2016A-2	---	\$266,900	---	\$266,900
Revenue 2016A-2	---	\$177,733	---	\$177,733
Prepayment 2016A-2	---	\$50,000	---	\$50,000
Construction	---	---	\$10,479	\$10,479
Series 2018				
Reserve 2018A-3	---	\$360,427	---	\$360,427
Revenue 2018A-3	---	\$163,061	---	\$163,061
Construction	---	---	\$1,098,162	\$1,098,162
Series 2018-Area B				
Reserve 2018A	---	\$559,650	---	\$559,650
Cap Interest 2018A	---	\$215,344	---	\$215,344
Revenue 2018A	---	\$6,832	---	\$6,832
Construction	---	---	\$6,122,992	\$6,122,992
Cost of Issurance	---	---	\$8,672	\$8,672
Deposits-Electric	\$515	---	---	\$515
TOTAL ASSETS	\$371,881	\$1,945,191	\$7,240,306	\$9,557,378
LIABILITIES				
Accounts Payable	\$13,651	---	---	\$13,651
Due to other Funds	---	\$3,696	---	\$3,696
Deposits - Office Lease	\$200	---	---	\$200
TOTAL LIABILITIES	\$13,851	\$3,696	\$0	\$17,547
FUND BALANCES:				
Nonspendable	\$515	---	---	\$515
Restricted for:				
Debt Service	---	\$1,941,494	---	\$1,941,494
Capital Projects	---	---	\$7,240,306	\$7,240,306
Unassigned	\$357,515	---	---	\$357,515
TOTAL FUND BALANCES	\$358,030	\$1,941,494	\$7,240,306	\$9,539,831
TOTAL LIABILITIES AND FUND BALANCES	\$371,881	\$1,945,191	\$7,240,306	\$9,557,378

AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended May 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
<u>REVENUES:</u>				
Maintenance Assessments-On Roll (Net)	\$248,140	\$248,140	\$249,021	\$882
Maintenance Assessments-Off Roll	\$400,309	\$400,309	\$399,445	(\$864)
Interest Income	\$100	\$67	\$345	\$279
Clubhouse Rental Income	\$500	\$333	\$254	(\$79)
Miscellaneous Income	\$0	\$0	\$41,581	\$41,581
TOTAL REVENUES	\$649,049	\$648,849	\$690,647	\$41,798
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisor Fees	\$11,000	\$7,333	\$6,400	\$933
FICA Expense	\$842	\$561	\$490	\$71
Engineering Fees	\$15,000	\$10,000	\$3,075	\$6,925
Assessment Roll Administration	\$5,000	\$5,000	\$5,000	\$0
Dissemination	\$3,500	\$2,333	\$3,283	(\$950)
Trustee Fees	\$16,163	\$10,775	\$5,388	\$5,388
Arbitrage	\$1,200	\$800	\$0	\$800
Attorney Fees	\$18,000	\$12,000	\$13,120	(\$1,120)
Annual Audit	\$3,525	\$2,350	\$0	\$2,350
Management Fees	\$48,600	\$32,400	\$32,400	\$0
Computer Time	\$1,000	\$667	\$667	\$0
Travel & Per Diem	\$1,000	\$667	\$137	\$530
Telephone	\$300	\$200	\$371	(\$171)
Postage	\$600	\$400	\$688	(\$288)
Printing & Binding	\$1,200	\$800	\$1,563	(\$763)
Record Storage	\$0	\$0	\$40	(\$40)
Meeting Room Rental	\$0	\$0	\$100	(\$100)
Insurance	\$8,715	\$8,715	\$7,923	\$792
Legal Advertising	\$6,200	\$4,133	\$2,816	\$1,318
Other Current Charges	\$400	\$267	\$353	(\$87)
Office Supplies	\$200	\$133	\$147	(\$14)
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL ADMINISTRATIVE	\$142,620	\$99,710	\$84,135	\$15,575
<u>FIELD:</u>				
<u>Contract Services:</u>				
Landscaping & Fertilization Maintenance	\$122,412	\$81,608	\$54,476	\$27,132
Fountain Maintenance	\$1,500	\$1,000	\$1,119	(\$119)
Lake Maintenance	\$8,995	\$5,997	\$5,600	\$397
Security	\$5,400	\$1,350	\$4,509	(\$3,159)
Refuse	\$2,640	\$1,760	\$2,085	(\$325)
Management Company	\$15,120	\$10,080	\$10,080	\$0
Subtotal Contract Services	\$156,067	\$101,795	\$77,869	\$23,925
<u>Repairs & Maintenance:</u>				
Repairs & Maintenance	\$40,000	\$26,667	\$7,728	\$18,938
Landscaping Extras (Flowers & Mulch)	\$0	\$0	\$14,986	(\$14,986)
Irrigation Repairs	\$2,000	\$1,333	\$3,488	(\$2,154)
Subtotal Repairs & Maintenance	\$42,000	\$28,000	\$26,202	\$1,798

AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended May 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
<u>Utilities:</u>				
Electric	\$16,500	\$11,000	\$10,619	\$381
Streetlighting	\$14,800	\$9,867	\$9,528	\$339
Water & Wastewater	\$84,162	\$56,108	\$33,506	\$22,602
Subtotal Utilities	\$115,462	\$76,975	\$53,653	\$23,322
<u>Amenity Center:</u>				
Insurance	\$15,859	\$15,859	\$14,417	\$1,442
Pool Maintenance	\$9,360	\$6,240	\$6,565	(\$325)
Pool Chemicals	\$3,000	\$2,000	\$502	\$1,499
Pool Permit	\$300	\$300	\$265	\$35
Amenity Attendant	\$35,280	\$23,520	\$23,520	\$0
Cable TV/Internet	\$3,600	\$2,400	\$4,645	(\$2,245)
Janitorial Service	\$12,001	\$8,001	\$3,120	\$4,881
Special Events	\$7,500	\$5,000	\$4,680	\$320
Decorations-Holiday	\$1,000	\$1,000	\$1,111	(\$111)
Facility Maintenance (including Fitness Equip)	\$5,000	\$3,333	\$6,369	(\$3,035)
Subtotal Amenity Center	\$92,900	\$67,653	\$65,193	\$2,460
<u>Reserves:</u>				
Capital Reserves	\$100,000	\$66,667	\$63,449	\$3,218
Subtotal Reserves	\$100,000	\$66,667	\$63,449	\$3,218
Total Field Expenditures	\$506,429	\$341,089	\$286,366	\$54,723
TOTAL EXPENDITURES	\$649,049	\$440,799	\$370,501	\$70,298
Excess (deficiency) of revenues over (under) expenditures	\$0	\$208,050	\$320,146	\$112,096
<u>OTHER FINANCING SOURCES/(USES)</u>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
TOTAL OTHER FINANCING SOURCES/(USES)	\$0	\$0	\$0	\$0
Net change in fund balance	\$0	\$208,050	\$320,146	\$112,096
FUND BALANCE - Beginning	\$0		\$37,885	
FUND BALANCE - Ending	\$0		\$358,030	

AMELIA WALK
Community Development District

General Fund
Statement of Revenues and Expenditures (Month by Month)
FY 2019

	OCT 2018	NOV 2018	DEC 2018	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	TOTAL
<i>Revenues</i>													
Maintenance Assessments-On Roll (Net)	\$0	\$13,502	\$220,493	\$11,967	\$0	\$0	\$2,299	\$0	\$0	\$0	\$0	\$0	\$248,261
Maintenance Assessments-Off Roll	\$0	\$239,667	\$0	\$32,855	\$0	\$0	\$126,923	\$0	\$0	\$0	\$0	\$0	\$399,445
Developer Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$3	\$1	\$38	\$71	\$65	\$73	\$95	\$0	\$0	\$0	\$0	\$345
Clubhouse Rental Income	\$0	\$0	\$254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$254
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$41,581	\$0	\$0	\$0	\$0	\$41,581
Total Revenues	\$0	\$253,172	\$220,748	\$44,860	\$71	\$65	\$129,295	\$41,675	\$0	\$0	\$0	\$0	\$689,886
Supervisor Fees	\$1,400	\$800	\$600	\$600	\$800	\$0	\$800	\$1,400	\$0	\$0	\$0	\$0	\$6,400
FICA Expense	\$107	\$61	\$46	\$46	\$61	\$0	\$61	\$107	\$0	\$0	\$0	\$0	\$490
Engineering Fees	\$0	\$300	\$0	\$150	\$600	\$0	\$1,725	\$300	\$0	\$0	\$0	\$0	\$3,075
Assessment Roll Administration	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Dissemination	\$642	\$292	\$292	\$542	\$292	\$292	\$642	\$292	\$0	\$0	\$0	\$0	\$3,283
Trustee Fees	\$0	\$0	\$0	\$0	\$5,388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,388
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Attorney Fees	\$1,925	\$3,167	\$2,353	\$1,255	\$887	\$1,058	\$2,476	\$0	\$0	\$0	\$0	\$0	\$13,120
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$4,050	\$4,050	\$4,050	\$4,050	\$4,050	\$4,050	\$4,050	\$4,050	\$0	\$0	\$0	\$0	\$32,400
Computer Time	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$0	\$0	\$667
Travel & Per Diem	\$46	\$0	\$91	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$137
Telephone	\$55	\$61	\$47	\$33	\$34	\$28	\$58	\$53	\$0	\$0	\$0	\$0	\$371
Postage	\$55	\$105	\$94	\$39	\$49	\$90	\$130	\$126	\$0	\$0	\$0	\$0	\$688
Printing & Binding	\$365	\$303	\$198	\$116	\$228	\$113	\$78	\$161	\$0	\$0	\$0	\$0	\$1,563
Record Storage	\$10	\$10	\$10	\$10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40
Meeting Room Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$100
Insurance	\$7,923	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,923
Legal Advertising	\$923	\$248	\$655	\$248	\$248	\$248	\$0	\$248	\$0	\$0	\$0	\$0	\$2,816
Other Current Charges	\$57	\$58	\$44	\$43	\$40	\$32	\$38	\$41	\$0	\$0	\$0	\$0	\$353
Office Supplies	\$32	\$13	\$13	\$15	\$16	\$22	\$18	\$18	\$0	\$0	\$0	\$0	\$147
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Total Administrative	\$22,848	\$9,552	\$8,576	\$7,229	\$12,775	\$6,015	\$10,160	\$6,980	\$0	\$0	\$0	\$0	\$84,135
<i>FIELD:</i>													
<i>Contract Services:</i>													
Landscaping & Fertilization Maintenance	\$6,707	\$6,707	\$6,707	\$6,871	\$6,871	\$6,871	\$6,871	\$6,871	\$0	\$0	\$0	\$0	\$54,476
Fountain Maintenance	\$0	\$0	\$619	\$0	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$1,119
Lake Maintenance	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$0	\$0	\$0	\$0	\$5,600
Security	\$1,313	\$113	\$113	\$1,315	\$113	\$113	\$1,313	\$113	\$0	\$0	\$0	\$0	\$4,509
Refuse	\$265	\$262	\$262	\$261	\$263	\$256	\$258	\$258	\$0	\$0	\$0	\$0	\$2,085
Management Company	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$1,260	\$0	\$0	\$0	\$0	\$10,080
Total Contract Services	\$10,246	\$9,043	\$9,662	\$10,407	\$9,208	\$9,200	\$10,402	\$9,703	\$0	\$0	\$0	\$0	\$77,869

AMELIA WALK
Community Development District

General Fund
Statement of Revenues and Expenditures (Month by Month)
FY 2019

	OCT 2018	NOV 2018	DEC 2018	JAN 2019	FEB 2019	MAR 2019	APR 2019	MAY 2019	JUN 2019	JUL 2019	AUG 2019	SEP 2019	TOTAL
Repairs & Maintenance:													
Repairs & Maintenance	\$3,320	\$500	\$700	\$1,002	\$500	\$1,207	\$0	\$500	\$0	\$0	\$0	\$0	\$7,728
Landscaping Extras (Flowers & Mulch)	\$0	\$3,184	\$314	\$3,762	\$1,932	\$1,932	\$1,932	\$1,932	\$0	\$0	\$0	\$0	\$14,986
Irrigation Repairs	\$218	\$438	\$0	\$383	\$1,299	\$383	\$383	\$383	\$0	\$0	\$0	\$0	\$3,488
Total R&M	\$3,538	\$4,122	\$1,014	\$5,147	\$3,730	\$3,522	\$2,315	\$2,815	\$0	\$0	\$0	\$0	\$26,202
Utilities:													
Electric	\$1,355	\$1,176	\$1,723	\$1,652	\$1,439	\$1,287	\$1,021	\$967	\$0	\$0	\$0	\$0	\$10,619
Streetlighting	\$1,179	\$1,179	\$1,179	\$1,181	\$1,189	\$1,188	\$1,216	\$1,216	\$0	\$0	\$0	\$0	\$9,528
Water & Wastewater	\$6,082	\$7,773	\$3,894	\$3,832	\$2,220	\$3,206	\$3,944	\$2,555	\$0	\$0	\$0	\$0	\$33,506
Total Utilities	\$8,616	\$10,128	\$6,797	\$6,666	\$4,848	\$5,681	\$6,181	\$4,738	\$0	\$0	\$0	\$0	\$53,653
Amenity Center:													
Insurance	\$14,417	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,417
Pool Maintenance	\$780	\$780	\$780	\$780	\$780	\$1,105	\$780	\$780	\$0	\$0	\$0	\$0	\$6,565
Pool Chemicals	\$177	\$0	\$89	\$0	\$0	\$0	\$236	\$0	\$0	\$0	\$0	\$0	\$502
Pool Permit	\$0	\$0	\$0	\$0	\$0	\$0	\$265	\$0	\$0	\$0	\$0	\$0	\$265
Amenity Attendant	\$2,940	\$2,940	\$2,940	\$2,940	\$2,940	\$2,940	\$2,940	\$2,940	\$0	\$0	\$0	\$0	\$23,520
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cable TV/Internet	\$301	\$311	\$309	\$240	\$2,566	\$306	\$306	\$306	\$0	\$0	\$0	\$0	\$4,645
Janitorial Service	\$780	\$780	\$780	\$780	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,120
Special Events	\$859	\$937	\$996	\$212	\$1,577	\$99	\$0	\$0	\$0	\$0	\$0	\$0	\$4,680
Decorations-Holiday	\$0	\$1,111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,111
Facility Maintenance (including Fitness Equip)	\$979	\$1,224	\$1,148	\$946	\$544	\$511	\$295	\$722	\$0	\$0	\$0	\$0	\$6,369
Total Amenity Center	\$21,233	\$8,082	\$7,041	\$5,898	\$8,407	\$4,961	\$4,822	\$4,748	\$0	\$0	\$0	\$0	\$65,193
Reserves:													
Capital Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,449	\$0	\$0	\$0	\$0	\$63,449
Total Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,449	\$0	\$0	\$0	\$0	\$63,449
Total Field Expenses	\$43,632	\$31,374	\$24,513	\$28,117	\$26,193	\$23,363	\$23,720	\$85,453	\$0	\$0	\$0	\$0	\$286,366
Subtotal Operating Expenses	\$66,480	\$40,926	\$33,089	\$35,347	\$38,968	\$29,379	\$33,880	\$92,433	\$0	\$0	\$0	\$0	\$370,501
Interfund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess Revenues (Expenditures)	(\$66,480)	\$212,246	\$187,659	\$9,513	(\$38,897)	(\$29,313)	\$95,415	(\$50,758)	\$0	\$0	\$0	\$0	\$319,385

AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2012A-1
DEBT SERVICE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended May 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
<u>REVENUES:</u>				
Special Assessments	\$122,932	\$122,932	\$120,654	(\$2,278)
Special Assessments - A Prepayments	\$0	\$0	\$19,113	\$19,113
Interest Income	\$0	\$0	\$2,089	\$2,089
TOTAL REVENUES	<u>\$122,932</u>	<u>\$122,932</u>	<u>\$141,857</u>	<u>\$18,925</u>
<u>EXPENDITURES:</u>				
<u>Series 2012A-1</u>				
Interest - 11/01	\$38,638	\$38,638	\$38,638	\$0
Interest - 5/01	\$38,638	\$38,638	\$38,225	\$413
Principal - 5/01	\$45,000	\$45,000	\$45,000	\$0
Special Call - 11/01	\$10,000	\$10,000	\$15,000	(\$5,000)
Special Call - 5/01	\$0	\$0	\$10,000	(\$10,000)
TOTAL EXPENDITURES	<u>\$132,275</u>	<u>\$132,275</u>	<u>\$146,863</u>	<u>(\$14,588)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(\$9,343)</u>	<u>(\$9,343)</u>	<u>(\$5,005)</u>	<u>\$4,338</u>
Net change in fund balance	<u>(\$9,343)</u>	<u>(\$9,343)</u>	<u>(\$5,005)</u>	<u>\$4,338</u>
FUND BALANCE - Beginning	\$87,957		\$148,282	
FUND BALANCE - Ending	<u>\$78,614</u>		<u>\$143,277</u>	

AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-2
DEBT SERVICE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended May 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
<u>REVENUES:</u>				
Special Assessments	\$280,925	\$280,925	\$270,896	(\$10,029)
Special Assessments-Prepayments	\$0	\$0	\$158,000	\$158,000
Interest Income	\$0	\$0	\$6,171	\$6,171
TOTAL REVENUES	<u>\$280,925</u>	<u>\$280,925</u>	<u>\$435,067</u>	<u>\$154,142</u>
<u>EXPENDITURES:</u>				
<u>Series 2016A-2</u>				
Interest - 11/01	\$109,350	\$109,350	\$109,350	\$0
Interest - 2/01	\$0	\$0	\$744	(\$744)
Interest - 5/01	\$108,181	\$108,181	\$105,413	\$2,769
Principal - 11/01	\$55,000	\$55,000	\$55,000	\$0
Special Call - 11/01	\$0	\$0	\$45,000	(\$45,000)
Special Call - 2/01	\$0	\$0	\$50,000	(\$50,000)
Special Call - 5/01	\$0	\$0	\$80,000	(\$80,000)
TOTAL EXPENDITURES	<u>\$272,531</u>	<u>\$272,531</u>	<u>\$445,506</u>	<u>(\$172,975)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$8,394</u>	<u>\$8,394</u>	<u>(\$10,439)</u>	<u>(\$18,833)</u>
Net change in fund balance	<u>\$8,394</u>	<u>\$8,394</u>	<u>(\$10,439)</u>	<u>(\$18,833)</u>
FUND BALANCE - Beginning	\$212,541		\$503,343	
FUND BALANCE - Ending	<u>\$220,935</u>		<u>\$492,903</u>	

⁽¹⁾ Per the Master Trust Indenture, investment earnings on the 2006A Reserve Account are transferred to Construction. Also Included are the default transfers to the general fund.

AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2018A-3
DEBT SERVICE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended May 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
<u>REVENUES:</u>				
Special Assessments	\$480,569	\$336,398	\$336,398	\$0
Interest Income	\$0	\$0	\$5,977	\$5,977
TOTAL REVENUES	<u>\$480,569</u>	<u>\$336,398</u>	<u>\$342,376</u>	<u>\$5,977</u>
<u>EXPENDITURES:</u>				
Series 2018A-3				
Interest - 11/01	\$195,237	\$195,237	\$195,237	(\$0)
Interest - 5/01	\$183,034	\$183,034	\$183,034	(\$0)
TOTAL EXPENDITURES	<u>\$378,271</u>	<u>\$378,271</u>	<u>\$378,271</u>	<u>(\$0)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$102,298</u>	<u>(\$41,873)</u>	<u>(\$35,895)</u>	<u>\$5,977</u>
Net change in fund balance	<u>\$102,298</u>	<u>(\$41,873)</u>	<u>(\$35,895)</u>	<u>\$5,977</u>
FUND BALANCE - Beginning	\$196,906		\$559,383	
FUND BALANCE - Ending	<u>\$299,204</u>		<u>\$523,488</u>	

⁽¹⁾ Per the Master Trust Indenture, investment earnings on the 2006A Reserve Account are transferred to Construction. Also Included are the default transfers to the general fund.

AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2018A-AREA 3B
DEBT SERVICE FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended May 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$6,832	\$6,832
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$6,832</u>	<u>\$6,832</u>
<u>EXPENDITURES:</u>				
<u>Series 2018</u>				
Interest - 11/01	\$0	\$0	\$156,722	(\$156,722)
Interest - 5/01	\$0	\$0	\$0	\$0
Principal Expense - 5/01	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$156,722</u>	<u>(\$156,722)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$0</u>	<u>\$0</u>	<u>(\$149,890)</u>	<u>(\$149,890)</u>
<u>OTHER FINANCING SOURCES/(USES)</u>				
Bond Proceeds	\$0	\$0	\$931,716	\$931,716
TOTAL OTHER FINANCING SOURCES/(USES)	<u>\$0</u>	<u>\$0</u>	<u>\$931,716</u>	<u>\$931,716</u>
Net change in fund balance	<u>\$0</u>	<u>\$0</u>	<u>\$781,826</u>	<u>\$781,826</u>
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$781,826</u>	

⁽¹⁾ Per the Master Trust Indenture, investment earnings on the 2006A Reserve Account are transferred to Construction. Also included are the default transfers to the general fund.

**AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
Long Term Debt Report
FY 2019**

Series 2012A-1, Special Assessment Bonds		
Interest Rate;	5.50%	
Maturity Date:	5/1/2037	
Reserve Fund Requirement:	Max Annual Debt Service	
Bonds outstanding - 9/30/2018		\$1,405,000.00
Less:	May 1, 2019 (Mandatory)	(\$45,000.00)
Current Bonds Outstanding		\$1,360,000.00

Series 2016A-2, Special Assessment Bonds		
Interest Rate;	4.25%	
Maturity Date:	11/1/2021	\$125,000.00
Interest Rate;	5.50%	
Maturity Date:	11/1/2030	\$725,000.00
Interest Rate;	6.00%	
Maturity Date:	11/1/2047	\$2,920,000.00
Reserve Fund Requirement:	Maximum Annual Debt Assessment	
Less:	November 1, 2018 (Mandatory)	(\$55,000.00)
	November 1, 2018 (Special Call)	(\$45,000.00)
	February 1, 2019 (Special Call)	(\$50,000.00)
	May 1, 2019 (Special Call)	(\$80,000.00)
Current Bonds Outstanding		\$3,540,000.00

Series 2018A-3, Special Assessment Bond		
Interest Rate;	4.00%	
Maturity Date:	11/1/2024	\$735,000.00
Interest Rate;	4.75%	
Maturity Date:	11/1/2029	\$775,000.00
Interest Rate;	5.25%	
Maturity Date:	11/1/2038	\$1,990,000.00
Interest Rate;	5.375%	
Maturity Date:	11/1/2048	\$3,635,000.00
Reserve Fund Requirement:	75% Maximum Annual Debt Assessment	
Current Bonds Outstanding		\$7,135,000.00

Series 2018A Area B, Special Assessment Bond		
Interest Rate;	4.375%	
Maturity Date:	11/1/2024	\$690,000.00
Interest Rate;	4.75%	
Maturity Date:	11/1/2029	\$860,000.00
Interest Rate;	5.25%	
Maturity Date:	11/1/2039	\$2,530,000.00
Interest Rate;	5.375%	
Maturity Date:	11/1/2049	\$4,220,000.00
Reserve Fund Requirement:	100% Maximum Annual Debt Assessment	
Current Bonds Outstanding		\$8,300,000.00

Total Current Bonds Outstanding		\$20,335,000.00
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AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-2
CAPITAL PROJECTS FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended May 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$117	\$117
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$117</u>	<u>\$117</u>
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$117</u>	<u>\$117</u>
Net change in fund balance	<u>\$0</u>	<u><u>\$0</u></u>	<u>\$117</u>	<u><u>\$117</u></u>
FUND BALANCE - Beginning	\$0		\$10,362	
FUND BALANCE - Ending	<u><u>\$0</u></u>		<u><u>\$10,479</u></u>	

⁽¹⁾ Per the Master Trust Indenture, investment earnings on the 2006A Reserve Account are transferred to Construction. Also Included are the default transfers to the general fund.

AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2018A-3
CAPITAL PROJECTS FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended May 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$29,035	\$29,035
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$29,035</u>	<u>\$29,035</u>
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$2,410,603	(\$2,410,603)
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$2,410,603</u>	<u>(\$2,410,603)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$0</u>	<u>\$0</u>	<u>(\$2,381,567)</u>	<u>(\$2,381,567)</u>
Net change in fund balance	<u>\$0</u>	<u><u>\$0</u></u>	<u>(\$2,381,567)</u>	<u>(\$2,381,567)</u>
FUND BALANCE - Beginning	\$0		\$3,479,730	
FUND BALANCE - Ending	<u><u>\$0</u></u>		<u><u>\$1,098,162</u></u>	

⁽¹⁾ Per the Master Trust Indenture, investment earnings on the 2006A Reserve Account are transferred to Construction. Also Included are the default transfers to the general fund.

AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2018A-AREA 3B
CAPITAL PROJECTS FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended May 31, 2019

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 05/31/19	ACTUAL THRU 05/31/19	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$0	\$0	\$47,617	\$47,617
TOTAL REVENUES	<u>\$0</u>	<u>\$0</u>	<u>\$47,617</u>	<u>\$47,617</u>
<u>EXPENDITURES:</u>				
Capital Outlay	\$0	\$0	\$792,754	(\$792,754)
Cost of Issuance	\$0	\$0	\$491,482	(\$491,482)
TOTAL EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$1,284,236</u>	<u>(\$1,284,236)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$0</u>	<u>\$0</u>	<u>(\$1,236,619)</u>	<u>(\$1,236,619)</u>
<u>OTHER FINANCING SOURCES/(USES)</u>				
Bond Proceeds	\$0	\$0	\$7,368,284	\$7,368,284
TOTAL OTHER FINANCING SOURCES/(USES)	<u>\$0</u>	<u>\$0</u>	<u>\$7,368,284</u>	<u>\$7,368,284</u>
Net change in fund balance	<u>\$0</u>	<u>\$0</u>	<u>\$6,131,665</u>	<u>\$6,131,665</u>
FUND BALANCE - Beginning	\$0		\$0	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$6,131,665</u>	

⁽¹⁾ Per the Master Trust Indenture, investment earnings on the 2006A Reserve Account are transferred to Construction. Also Included are the default transfers to the general fund.

Amelia Walk
Community Development District
Series 2016-2 Special Assessment Bonds

1. Recap of Capital Project Fund Activity Through May 31, 2019

Opening Balance in Construction Account		\$3,052,509.87
Source of Funds:	Interest Earned	\$887.69
Use of Funds:		
Disbursements:	Clearing, Grading & Earthwork	(\$568,190.87)
	Roadway	(\$727,841.07)
	Stormwater	(\$303,222.68)
	Water System	(\$262,281.11)
	Sewer System	(\$378,929.54)
	Landscaping, Entry Monuments & Signs	(\$310,733.53)
	Engineering & Permitting	(\$72,695.00)
	Electrical	(\$131,315.29)
	Professional Fees (Contingencies)	(\$37,459.36)
	Cost Of Issuance	(\$250,250.00)
Adjusted Balance in Construction Account at May 31, 2019		<u><u>\$10,479.10</u></u>

2. Funds Available For Construction at May 31, 2019

Book Balance of Construction Fund at May 31, 2019		\$10,479.10
A.	A.J. Johns, Inc. - Phase 2	
	Contract Amount	\$2,244,928.40
	Paid to Date	<u>(\$2,244,928.40)</u>
	Balance on Contract	<u><u>(\$0.00)</u></u>
		<u>\$0.00</u>
B.	First Coast Electric, LLC - FPL Conduit Installation	
	Contract Amount	\$102,205.00
	Paid to Date	<u>(\$102,205.00)</u>
	Balance on Contract	<u><u>\$0.00</u></u>
		<u>\$0.00</u>
Construction Funds available at May 31, 2019		<u><u>\$10,479.11</u></u>

3. Investments - US Bank

	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
May 31, 2019					
Construction Fund:	Overnight	1.50%		\$10,479.10	\$10,479.10
					<u>Contracts/Retainage Payable</u>
					<u>\$0.00</u>
					<u>Balance at 5/31/2019</u>
					<u><u>\$10,479.10</u></u>

Amelia Walk
Community Development District
Series 2018-3 Special Assessment Bonds

1. Recap of Capital Project Fund Activity Through May 31, 2019

Opening Balance in Construction Account	\$6,134,376.41
Source of Funds:	
Interest Earned	\$60,285.23
Developer Proceeds	\$13,352.04
Interfund Transfer	\$0.00
Use of Funds:	
Disbursements:	
Clearing, Grading & Earthwork	(\$1,908,297.53)
Roadway	(\$652,943.17)
Stormwater	(\$995,159.46)
Water System	(\$361,824.79)
Sewer System	(\$480,549.14)
Landscaping, Entry Monuments & Signs	(\$38,297.79)
Engineering & Permitting	(\$121,163.44)
Electrical	(\$74,469.09)
Amenity Center Expansion	(\$78,134.87)
Professional Fees/Contingencies	(\$62,043.97)
Cost Of Issuance	(\$336,968.00)
Adjusted Balance in Construction Account at May 31, 2019	<u><u>\$1,098,162.42</u></u>

2. Funds Available For Construction at May 31, 2019

Book Balance of Construction Fund at May 31, 2019		\$1,098,162.42
A. Earthworks, Amelia Walk Phase 3		
Contract Amount	\$2,815,784.35	
	(\$2,815,784.35)	
Balance on Contract	<u>\$0.00</u>	<u>\$0.00</u>
B. Earthworks, Amelia Walk Phase 4A (29.6%)		
Contract Amount	\$1,656,309.69	
	(\$592,159.99)	
Balance on Contract	<u>\$1,064,149.70</u>	<u>(\$1,064,149.70)</u>
Construction Funds available at May 31, 2019		<u><u>\$34,012.72</u></u>

3. Investments - US Bank

May 31, 2019	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	1.50%		\$1,098,162.42	\$1,098,162.42
					Contracts/Retainage Payable <u>\$0.00</u>
					Balance at 5/31/2019 <u><u>\$1,098,162.42</u></u>

Amelia Walk
Community Development District
Series 2018A Area B Special Assessment Bonds

1. Recap of Capital Project Fund Activity Through May 31, 2019

Opening Balance in Construction Account		\$7,368,283.85
Source of Funds:	Interest Earned	\$47,616.59
	Developer Proceeds	\$0.00
	Interfund Transfer	\$0.00
Use of Funds:		
Disbursements:	Clearing, Grading & Earthwork	(\$287,956.82)
	Roadway	(\$12,211.14)
	Stormwater	(\$265,375.13)
	Water System	(\$17,686.62)
	Sewer System	(\$95,776.70)
	Landscaping, Entry Monuments & Signs	\$0.00
	Engineering & Permitting	(\$84,596.70)
	Electrical	\$0.00
	Amenity Center Expansion	\$0.00
	Professional Fees/Contingencies	(\$29,151.18)
	Cost Of Issuance	(\$491,481.50)
Adjusted Balance in Construction Account at May 31, 2019		<u><u>\$6,131,664.65</u></u>

2. Funds Available For Construction at May 31, 2019

Book Balance of Construction Fund at May 31, 2019		\$6,131,664.65
A. Earthworks, Amelia Walk Phase 4B		
	Contract Amount	\$3,939,331.16
		(\$248,974.26)
	Balance on Contract	<u>\$3,690,356.90</u>
		<u>(\$3,690,356.90)</u>
Construction Funds available at May 31, 2019		<u><u>\$2,441,307.76</u></u>

3. Investments - US Bank

May 31, 2019	<u>Type</u>	<u>Yield</u>	<u>Due</u>	<u>Maturity</u>	<u>Principal</u>
Construction Fund:	Overnight	1.50%		\$6,131,664.65	\$6,131,664.65
			Contracts/Retainage Payable		\$0.00
			Balance at 5/31/2019		<u><u>\$6,131,664.65</u></u>

B.

**AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Receipts
Fiscal Year 2019

ASSESSMENTS - TAX COLLECTOR						\$248,140.89	\$120,227.73	\$269,938.41	\$638,307.03
						ON ROLL ASSESSMENTS			
						38.87%	18.84%	42.29%	100.00%
DATE	DESCRIPTION	Collection Period	AMOUNT	COMMISSIONS	Net Amount	O&M Portion	DSF Portion	DSF Portion	Total
11/5/2018	Distribution #1	6/1/18-10/31/18	\$805.25	\$16.11	\$789.14	\$306.78	\$148.64	\$333.73	\$789.14
11/20/2018	Distribution #2	11/01/18-11/15/18	\$40,806.16	\$816.12	\$39,990.04	\$15,546.07	\$7,532.29	\$16,911.69	\$39,990.04
11/21/2018	PROP APPRAISER	N/A	\$0.00	\$6,047.00	(\$6,047.00)	(\$2,350.76)	(\$1,138.98)	(\$2,557.26)	(\$6,047.00)
12/6/2018	Distribution #3	11/16/18-11/30/18	\$373,951.84	\$7,479.04	\$366,472.80	\$142,465.75	\$69,026.65	\$154,980.41	\$366,472.80
12/20/2018	Distribution #4	12/1/18-12/15/18	\$204,809.94	\$4,096.19	\$200,713.75	\$78,027.17	\$37,805.25	\$84,881.33	\$200,713.75
1/7/2019	Distribution #5	12/16/18-12/31/18	\$19,585.62	\$391.72	\$19,193.90	\$7,461.60	\$3,615.25	\$8,117.05	\$19,193.90
2/5/2019	Distribution #6	1/1/19-1/31/19	\$11,825.88	\$236.51	\$11,589.37	\$4,505.35	\$2,182.91	\$4,901.11	\$11,589.37
3/6/2019	Distribution #7	02/01/19-02/28/19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4/8/2019	Distribution #8	03/01/19-03/31/19	\$6,033.67	\$120.68	\$5,912.99	\$2,298.67	\$1,113.74	\$2,500.59	\$5,912.99
6/5/2019	Distribution #11	TAX SALES	\$1,956.79	\$0.00	\$1,956.79	\$760.70	\$368.57	\$827.52	\$1,956.79
TOTAL			\$659,775.15	\$19,203.37	\$640,571.78	\$249,021.31	\$120,654.31	\$270,896.17	\$640,571.78

Assessed on Roll:

	GROSS AMOUNT ASSESSED	PERCENTAGE	ASSESSMENTS COLLECTED	ASSESSMENTS TRANSFERRED	AMOUNT TO BE TFR.
O & M	\$248,140.89	38.87%	\$249,021.31	(\$251,372.06)	(\$2,350.75)
DEBT SERVICE-12	\$120,227.73	18.84%	\$120,654.31	(\$120,654.31)	\$0.00
DEBT SERVICE-16	\$269,938.41	42.29%	\$270,896.17	(\$270,896.17)	\$0.00
TOTAL	\$638,307.03	100.00%	\$640,571.78	(\$642,922.53)	(\$2,350.75)

Balance Remaining to Collect	(\$2,264.75)
Gross Collected	100%

TRANSFERS FROM DEBT SERVICE:

DATE	CHECK #	AMOUNT
11/13/2018	TXFER	\$306.77
11/20/2018	TXFER	\$15,546.06
12/6/2018	TXFER	\$142,465.74
12/20/2018	TXFER	\$78,027.17
1/7/2019	TXFER	\$7,461.60
2/5/2019	TXFER	\$4,505.35
4/8/2019	TXFER	\$2,298.67
6/5/2019	TXFER	\$760.70
TOTAL		\$251,372.06
Amount due:		(\$2,350.75)

C.

**AMELIA WALK
COMMUNITY DEVELOPMENT DISTRICT**

Check Run Summary

June 18, 2019

<i>Date</i>	<i>Check Numbers</i>	<i>Amount</i>
5/23/2019	2642-2649	\$34,642.35
6/7/2019	2650-2661	\$23,518.44
<i>Total</i>		<hr/> <hr/> <i>\$58,160.79</i>

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/23/19	00172	6/01/19 869514	201906 320-57200-34500	MONTHLY SERVICE ACCESS	*	113.42	
				BATES SECURITY			113.42 002642
5/23/19	00027	5/09/19 M21802	201904 320-57200-46400	APR 19 - POOL SERVICE	*	780.00	
		5/09/19 M21802	201904 320-57200-46500	APR 19 - TANK FILL	*	236.00	
				CRYSTAL CLEAN POOL SERVICE, INC			1,016.00 002643
5/23/19	00102	4/30/19 AWCDD041	201904 320-57200-34700	APR 19 - MGMT FEES	*	4,200.00	
		4/30/19 AWCDD041	201904 320-57200-34000	APR 19 - MGMT FEES	*	722.33	
				EVERGREEN LIFESTYLES MANAGEMENT, LLC			4,922.33 002644
5/23/19	00003	5/14/19 65520621	201905 310-51300-42000	DELIVERIES THRU 5/14/19	*	20.71	
				FEDEX			20.71 002645
5/23/19	00021	5/17/19 05172019	201905 320-57200-43000	MAY 19 - ELECTRIC SERVICE	*	967.10	
		5/17/19 05172019	201905 320-57200-43001	MAY 19 - ELECTRIC SERVICE	*	1,216.30	
				FPL			2,183.40 002646
5/23/19	00001	5/01/19 240	201905 310-51300-34000	MAY 19 - MGMT FEES	*	4,050.00	
		5/01/19 240	201905 310-51300-35100	MAY 19 - COMPUTER TIME	*	83.33	
		5/01/19 240	201905 310-51300-31200	MAY 19 - DISSEMINATION	*	291.67	
		5/01/19 240	201905 310-51300-51000	MAY 19 - OFFICE SUPPLIES	*	18.22	
		5/01/19 240	201905 310-51300-42000	MAY 19 - POSTAGE	*	17.42	
		5/01/19 240	201905 310-51300-42500	MAY 19 - COPIES	*	161.40	
		5/01/19 240	201905 310-51300-41000	MAY 19 - TELEPHONE	*	52.98	
				GOVERNMENTAL MANAGEMENT SERVICES			4,675.02 002647
5/23/19	00191	5/08/19 05082019	201905 320-57200-60000	1ST PMT TAX EXEMPT LEASE	*	21,211.47	
				MUNICIPAL ASSET MANAGEMENT, INC.			21,211.47 002648

AWLK -AMELIA WALK - SROSINA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/23/19	00031	5/16/19 0320030-	201905 320-57200-61100	FOUNTAIN MAINTENANCE NORTH FLORIDA IRRIGATION EQUIPMENT	*	500.00	500.00 002649
6/07/19	00156	5/21/19 052119-0	201906 320-57200-41050	SERVICE THRU 06/24/2019 COMCAST	*	337.43	337.43 002650
6/07/19	00002	5/30/19 2038	201905 310-51300-44000	CONFERENCE ROOM-5/21/19 COMPASS GROUP, INC.	*	100.00	100.00 002651
6/07/19	00003	5/21/19 65592435	201905 310-51300-42000	DELIVERIES THRU 05/21/19	*	54.36	
		5/28/19 65656435	201905 310-51300-42000	DELIVERIES THRU 05/28/19 FEDEX	*	33.99	88.35 002652
6/07/19	00001	6/01/19 241	201906 310-51300-34000	JUNE 2019 MGMT FEES	*	4,050.00	
		6/01/19 241	201906 310-51300-35100	JUNE 2019 COMPUTER TIME	*	83.33	
		6/01/19 241	201906 310-51300-31200	JUNE 2019 DISSEMINATION	*	291.67	
		6/01/19 241	201906 310-51300-51000	JUNE 2019 OFFICE SUPPLIES	*	13.34	
		6/01/19 241	201906 310-51300-42000	JUNE 2019 POSTAGE	*	43.24	
		6/01/19 241	201906 310-51300-42500	JUNE 2019 COPIES	*	280.35	
		6/01/19 241	201906 310-51300-41000	JUNE 2019 TELEPHONE GOVERNMENTAL MANAGEMENT SERVICES	*	61.78	4,823.71 002653
6/07/19	00008	5/31/19 107721	201904 310-51300-31500	APR 19 GENERAL COUNSEL HOPPING GREEN & SAMS	*	2,476.00	2,476.00 002654
6/07/19	00036	5/29/19 052919-3	201905 320-57200-43100	SERVICE THRU 05/28/2019 JEA	*	2,554.81	2,554.81 002655
6/07/19	00009	3/29/19 3506	201904 310-51300-31100	SERVICE THRU 3/29/2019	*	300.00	
		4/26/19 3518	201904 310-51300-31100	SERVICE THRU 04/26/2019	*	1,425.00	

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		5/24/19 3535	201905 310-51300-31100		*	300.00	
			SERVICE THRU 05/24/2019	MCCRANIE & ASSOCIATES, INC.			2,025.00 002656
6/07/19 00070		6/05/19 510975	201906 310-51300-48000		*	247.60	
			NOTICE OF MEETING				
		6/07/19 513158	201906 310-51300-48000		*	580.24	
			RFP PHASE V	NEWS LEADER			827.84 002657
6/07/19 00028		5/16/19 0687-000	201906 320-57200-43300		*	258.98	
			SERVICE THRU 06/30/2019	REPUBLIC SERVICES #687			258.98 002658
6/07/19 00187		6/01/19 42383	201906 320-57200-46200		*	6,871.00	
			JUNE 19 LANDSCAPE MAINT.				
		6/01/19 42383	201906 320-57200-46201		*	1,931.73	
			JUNE 19 LANDSCAPE MAINT.				
		6/01/19 42383	201906 320-57200-46202		*	383.33	
			JUNE 19 IRRIGATION MAINT.	TRIM ALL LAWN SERVICE, INC.			9,186.06 002659
6/07/19 00169		4/10/19 398924	201904 320-57200-62000		*	500.00	
			MECHANICAL SWEEP-4/7/19	USA SERVICES			500.00 002660
6/07/19 00172		2/01/19 839541	201902 320-57200-34500		*	113.42	
			MONTHLY SERVICE ACCESS				
		3/01/19 846968	201903 320-57200-34500		*	113.42	
			MONTHLY SERVICE ACCESS				
		5/01/19 861976	201905 320-57200-34500		*	113.42	
			MONTHLY SERVICE ACCESS	BATES SECURITY			340.26 002661
TOTAL FOR BANK A						58,160.79	
TOTAL FOR REGISTER						58,160.79	