

DOUBLE BRANCH
Community Development District

JULY 11, 2022

AGENDA

Double Branch Community Development District

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

July 1, 2022

Board of Supervisors
Double Branch Community Development District

Dear Board Members:

The Double Branch Community Development District Board of Supervisors Meeting is scheduled for **Monday, July 11, 2022 at 4:00 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.**

Following are the agendas for the meeting:

- I. Roll Call
- II. Audience Comments (limited to three minutes)
- III. Approval of Consent Agenda
 - A. Minutes of the June 13, 2022 Board of Supervisors Meeting
 - B. Financial Statements
 - C. Assessment Receipts Schedule
 - D. Check Register
- IV. Review of Suspension of Amenity Privileges for Cannons Point Incident
- V. Acceptance of the Fiscal Year 2021 Audit Report
- VI. Discussion of the Fiscal Year 2023 Budget
- VII. Other Business
- VIII. Staff Reports
 - A. District Counsel
 - B. District Engineer – Acceptance of the Annual Engineer’s Report
(to be provided under separate cover)

C. District Manager

D. Operations Manager – Memorandum

IX. Audience Comments (limited to three minutes) / Supervisors' Requests

X. Next Scheduled Meeting – August 15, 2022 at 4:00 p.m. the Plantation Oaks
Amenity Center

XI. Adjournment

I look forward to seeing you at the meeting. If you have any questions, please feel free to call.

Sincerely,

Marílee Giles

Marilee Giles
District Manager

THIRD ORDER OF BUSINESS

A.

MINUTES OF MEETING
DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Double Branch Community Development District was held Monday, June 13, 2022 at 4:00 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

Present and constituting a quorum were:

Cindy Nelsen	Chairperson
Chad Davis	Vice Chairman
Tom Horton	Supervisor
Scott Thomas	Supervisor

Also present were:

Marilee Giles	District Manager
Mike Eckert	District Counsel
Peter Ma	District Engineer (by phone)
Chalon Suchsland	VerdeGo
Crys LaFata	S3 Security
Marla Dietrich	S3 Security

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 4:00 p.m.

SECOND ORDER OF BUSINESS

Audience Comments

There being no members of the public present, the next item followed.

THIRD ORDER OF BUSINESS

Approval of Consent Agenda

- A. Approval of the Minutes of the May 9, 2022 Audit Committee and Board of Supervisors Meetings**
- B. Financial Statements**
- C. Assessment Receipt Schedule**
- D. Check Register**

Ms. Giles stated included in your agenda package are the minutes of the May 9th Audit Committee and regular Board of Supervisors meetings, the financial statements as of April 30th, your assessment receipts schedule showing you are 99% collected, and the check register totaling \$103,580.59.

On MOTION by Mr. Horton seconded by Vice Chairman Davis with all in favor the Consent Agenda was approved.

FOURTH ORDER OF BUSINESS

**Ratification of Engagement Letter with
Grau & Associates for FY 2022-2026 Audit
Services**

Ms. Giles stated the engagement letter documents and confirms the auditor's acceptance of the appointment, the objective and scope of the audit, the extent of the auditor's responsibilities to the client, and the form of any reports.

On MOTION by Vice Chairman Davis seconded by Mr. Horton with all in favor the engagement letter with Grau & Associates for FY 2022-2026 audit services was ratified.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2022-05,
Approving the Proposed Budget for Fiscal
Year 2023 and Setting a Public Hearing
Date for Adoption**

Ms. Giles stated we need 60 days between approval of the budget and adoption, so our August 8th meeting will not work for adoption of the budget. As of right now, our August 8th meeting is scheduled for 6pm. Do we want to change our August 8th meeting to the normal 4pm time?

Vice Chairman Davis stated I would say yes. The purpose of it is to have more options for participation and it's not going to be for that meeting.

Chairperson Nelsen asked will a letter go out before this?

Ms. Giles stated August will just be a regular meeting, and then we will adopt the budget at your September meeting.

Mr. Eckert stated it will just be the notice that you put in the paper. That hasn't gone out yet.

Vice Chairman Davis asked the notice will read that the August meeting is now 4:00 and the budget meeting will be 6:00?

Mr. Eckert responded no, I think what she is suggesting is in August, we're not going to deal with the budget, so it's just a regular meeting notice that says your August meeting is at

4:00. Then, you're going to have a separate mailed notice and published notice that goes out to all of the residents saying our budget hearing is going to be September 12th at 6:00.

Ms. Giles stated on the resolution you'll notice it says September 12th at 4pm. Do you want to change that to 6pm?

Chairperson Nelsen and Vice Chairman Davis responded yes.

Mr. Horton asked are you going to change the website?

Ms. Giles responded yes, sir. The exhibit in your agenda with the resolution is the proposed budget and it has four funds – the general fund budget, which covers all of the administrative expenses for the district; the recreation fund, which covers some administrative expenses, but mostly maintenance, common area and recreational expenses; then there is the debt service fund, which reflects the debt service with the interest and the principal payments for the 2013 bonds; lastly there is the capital reserve fund, which is where funds are set aside for repairs and replacements of your capital assets listed in the capital reserve study. Using that capital reserve study, we've set aside \$190,000 for FY23's budget line. Jay is still working with Charlie on your capital reserve study. We sent you the draft copy. Charlie gives you one free update, so Jay is still working through that with him. When it's finalized we will add it to the website. The proposed budget includes an increase in assessments for the homeowners. There are several factors that have influenced that increase: the rising costs on all services, labor costs and fuel costs. Inflation is at 8.6% right now, which is higher than it's been in 40 years. This time last year inflation was at 4.16%. You'll see in the budget, talking about a single-family home, last year the operations and maintenance assessment was \$719. This year it is \$848. It's an increase of \$128 per year, which is an 18% increase, which breaks out to be an \$11 increase per month for a single-family resident.

Mr. Lanier joined the meeting at this time.

Mr. Horton stated \$128 is going to cover us for what we did the past year, correct?

Ms. Giles stated for all of the Clay County Sheriff's office increases and all the increases we've seen thus far.

Mr. Horton stated the thing that concerns me is maintenance. If you look at the guy that is doing the assessment of all of our equipment right now, he says we need to do more. We need to do simple things like painting and stuff like that. My concern is do we have enough people to do that.

Ms. Giles stated I trust Jay's years of experience with that. Jay has met with Charlie.

Mr. Horton stated I talked to Jay about it one on one and I suggested we up it a little bit to take care of some extra maintenance. We're doing more maintenance every year. It's going to take more money to do that. What we're doing here is just covering what we know right now, but each year we're replacing some of the playgrounds, they've suggested doing more painting and upkeep and things like that. The pool leaks take more time and money to do those. There's just a lot that needs to be done, so what I'm saying is if we raise it to \$128 right now, are we going to come back next year and say we are a little bit behind and we need to raise it again?

Ms. Giles stated the \$128 increase includes the projects that are in the capital reserve study. In here there's a breakout of what needs to be replaced by year. For FY23, there is an irrigation pump and an entry sign refurbishment. Are you talking about the man hours that go into that?

Mr. Horton stated yes. It takes the people that we hire a lot of time to get these things done. Another person would help getting the maintenance done, instead of waiting months, like we're doing right now. I keep asking has this been done yet, and I get a response of no, we haven't gotten to that yet. We're going to require more upkeep maintenance as time goes by.

Vice Chairman Davis stated in my opinion, I think we can offset some of that in the future by not doing all of the extra stuff that we're spending money on like putting equipment in around the track, putting in an aluminum bridge and pathway through the forest, a dog park, etc. Maintenance is stuff that has to be done. Some of this other stuff, like pickleball, doesn't. We're spending money left and right, so maybe we cut back on some of that.

Mr. Horton stated we can always cut back on things, I guess. I just think it would make financial sense to increase the \$128 to say \$200, so that next year we don't have to ask for any more.

Ms. Giles asked what was Jay's thought when you talked to him?

Mr. Horton responded he thought it was a good idea.

Mr. Eckert stated I think what you would be doing is adding a dollar amount to the repairs and replacement line item, and then you would send a notice out based on that and you'd be able to bring it down from there at your public hearing, but you're still sending an invitation to the hearing to everybody. That's why you try to be realistic right now.

Chairperson Nelsen stated when I talked to Jay, originally his goal was to try to keep it around a \$10 per month increase. He wanted it at \$120 originally, but I do see Tom's point. It's costly to do this, because we have to send a letter to every single landowner every time we increase, so we can bring it down if we send out letter and when everybody is here, get Jay's opinion and then we can bring it down. We don't have to go to \$200.

Mr. Horton stated it's just my suggestion. We're spending more time and not to mention vandalism. That's not accounted for anywhere that I can see anyway.

Mr. Thomas stated after speaking with Jay in a one-on-one discussion like it seems like everybody has, I was under the impression we were thinking around \$120 or \$10 per month increase. To bring up what Supervisor Davis brought up, we are spending extra money and one of the reasons we were able to do that is because we were saving money, and we also are putting aside a certain amount of money into a savings account that we're able to draw from. So, one thing that will offset that cost is not putting so much into that capital reserve.

Chairperson Nelsen stated I believe we're required to put so much in there.

Mr. Eckert stated not in a CDD. That's something that is within the discretion of the Board. You have a reserve study that you use as a guideline, but the budgeting decision is for you all. An HOA is different. There are different laws that apply to the reserves.

Mr. Thomas stated from my understanding, with all of the extra things that Supervisor Davis brought up with the dog park and pickleball and everything else, that was because we had money on hand that we could spend and if we want to continue to have a couple extra dollars on hand so we can immediately do something for the community, then we need to continue to have that going into that reserve account. If we don't want to have that money on hand, then we just need to lower the savings.

Mr. Horton stated another consideration is we haven't raised the rates in 10 years. That's a long time. Also, when we did the bond refunding, I believe we lowered the rates.

Chairperson Nelsen stated we did, \$200 per home.

Mr. Horton stated so in a way, we're just resetting that to what it was before.

Ms. Giles stated if you all are in agreeance, you can either tell me how much you want to take that repair and replacement line up to, or you can tell me what you want the assessment increase to be per month and I can work with the accountant to get to either one. We could still approve the budget as amended.

Mr. Eckert stated we can. We need to today because the deadline is in two days. I just ran some rough numbers. What you could do is approve it and bring the increase not to exceed \$200 on the single-family with everything else corresponding, and then everything else not to exceed \$200,000 additional to that repair and replacement item. I just ran rough numbers based on if you treated single-family and multi-family the same and added \$75 per assessment. You could do it that way if the Board wanted to, otherwise you'd have to run whatever number through the methodology.

Mr. Horton stated like you said, we can make it \$200 right now and drop it down in September at the budget adoption meeting.

Chairperson Nelsen asked what do you think?

Vice Chairman Davis stated I know what my vote is. If you want to make a direction, I'll vote on it.

Chairperson Nelsen stated what if we do a lower amount, a not to exceed \$180 or something? Or were you thinking about sticking with this number?

Vice Chairman Davis stated I was thinking about sticking with this number.

Mr. Thomas asked which number are you guys talking about sticking with?

Chairperson Nelsen stated the \$128 increase in assessments.

Mr. Thomas stated is everyone in agreement we're going to have to do something because as it was previously mentioned before, the inflation has pretty much doubled since last year.

Chairperson Nelsen stated I think we're all in agreement we have to do something, so \$128 minimum.

Vice Chairman Davis stated that's what the increase is for.

Mr. Thomas asked so do we need a not to exceed? Would a not to exceed \$130 be acceptable to everybody?

Chairperson Nelsen stated Tom is thinking a not to exceed \$200.

Mr. Eckert stated I think what would be helpful is each supervisor say where you're at individually, if you're at \$128 or if you're higher.

Mr. Lanier stated I'd like to see a not to exceed of \$180. I think that gives us a lot of flexibility and it's not a tremendous increase. I think that would continue to offset this for more than a couple of years.

Chairperson Nelsen stated it's \$15 a month.

Vice Chairman Davis stated versus \$11 or \$12 right now. I'm okay with that.

Chairperson Nelsen stated that was exactly what I had in mind.

Mr. Horton stated I can go along with that.

Mr. Thomas stated is that along the same lines of continuing the same amount that we're currently putting into savings?

Chairperson Nelsen stated it would be a little more.

Mr. Thomas asked do we want to put as much into the capital reserves? That's what I'm wondering. If we increase it to \$180, would that affect the amount we have going into savings.

Vice Chairman Davis stated we're talking about the increase in assessment right now. You're kind of on a different page.

Chairperson Nelsen stated any extra that we bring in would go into the capital reserve savings.

Ms. Giles stated that was my question, was are we putting the increase in the repair and replacement line or into the capital reserves?

Mr. Horton stated repair and replacements would work well.

Mr. Eckert stated you can transfer into capital reserves later.

Vice Chairman Davis stated we just wanted to know if you are okay with the \$180.

Mr. Thomas stated yes.

Ms. Giles stated we will make that adjustment to the budget and put whatever that turns out to be as far as dollars into the repair and replacement line.

Chairperson Nelsen asked and then we would notice that amount and we can always go down, correct?

Ms. Giles responded yes.

Mr. Eckert stated just to be clear, the \$180 is the increase in assessments for a single-family unit. It's not \$180,000.

Chairperson Nelsen stated right. Then proportionally it would raise the other unit types.

On MOTION by Mr. Horton seconded by Vice Chairman Davis with all in favor Resolution 2022-05, approving the proposed

budget as revised and setting a public hearing for September 12, 2022 at 6:00 p.m. was approved.

SIXTH ORDER OF BUSINESS**Other Business**

There being no other business, the next item followed.

SEVENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel**

Mr. Eckert stated I will be working on the mailed and published notices, and we will make sure you guys get a copy of that. Just understand the mailed notice is a statutory notice and a lot of people think it's a pretty formal letter. So, to the extent that you get questions from residents, I'd suggest you send them to GMS for them to respond to those questions so they can provide uniform answers to everyone.

Mr. Horton stated I think we brought up a lot of responses to questions. We haven't raised assessments in ten years, we refunded the bond, which lowered the bond by \$200, and inflation rates are high.

B. District Engineer – Acceptance of the Stormwater Needs Analysis Report

Mr. Ma stated back in the fall a state mandate was issued for all entities, including special districts to provide a 20-year needs analysis and there was a template that they gave us. With the help of the District Manager, we proceeded to go off the form. I'll go over it quickly. We have some general background information and a description of the district. We talk about our stormwater program and the fact that we have retention ponds everywhere. We also estimated the amount of piping we have in feet, which is approximately 14,000 feet. We have 23 retention ponds. The most important part I believe they're looking for is the expected costs that we will be spending in the next 20 years. From 2021-2022 it's estimated we spent \$25,000. For years 2022-2027 it's estimated we will spend \$132,000. For years 2027-2032, it's \$148,000, then \$167,000 and finally \$188,000. In the back of the report is the stormwater management plan for the district that we've been following since the beginning of the district and then we also have our limitations and assumptions on this analysis to cover ourselves. The good news is the work authorization for us to do this work was I believe not to exceed \$10,000.

Since our company is involved in at least 30 CDDs, we were able to spread the cost of our analysis so it shouldn't be more than \$2,500.

Mr. Horton stated you mentioned these amounts of money. Does that come out of the District's funds?

Mr. Ma responded the District Manager and I gathered about five years of costs that we've spent on the stormwater maintenance and used that to project the future costs with an increase of 5% annually.

Mr. Horton asked you're saying the district is responsible for 14,000 feet in pipe?

Mr. Ma responded it's already in the ground. Most of it is in the Clay County right of way, so Clay County is maintaining it. You are responsible for the stormwater ponds though and you do that through your operations and maintenance funds.

On MOTION by Chairperson Nelsen seconded by Vice Chairman Davis with all in favor the stormwater needs analysis report was accepted.

C. District Manager

There being nothing to report, the next item followed.

D. Operations Manager - Memorandum

Ms. Giles stated Jay's reported is in the agenda package. I think each of you have talked to Jay ahead of this meeting, so if there are any comments, questions or concerns about his report, I'd be happy to take those down.

There being no comments on the operations report, the next item followed.

Ms. Giles asked Ms. Suchsland, did you have anything to report?

Ms. Suchsland stated we are starting the mulch in the beds throughout the property. We've done some extension tree work and chipping on your side. We got the branches on Piedmont Park, and we've gotten a lot of over the street and sidewalk trimming. We are coming back to do the roundabouts because they are getting a little low. We've been doing some residential that Jay has contacted us about that are close to their fence line that we've just dropped in the preserve to make them feel more comfortable. Mulch and pine straw will be done next month, and flowers are scheduled for the end of this month.

Mr. Horton asked on the loop road, is there a certain amount of feet over the sidewalk that you clear?

Ms. Suchsland responded eight feet. Over the roadway is fourteen feet.

EIGHTH ORDER OF BUSINESS

**Audience Comments / Supervisors'
Requests**

Audience Comments

There were no audience members present.

Supervisor Requests

Mr. Horton asked Ms. LaFata if S3 Security had anything to report.

Ms. LaFata responded there wasn't anything too extraordinary. We've been seeing a lot more violations as far as motorized scooters and two-wheel bikes that are against violation. Generally speaking, as soon as they see us, they take off, so we can't really catch them. We are working towards getting the golf carts set up. We have all the officers trained a ready. We had a little bit of a hiccup getting a key, but we have a key now and we can begin utilizing the golf carts probably tomorrow.

Mr. Thomas stated you mentioned the branches, the one going to the stoplight by the elementary school is a little low and in the mornings it's a little hard to see the traffic light, if you could look at that.

Ms. Suchsland stated got it.

NINTH ORDER OF BUSINESS

Next Scheduled Meetings

Ms. Giles stated the next scheduled meeting is July 11th at 4:00 p.m. at the Plantation Oaks Amenity Center.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Vice Chairman Davis seconded by Chairperson Nelsen with all in favor the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Double Branch

Community Development District

Unaudited Financial Reporting
May 31, 2022



DOUBLE BRANCH
Community Development District
Combined Balance Sheet
May 31, 2022

	<u>Governmental Fund Types</u>					Totals (Memorandum Only)
	<u>General</u>	<u>Recreation</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<u>ASSETS:</u>						
Cash	\$134,106	\$215,026	\$328,365	---	---	\$677,497
Petty Cash	---	\$672	---	---	---	\$672
Investments:						
<u>Series 2013A-1</u>						
Revenue	---	---	---	\$603,413	---	\$603,413
Reserve A1	---	---	---	\$868,932	---	\$868,932
Prepayment	---	---	---	\$144	---	\$144
Acquisition and Construction	---	---	---	---	\$18,606	\$18,606
<u>Series 2013A-2</u>						
Reserve A2	---	---	---	\$95,634	---	\$95,634
<u>Operations</u>						
Custody Account-General Fund Excess	\$8,952	---	---	---	---	\$8,952
Custody Account-Recreation Fund Excess	---	\$831,422	---	---	---	\$831,422
Custody Account-Recreation Fund Reserve	---	---	\$73	---	---	\$73
<u>State Board</u>						
General Fund	\$2,493	---	---	---	---	\$2,493
Recreation	---	\$184,323	---	---	---	\$184,323
Capital Reserve	---	---	\$1,090,515	---	---	\$1,090,515
Due From Capital Reserve Fund	---	\$300	---	---	---	\$300
Due from Other	\$25	\$137	---	---	---	\$162
Due From Middle Village	---	\$4,828	---	---	---	\$4,828
Electric Deposits	---	\$4,583	---	---	---	\$4,583
Prepaid Expenses	\$0	\$225	---	---	---	\$225
Assessments Receivable	\$1,481	\$12,177	---	\$16,342	---	\$30,000
TOTAL ASSETS	<u>\$147,057</u>	<u>\$1,253,694</u>	<u>\$1,418,954</u>	<u>\$1,584,464</u>	<u>\$18,606</u>	<u>\$4,422,775</u>
<u>LIABILITIES:</u>						
Accounts Payable	\$1,235	\$25,330	---	---	---	\$26,565
FICA Payable	\$153	---	---	---	---	\$153
Accrued Expenses	---	\$11,126	---	---	---	\$11,126
Due to Rec Fund	---	---	\$300	---	---	\$300
FUND BALANCES:						
Nonspendable	---	\$4,583	---	---	---	\$4,583
Restricted for Debt Service	---	---	---	\$1,584,464	---	\$1,584,464
Restricted for Capital Projects	---	---	---	---	\$18,606	\$18,606
Assigned	---	---	\$1,418,654	---	---	\$1,418,654
Unassigned	\$145,669	\$1,212,655	---	---	---	\$1,358,323
TOTAL LIABILITIES & FUND EQUITY	<u>\$147,057</u>	<u>\$1,253,694</u>	<u>\$1,418,954</u>	<u>\$1,584,464</u>	<u>\$18,606</u>	<u>\$4,422,775</u>

DOUBLE BRANCH
Community Development District
GENERAL FUND
Statement of Revenues & Expenditures
For The Period Ending May 31, 2022

	AMENDED BUDGET	PRORATED BUDGET THRU 5/31/2022	ACTUAL THRU 5/31/2022	VARIANCE
Assessment - Tax Roll	\$177,890	\$177,890	\$178,354	\$464
Interest Income	\$200	\$133	\$12	(\$122)
TOTAL REVENUES	\$178,090	\$178,023	\$178,366	\$343

EXPENDITURES:

Administrative

Supervisor Fees	\$12,000	\$8,000	\$7,400	\$600
FICA Expense	\$918	\$612	\$607	\$5
Engineering	\$5,000	\$3,333	\$195	\$3,138
Arbitrage	\$700	\$700	\$700	\$0
Dissemination	\$1,600	\$1,067	\$1,000	\$67
Assessment Roll	\$8,212	\$8,212	\$8,212	\$0
Attorney	\$42,000	\$28,000	\$14,001	\$13,999
Annual Audit	\$5,900	\$3,933	\$0	\$3,933
Trustee Fees	\$8,815	\$5,877	\$0	\$5,877
Management Fees	\$61,762	\$41,175	\$41,175	(\$0)
Information Technology	\$2,142	\$1,428	\$1,428	\$0
Telephone	\$600	\$400	\$267	\$133
Postage	\$1,900	\$1,267	\$359	\$908
Printing & Binding	\$3,000	\$2,000	\$213	\$1,787
Records Storage	\$300	\$200	\$0	\$200
Insurance	\$9,166	\$9,166	\$8,625	\$541
Legal Advertising	\$2,800	\$1,867	\$648	\$1,219
Office Supplies	\$350	\$233	\$10	\$223
Website Compliance	\$2,500	\$1,667	\$1,667	\$0
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Other Current Charges	\$0	\$0	\$6	\$0
Reserve	\$8,250	\$0	\$0	\$0

TOTAL EXPENDITURES	\$178,090	\$119,311	\$86,687	\$32,629
EXCESS REVENUES (EXPENDITURES)	\$0		\$91,679	
FUND BALANCE - Beginning	\$0		\$53,990	
FUND BALANCE - Ending	\$0		\$145,669	

Double Branch
Community Development District
Month by Month Income Statement
General Fund

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues:													
Assessment - Tax Roll	\$0	\$15,149	\$152,907	\$1,917	\$1,992	\$1,106	\$2,534	\$2,750	\$0	\$0	\$0	\$0	\$178,354
Interest Income	\$3	\$2	\$1	\$1	\$1	\$1	\$1	\$2	\$0	\$0	\$0	\$0	\$12
Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$3	\$15,151	\$152,908	\$1,918	\$1,993	\$1,107	\$2,534	\$2,752	\$0	\$0	\$0	\$0	\$178,366
Expenditures:													
<u>Administrative</u>													
Supervisors Fees	\$1,000	\$1,000	\$800	\$1,000	\$800	\$1,000	\$1,000	\$800	\$0	\$0	\$0	\$0	\$7,400
FICA Expense	\$77	\$77	\$61	\$77	\$72	\$89	\$89	\$66	\$0	\$0	\$0	\$0	\$607
Engineering	\$0	\$0	\$195	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$195
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700	\$0	\$0	\$0	\$0	\$700
Dissemination	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$125	\$0	\$0	\$0	\$0	\$1,000
Assessment Roll	\$8,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,212
Attorney	\$2,766	\$245	\$1,351	\$2,008	\$2,159	\$2,985	\$2,102	\$385	\$0	\$0	\$0	\$0	\$14,001
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Trustee fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Management Fees	\$5,197	\$5,197	\$5,047	\$5,147	\$5,147	\$5,147	\$5,147	\$5,147	\$0	\$0	\$0	\$0	\$41,175
Computer Time	\$179	\$179	\$179	\$179	\$179	\$179	\$179	\$179	\$0	\$0	\$0	\$0	\$1,428
Telephone	\$2	\$17	\$55	\$15	\$39	\$66	\$58	\$15	\$0	\$0	\$0	\$0	\$267
Postage	\$184	\$10	\$6	\$8	\$14	\$14	\$5	\$117	\$0	\$0	\$0	\$0	\$359
Printing & Binding	\$64	\$14	\$27	\$10	\$25	\$30	\$28	\$16	\$0	\$0	\$0	\$0	\$213
Records Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$8,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,625
Legal Advertising	\$70	\$0	\$139	\$0	\$157	\$70	\$157	\$57	\$0	\$0	\$0	\$0	\$648
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$1	\$1	\$6	\$0	\$1	\$1	\$0	\$1	\$0	\$0	\$0	\$0	\$10
Website Compliance	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$208	\$0	\$0	\$0	\$0	\$1,667
Dues, Licenses, Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Administrative	\$26,884	\$7,072	\$8,199	\$8,776	\$8,925	\$9,914	\$9,098	\$7,820	\$0	\$0	\$0	\$0	\$86,687
Excess Revenues (Expenditures)	(\$26,881)	\$8,079	\$144,709	(\$6,858)	(\$6,932)	(\$8,807)	(\$6,564)	(\$5,068)	\$0	\$0	\$0	\$0	\$91,679

DOUBLE BRANCH
Community Development District
RECREATION AND FACILITIES MAINTENANCE
Statement of Revenues & Expenditures
For The Period Ending May 31, 2022

AMENDED BUDGET	PRORATED BUDGET THRU 5/31/2022	ACTUAL THRU 5/31/2022	VARIANCE
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REVENUES:

Assessments-Tax Roll	\$1,462,648	\$1,462,648	\$1,466,466	\$3,818
Interest Income	\$1,000	\$667	\$399	(\$268)
Amenities Revenue	\$40,000	\$26,667	\$19,022	(\$7,644)
Sports Revenue	\$13,000	\$8,667	\$11,580	\$2,914

TOTAL REVENUES

\$1,516,648	\$1,498,648	\$1,497,468	(\$1,180)
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EXPENDITURES:

Administrative:

Management Fees - Onsite	\$192,766	\$128,511	\$128,511	\$0
Insurance	\$74,118	\$74,118	\$75,451	(\$1,333)
Other Current Charges	\$3,500	\$2,333	\$2,359	(\$26)
Permit Fees	\$1,635	\$1,090	\$448	\$642

Total Administrative

\$272,019	\$206,052	\$206,769	(\$717)
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Maintenance:

Common Area

Security	\$85,000	\$56,667	\$54,311	\$2,355
Security - Clay County Off-Duty Sheriff	\$43,000	\$28,667	\$29,815	(\$1,148)
Water - Irrigation	\$9,000	\$6,000	\$5,612	\$388
Irrigation Maintenance	\$4,250	\$2,833	\$1,231	\$1,602
Streetlighting	\$33,066	\$22,044	\$18,722	\$3,322
Electric	\$35,000	\$23,333	\$19,487	\$3,846
Landscape Maintenance	\$389,777	\$259,851	\$260,432	(\$581)
Common Area Maintenance	\$52,000	\$34,667	\$37,937	(\$3,270)
Lake Maintenance	\$26,840	\$17,893	\$16,560	\$1,333
Repairs and Replacement	\$105,000	\$70,000	\$62,480	\$7,520

Total Common Area

\$782,933	\$521,955	\$506,588	\$15,367
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Recreation Facility

Amenity Staff	\$118,000	\$78,667	\$55,077	\$23,589
Refuse Services	\$10,000	\$6,667	\$8,022	(\$1,356)
Telephone	\$5,500	\$3,667	\$3,339	\$328
Electric	\$40,000	\$26,667	\$18,552	\$8,115
Cable	\$8,500	\$5,667	\$4,983	\$684
Pool Maintenance	\$40,000	\$26,667	\$18,060	\$8,607
Water / Sewer/Reclaim	\$48,000	\$32,000	\$31,827	\$173
Facility Maintenance-General	\$50,000	\$33,333	\$29,328	\$4,005
Facility Maintenance-Preventative	\$13,117	\$8,745	\$2,310	\$6,435
Facility Maintenance - Contingency	\$34,750	\$23,167	\$18,889	\$4,278
Lighting Repairs	\$8,500	\$5,667	\$5,641	\$26
Special Events	\$10,500	\$7,000	\$1,298	\$5,702
Office Supplies & Equipment	\$2,000	\$1,333	\$633	\$700
Janitorial	\$64,000	\$42,667	\$37,067	\$5,600
Recreation Passes	\$4,000	\$2,667	\$2,344	\$323

DOUBLE BRANCH
Community Development District
RECREATION AND FACILITIES MAINTENANCE
Statement of Revenues & Expenditures
For The Period Ending May 31, 2022

	AMENDED BUDGET	PRORATED BUDGET THRU 5/31/2022	ACTUAL THRU 5/31/2022	VARIANCE
Pool Leak Repairs	\$2,500	\$1,667	\$0	\$1,667
Multiuse Field	\$2,330	\$1,553	\$0	\$1,553
Total Recreation Facility	\$461,697	\$307,798	\$237,369	\$70,428
Total Maintenance	\$1,244,629	\$829,753	\$743,957	\$85,795
TOTAL EXPENDITURES	\$1,516,648	\$1,035,805	\$950,726	\$85,079
EXCESS REVENUES (EXPENDITURES)	\$0		\$546,742	
FUND BALANCE - Beginning	\$0		\$670,496	
FUND BALANCE - Ending	\$0		\$1,217,238	

Double Branch
Community Development District
Month by Month Income Statement
Recreation Fund

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Revenues:													
Assessments-Tax Roll	\$0	\$124,556	\$1,257,230	\$15,761	\$16,378	\$9,095	\$20,831	\$22,614	\$0	\$0	\$0	\$0	\$1,466,466
Interest Income	\$31	\$32	\$25	\$27	\$28	\$49	\$72	\$136	\$0	\$0	\$0	\$0	\$399
Amenities Revenue	\$1,497	\$1,167	\$2,373	\$2,285	\$1,741	\$2,284	\$5,519	\$2,157	\$0	\$0	\$0	\$0	\$19,022
Sports Revenue	\$0	\$0	\$0	\$2,250	\$0	\$1,175	\$0	\$8,155	\$0	\$0	\$0	\$0	\$11,580
Total Revenues	\$1,528	\$125,755	\$1,259,627	\$20,324	\$18,146	\$12,603	\$26,422	\$33,062	\$0	\$0	\$0	\$0	\$1,497,468
Expenditures:													
<u>Administrative</u>													
Management Fees - Onsite	\$16,064	\$16,064	\$16,064	\$16,064	\$16,064	\$16,064	\$16,064	\$16,064	\$0	\$0	\$0	\$0	\$128,511
Insurance	\$75,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,451
Other Current Charges	\$284	\$209	\$446	\$269	\$269	\$249	\$266	\$368	\$0	\$0	\$0	\$0	\$2,359
Permit Fees	\$27	\$27	\$394	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$448
Total Administrative	\$91,826	\$16,300	\$16,904	\$16,332	\$16,333	\$16,312	\$16,330	\$16,432	\$0	\$0	\$0	\$0	\$206,769
<u>MAINTENANCE- Common Area</u>													
Security	\$7,425	\$5,389	\$5,723	\$8,234	\$5,852	\$7,335	\$6,975	\$7,380	\$0	\$0	\$0	\$0	\$54,311
Security - Clay County Off-Duty Sheriff	\$2,261	\$3,459	\$5,473	\$2,969	\$3,468	\$4,480	\$4,002	\$3,703	\$0	\$0	\$0	\$0	\$29,815
Water - Irrigation	\$786	\$460	\$441	\$434	\$485	\$1,060	\$1,073	\$873	\$0	\$0	\$0	\$0	\$5,612
Irrigation Maintenance	\$0	\$0	\$1,231	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,231
Streetlighting	\$2,318	\$2,338	\$2,338	\$2,325	\$2,325	\$2,342	\$2,368	\$2,368	\$0	\$0	\$0	\$0	\$18,722
Electric	\$2,541	\$2,240	\$2,466	\$2,516	\$1,551	\$2,520	\$2,727	\$2,926	\$0	\$0	\$0	\$0	\$19,487
Landscape Maintenance	\$31,728	\$31,728	\$31,728	\$32,482	\$32,482	\$34,839	\$32,482	\$32,962	\$0	\$0	\$0	\$0	\$260,432
Common Area Maintenance	\$4,550	\$4,529	\$6,700	\$2,024	\$2,268	\$4,834	\$6,955	\$6,077	\$0	\$0	\$0	\$0	\$37,937
Lake Maintenance	\$2,070	\$2,070	\$2,070	\$2,070	\$2,070	\$2,070	\$2,070	\$2,070	\$0	\$0	\$0	\$0	\$16,560
Landscape Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Repairs and Replacement	\$14,880	\$11,980	\$11,102	\$4,689	\$133	\$3,740	\$6,080	\$9,875	\$0	\$0	\$0	\$0	\$62,480
General Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Common Area	\$68,559	\$64,193	\$69,271	\$57,743	\$50,634	\$63,221	\$64,732	\$68,234	\$0	\$0	\$0	\$0	\$506,588
<u>Recreation Facility</u>													
Amenity Staff	\$9,403	\$5,104	\$7,398	\$4,676	\$3,502	\$5,407	\$8,436	\$11,152	\$0	\$0	\$0	\$0	\$55,077
Refuse Service	\$867	\$867	\$867	\$886	\$1,134	\$1,134	\$1,134	\$1,134	\$0	\$0	\$0	\$0	\$8,022
Telephone	\$477	\$520	\$497	\$409	\$211	\$408	\$408	\$408	\$0	\$0	\$0	\$0	\$3,339
Electric	\$2,641	\$1,715	\$1,675	\$1,775	\$1,481	\$2,229	\$3,126	\$3,910	\$0	\$0	\$0	\$0	\$18,552
Cable	\$696	\$719	\$719	\$540	\$576	\$577	\$579	\$577	\$0	\$0	\$0	\$0	\$4,983
Pool Maintenance/Chemicals	\$2,107	\$2,107	\$2,307	\$2,307	\$2,307	\$2,307	\$2,307	\$2,307	\$0	\$0	\$0	\$0	\$18,060
Water/Sewer/Reclaim	\$5,562	\$5,968	\$4,695	\$2,186	\$2,300	\$3,091	\$3,875	\$4,150	\$0	\$0	\$0	\$0	\$31,827
Facility Maintenance - General	\$3,866	\$4,137	\$3,731	\$3,298	\$2,326	\$3,628	\$4,167	\$4,175	\$0	\$0	\$0	\$0	\$29,328
Facility Maintenance - Preventative Contracts	\$155	\$485	\$360	\$155	\$360	\$640	\$155	\$0	\$0	\$0	\$0	\$0	\$2,310

Double Branch
Community Development District
Month by Month Income Statement
Recreation Fund

	October	November	December	January	February	March	April	May	June	July	August	September	Total
Facility Maintenance - Contingency	\$2,895	\$2,891	\$2,765	\$2,667	\$1,640	\$0	\$2,896	\$3,135	\$0	\$0	\$0	\$0	\$18,889
Lighting Repairs	\$702	\$706	\$705	\$705	\$703	\$701	\$708	\$711	\$0	\$0	\$0	\$0	\$5,641
Special Events	\$328	\$370	\$75	\$0	\$49	\$0	\$0	\$477	\$0	\$0	\$0	\$0	\$1,298
Office Supplies and Equipment	\$156	\$9	\$51	\$145	\$42	\$42	\$145	\$42	\$0	\$0	\$0	\$0	\$633
Janitorial	\$4,633	\$4,633	\$4,633	\$4,633	\$4,633	\$4,633	\$4,633	\$4,633	\$0	\$0	\$0	\$0	\$37,067
Recreation Passes	\$0	\$236	\$1,137	\$0	\$0	\$0	\$0	\$970	\$0	\$0	\$0	\$0	\$2,344
Pool Pump Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pool Leak Repairs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Multiuse Field	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$34,490	\$30,468	\$31,616	\$24,382	\$21,264	\$24,798	\$32,569	\$37,782	\$0	\$0	\$0	\$0	\$237,369
Total Expenses	\$194,875	\$110,962	\$117,791	\$98,458	\$88,230	\$104,332	\$113,631	\$122,447	\$0	\$0	\$0	\$0	\$950,726
Excess Revenues (Expenditures)	(\$193,347)	\$14,794	\$1,141,836	(\$78,134)	(\$70,084)	(\$91,729)	(\$87,209)	(\$89,385)	\$0	\$0	\$0	\$0	\$546,742

DOUBLE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
Series 2013 A-1, & 2013 A-2 Special Assessment Bonds
Statement of Revenues & Expenditures
For The Period Ending May 31, 2022

	ADOPTED BUDGET	PRORATED THRU 5/31/2022	ACTUAL THRU 5/31/2022	VARIANCE
<u>Revenues:</u>				
Special Assessments - Tax Roll	\$1,961,878	\$1,961,878	\$1,967,938	\$6,060
Interest Income	\$800	\$800	\$859	\$59
TOTAL REVENUES	\$1,962,678	\$1,962,678	\$1,968,797	\$6,119
<u>Expenditures:</u>				
<u>Series 2013 A-1</u>				
Interest Expense - 11/1	\$353,312	\$353,312	\$353,312	\$0
Interest Expense - 5/1	\$353,312	\$353,312	\$353,312	\$0
Principal Expense 5/1	\$1,045,000	\$1,045,000	\$1,045,000	\$0
<u>Series 2013 A-2</u>				
Interest Expense - 11/1	\$49,738	\$49,738	\$49,738	\$0
Interest Expense - 5/1	\$49,738	\$49,738	\$49,738	\$0
Principal Expense 5/1	\$90,000	\$90,000	\$90,000	\$0
TOTAL EXPENDITURES	\$1,941,099	\$1,941,099	\$1,941,099	\$0
EXCESS REVENUES (EXPENDITURES)	\$21,579		\$27,699	
<i>Net change in Fund Balance</i>	\$21,579		\$27,699	
FUND BALANCE - Beginning	\$687,628		\$1,556,766	
FUND BALANCE - Ending	\$709,207		\$1,584,464	

Revenue	\$603,413
Reserve 2013-1	\$868,932
Reserve 2013-2	\$95,634
Prepayment	\$144
Assessments Receivable	\$16,342
Total	\$1,584,464

DOUBLE BRANCH
Community Development District
Capital Reserve Fund
Statement of Revenues & Expenditures
For The Period Ending May 31, 2022

	AMENDED BUDGET	PRORATED THRU 5/31/2022	ACTUAL THRU 5/31/2022	VARIANCE
<u>REVENUES:</u>				
Interest Income	\$2,000	\$2,000	\$2,020	\$20
General Fund Reserve- Transfer in	\$8,250	\$0	\$0	\$0
TOTAL REVENUES	\$10,250	\$2,000	\$2,020	\$20
<u>EXPENDITURES:</u>				
Landscape Reserves	\$10,000	\$6,667	\$0	\$6,667
Capital Projects	\$200,000	\$133,333	\$9,760	\$123,573
TOTAL EXPENDITURES	\$210,000	\$140,000	\$9,760	\$130,240
EXCESS REVENUES (EXPENDITURES)	(\$199,750)		(\$7,740)	
FUND BALANCE - Beginning	\$1,238,762		\$1,426,393	
FUND BALANCE - Ending	\$1,039,012		\$1,418,654	

DOUBLE BRANCH
Community Development District
CAPITAL PROJECTS FUND
Statement of Revenues & Expenditures
For The Period Ending May 31, 2022

SERIES
2013 A-1 AND A-2

REVENUES:

Interest Income \$6

TOTAL REVENUES \$6

EXPENDITURES:

Capital Outlay - Series 2013 A1 and A2 \$0

Cost of Issuance \$0

TOTAL EXPENDITURES \$0

EXCESS REVENUES (EXPENDITURES) \$6

FUND BALANCE - Beginning \$18,600

FUND BALANCE - Ending \$18,606

Double Branch

Community Development District

Long Term Debt Report

Series 2013 A-1 Special Assessment Refunding Bonds	
Interest Rate:	1.3%-4.25%
Maturity Date:	5/1/34
Reserve Fund Definition:	50% Max Annual on Outstanding
Reserve Fund Requirement:	\$868,932
Reserve Fund Balance:	\$868,932
 Bonds outstanding - 9/30/2013	 \$24,850,000
Less: November 1, 2013	\$0
Less: May 1, 2014 (Mandatory)	(\$860,000)
Less: May 1, 2015 (Mandatory)	(\$875,000)
Less: May 2, 2016 (Mandatory)	(\$890,000)
Less: May 2, 2017 (Mandatory)	(\$910,000)
Less: May 1, 2018 (Mandatory)	(\$930,000)
Less: May 1, 2019 (Mandatory)	(\$955,000)
Less: May 1, 2020 (Mandatory)	(\$980,000)
Less: May 1, 2021 (Mandatory)	(\$1,015,000)
Less: May 1, 2022 (Mandatory)	(\$1,045,000)
 Current Bonds Outstanding	 \$16,390,000

Series 2013 A-2 Special Assessment Refunding Bonds	
Interest Rate:	5.750%
Maturity Date:	5/1/34
Reserve Fund Definition:	50% Max Annual on Outstanding
Reserve Fund Requirement:	\$95,634
Reserve Fund Balance:	\$95,634
 Bonds outstanding - 9/30/2013	 \$2,900,000
Less: November 1, 2013 (Prepayment)	(\$145,000)
Less: May 1, 2014 (Mandatory)	(\$75,000)
Less: November 1, 2014 (Prepayment)	(\$75,000)
Less: May 1, 2015 (Mandatory)	(\$75,000)
Less: May 1, 2015 (Prepayment)	(\$45,000)
Less: November 1, 2015 (Prepayment)	(\$50,000)
Less: May 2, 2016 (Mandatory)	(\$75,000)
Less: May 2, 2016 (Prepayment)	(\$35,000)
Less: November 1, 2016 (Prepayment)	(\$55,000)
Less: May 2, 2017 (Mandatory)	(\$75,000)
Less: May 2, 2017 (Prepayment)	(\$5,000)
Less: May 1, 2018 (Mandatory)	(\$80,000)
Less: May 1, 2018 (Prepayment)	(\$5,000)
Less: November 1, 2018 (Prepayment)	(\$105,000)
Less: May 1, 2019 (Mandatory)	(\$80,000)
Less: May 2, 2019 (Prepayment)	(\$10,000)
Less: November 1, 2019 (Prepayment)	(\$10,000)
Less: May 1, 2020 (Mandatory)	(\$80,000)
Less: May 2, 2020 (Prepayment)	(\$5,000)
Less: May 1, 2021 (Mandatory)	(\$85,000)
Less: May 1, 2021 (Mandatory)	(\$90,000)
 Current Bonds Outstanding	 \$1,640,000

C.

DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2022 Assessments Receipts Summary

ASSESSED	# UNITS ASSESSED	SERIES 2013A DEBT SERVICE ASSESSED	GENERAL FUND O&M ASSESSED	RECREATION FUND O&M ASSESSED	TOTAL ASSESSED
NET TAX ROLL ASSESSED NET	45,481	1,961,878.15	177,805.17	1,461,950.50	3,601,633.81
TOTAL ASSESSED	45,481	1,961,878.15	177,805.17	1,461,950.50	3,601,633.81

SUMMARY OF TAX ROLL RECEIPTS					
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	TOTAL RECEIVED	SERIES 2013A DEBT SERVICE RECEIVED	GENERAL FUND O&M RECEIPTS	RECREATION FUND O&M RECEIPTS
1	11/10/21	91,094.46	49,620.88	4,497.14	36,976.44
2	11/24/21	215,759.76	117,528.43	10,651.61	87,579.72
3	12/06/21	3,019,227.33	1,644,630.31	149,052.97	1,225,544.05
4	12/20/21	78,060.15	42,520.84	3,853.67	31,685.64
5	01/13/22	38,829.60	21,151.22	1,916.94	15,761.44
6	02/11/22	40,349.08	21,978.91	1,991.95	16,378.22
7	03/11/22	22,407.28	12,205.67	1,106.20	9,095.41
8	04/14/22	51,319.23	27,954.56	2,533.52	20,831.15
9	05/19/22	25,712.34	14,006.00	1,269.36	10,436.98
10	06/06/22	2,848.58	1,551.68	140.63	1,156.27
TAX CERTS	06/14/22	27,151.50	14,789.94	1,340.41	11,021.15
			-	-	-
			-	-	-
			-	-	-
			-	-	-
TOTAL TAX ROLL RECEIPTS		3,612,759.31	1,967,938.44	178,354.40	1,466,466.47

PERCENT COLLECTED	TOTAL	DEBT	O&M
TOTAL PERCENT COLLECTED	100.31%	100.31%	100.31%

D.

Double Branch

Community Development District

Check Run Summary

June 30, 2022

Fund	Date	Check No.	Amount
General Fund			
Accounts Payable	6/9/22	1700-1702	\$ 7,800.76
	6/16/22	1703	\$ 385.00
Sub-Total			\$ 8,185.76
Recreation Fund			
Accounts Payable	6/3/22	7020-7021	\$ 2,783.36
	6/9/22	7022-7027	\$ 8,632.02
	6/16/22	7028-7034	\$ 48,226.59
	6/23/22	7035-7043	\$ 18,581.88
	6/30/22	7044-7052	\$ 26,325.25
Sub-Total			\$ 104,549.10
Capital Reserve Fund			
Accounts Payable			\$ -
Sub-Total			\$ -
Total			\$ 112,734.86

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/09/22	00035	6/01/22 2270	202206 310-51300-34000	JUN MANAGEMENT FEES	*	5,146.83	
		6/01/22 2270	202206 310-51300-52000	JUN WEBSITE ADMIN	*	208.33	
		6/01/22 2270	202206 310-51300-35100	JUN INFORMATION TECH	*	178.50	
		6/01/22 2270	202206 310-51300-31300	JUN DISSEM AGENT SERVICES	*	125.00	
		6/01/22 2270	202206 310-51300-51000	OFFICE SUPPLIES	*	.78	
		6/01/22 2270	202206 310-51300-42000	POSTAGE	*	13.78	
		6/01/22 2270	202206 310-51300-42500	COPIES	*	49.95	
		6/01/22 2270	202206 310-51300-41000	TELEPHONE	*	8.09	
GOVERNMENTAL MANAGEMENT SERVICES							5,731.26 001700
6/09/22	00027	6/01/22 22653	202206 310-51300-32200	AUDIT FYE 9/30/21	*	2,000.00	
GRAU & ASSOCIATES							2,000.00 001701
6/09/22	00111	6/02/22 22-00167	202206 310-51300-48000	NOTICE OF MEETING 6/2/22	*	69.50	
JACKSONVILLE DAILY RECORD							69.50 001702
6/16/22	00113	6/08/22 3064670	202205 310-51300-31500	MAY GENERAL COUNSEL	*	385.00	
KUTAK ROCK LLP							385.00 001703
TOTAL FOR BANK A						8,185.76	
TOTAL FOR REGISTER						8,185.76	

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 2270**Invoice Date:** 6/1/22**Due Date:** 6/1/22**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
General Fund - Management Fees - June 2022 1.310.513.340		5,146.83	5,146.83
Website Administration - June 2022 1.310.513.520		208.33	208.33
Information Technology - June 2022 1.310.513.357		178.50	178.50
Dissemination Agent Services - June 2022 1.310.513.313		125.00	125.00
Office Supplies 1.310.513.510		0.78	0.78
Postage 1.310.513.420		13.78	13.78
Copies 1.310.513.425		49.95	49.95
Telephone 1.310.513.410		8.09	8.09
35A			
Total			\$5,731.26
Payments/Credits			\$0.00
Balance Due			\$5,731.26

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Double Branch Community Development District
1001 Bradford Way
Kingston, TN 37763*

Invoice No. 22653
Date 06/01/2022

SERVICE	AMOUNT
Audit FYE 09/30/2021	\$ <u>2,000.00</u>
Current Amount Due	\$ <u>2,000.00</u>

1,310,513.322
271A

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,000.00	0.00	0.00	0.00	0.00	2,000.00

Payment due upon receipt.

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

INVOICE

June 2, 2022

Date

Attn: Courtney Hogge
GMS, LLC
475 WEST TOWN PLACE, STE 114
SAINT AUGUSTINE FL 32092

Payment Due Upon Receipt

Serial #	22-00167C	PO/File #		\$69.50
Notice of Meeting of the Board of Supervisors				Amount Due
				Amount Paid
Double Branch Community Development District				\$69.50
				Payment Due
Case Number				<i>For your convenience, you may remit payment at https://www.jaxdailyrecord.com/send-payment.</i>
Publication Dates	6/2			
County	Clay			

*Payment is due before
the Proof of Publication
is released.*

*If payment is being mailed,
please reference the Serial #
from this invoice on your
check or remittance advice.*

1,310.513.480
111A

Your notice can be found at www.jaxdailyrecord.com

TERMS: Net 30 days. Past due amounts will be charged a finance charge of 1.5% per month.

Preliminary Proof Of Legal Notice
(This is not a proof of publication.)

*Please read copy of this advertisement and advise us of any
necessary corrections before further publications.*

**DOUBLE BRANCH
COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF MEETING OF
THE BOARD OF
SUPERVISORS**

Notice is hereby given that the Board of Supervisors of the Double Branch Community Development District is scheduled to be meet on **Monday, June 13, 2022, at 4:00 p.m.** at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. An electronic copy of the agenda for this meeting may be obtained from the District Manager, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 (and phone (904) 940-5850) and on the District's website at www.DoubleBranchCDD.com. This meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

Marilee Giles
District Manager
Jun. 2 00 (22-00167C)

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

June 8, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3064670

Client Matter No. 5323-1

Marilee Giles
Double Branch CDD
Governmental Management Services – St. Augustine
Suite 114
475 West Town Place
St. Augustine, FL 32092

113A

1.310.523.315

Invoice No. 3064670

5323-1

Re: Double Branch CDD-General Counsel

For Professional Legal Services Rendered

05/09/22	M. Eckert	0.80	280.00	Prepare for and attend audit committee and board meetings
05/10/22	M. Eckert	0.10	35.00	Follow up from board meeting
05/12/22	M. Eckert	0.20	70.00	Review audit engagement letter

TOTAL HOURS 1.10

TOTAL FOR SERVICES RENDERED \$385.00

TOTAL CURRENT AMOUNT DUE \$385.00

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/01/22	PAGE	1
*** CHECK DATES 06/01/2022 - 06/30/2022 ***														
DOUBLE BRANCH - REC FUND														
BANK B RECREATION FUND														
CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT	#					
6/03/22	00894	5/25/22 05252022	202205 300-36900-10300		RENTAL DEPOSIT REFUND	*	300.00							
					CHRISTOPHER COOPER			300.00	007020					
6/03/22	00186	6/01/22 13129560	202206 320-57200-46300		JUN POOL CHEMICALS	*	2,483.36							
					POOLSURE			2,483.36	007021					
6/09/22	00896	6/08/22 06082022	202206 300-36900-10300		RENTAL DEPOSIT REFUND	*	100.00							
					CHARNELL GILLIAM			100.00	007022					
6/09/22	00092	6/06/22 2272	202206 300-36900-10300		FAC EVENT STAFF THRU 6/2	*	828.75							
					GOVERNMENTAL MANAGEMENT SERVICES			828.75	007023					
6/09/22	00730	6/08/22 06082022	202206 300-36900-10300		RENTAL DEPOSIT REFUND	*	75.00							
					NICOLE MASLINE			75.00	007024					
6/09/22	00415	5/02/22 1250097	202205 320-57200-49400		5/27/22 EVENT	*	434.70							
					PROGRESSIVE ENTERTAINMENT			434.70	007025					
6/09/22	00839	6/01/22 8002	202206 320-57200-34500		JUN SECURITY SERVICE	*	7,093.57							
					SECURITY DEVELOPMENT GROUP LLC			7,093.57	007026					
6/09/22	00895	6/08/22 06082022	202206 300-36900-10300		RENTAL DEPOSIT REFUND	*	100.00							
					TIFFANY ALLEN			100.00	007027					
6/16/22	00478	5/21/22 JSO05212	202205 320-57200-62000		REC PASSES	*	949.50							
					5/23/22 JSO05212	202205 320-57200-62000	*	20.50						
					CARDS AND KEYFOBS			970.00	007028					
6/16/22	00285	6/10/22 SSI10626	202205 320-57200-34510		MAY EMPLOYMENT ADMIN	*	418.13							
					6/10/22 SSI10626	202205 320-57200-34510	*	187.50						
					MAY EMPLOYMENT SCHEDULING			605.63	007029					
6/16/22	00261	6/01/22 862593	202206 320-57200-63100		VINYL GLOVES & MAX ROLL	*	1,106.50							
					ERC WIPING PRODUCTS, INC			1,106.50	007030					
DBBR DOUBLE BRANCH OKUZMUK														

*** CHECK DATES 06/01/2022 - 06/30/2022 ***

DOUBLE BRANCH - REC FUND
BANK B RECREATION FUND

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/16/22	00024	6/01/22 657613	202206 320-57200-46800	JUNE LAKE MAINTENANCE	*	2,070.00	
				THE LAKE DOCTORS, INC.			2,070.00 007031
6/16/22	00897	6/06/22 03-04689	202206 310-51300-31000	F940 YE12/31/19,030468920	*	6,496.71	
				UNITED STATES TREASURY			6,496.71 007032
6/16/22	00672	5/31/22 8293	202205 320-57200-63100	RMV PINE TREE @ FENCELINE	*	1,200.00	
		5/31/22 8403	202205 320-57200-63100	RPLC OAKS PARK CLOCK	*	780.55	
		5/31/22 8404	202205 320-57200-63100	INSL 220 PRESSURE TANK	*	1,992.76	
		6/01/22 8353	202206 320-57200-46200	JUNE LANDSCAPE MAINT	*	32,482.16	
		6/01/22 8402	202206 320-57200-46200	JUNE LANDSCAPE MAINT	*	480.00	
				VERDEGO, LLC			36,935.47 007033
6/16/22	00399	6/01/22 16309909	202206 330-57200-50000	JUNE BASE CHARGE	*	42.28	
				XEROX CORPORATION			42.28 007034
6/23/22	00899	6/19/22 06192022	202206 300-36900-10300	RENTAL DEPOSIT REFUND	*	100.00	
				AALIYAH GREEN			100.00 007035
6/23/22	00902	6/19/22 06192022	202206 300-36900-10300	RENTAL DEPOSIT REFUND	*	100.00	
				APRIL HALL			100.00 007036
6/23/22	00901	6/19/22 06192022	202206 300-36900-10300	RENTAL DEPOSIT REFUND	*	100.00	
				EDWARD KEYES			100.00 007037
6/23/22	00092	6/01/22 2271	202206 310-51300-34000	RECREATION-FAC MGMT-JUN22	*	16,063.83	
		6/21/22 2276	202206 300-36900-10300	FAC EVNT STAFF - 6/16/22	*	775.00	
				GOVERNMENTAL MANAGEMENT SERVICES			16,838.83 007038
6/23/22	00422	6/09/22 69004276	202206 320-57200-63100	JANITORIAL SUPPLIES	*	1,109.72	
				THE HOME DEPOT PRO			1,109.72 007039

DBBR DOUBLE BRANCH OKUZMUK

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	7/01/22	PAGE	3
*** CHECK DATES 06/01/2022 - 06/30/2022 ***														
DOUBLE BRANCH - REC FUND														
BANK B RECREATION FUND														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
6/23/22	00900	6/19/22 06192022	202206 300-36900-10300	RENTAL DEPOSIT REFUND	*	100.00	
				JAZZMIN GALORE			100.00 007040
6/23/22	00903	6/20/22 06202022	202206 300-36900-10310	REFUND ONE SWIM LESSON	*	33.33	
				KEVIN KRELL			33.33 007041
6/23/22	00898	6/19/22 06192022	202206 300-36900-10300	RENTAL DEPOSIT REFUND	*	100.00	
				NATALIA ADHARSINGH			100.00 007042
6/23/22	00895	6/19/22 06192022	202206 300-36900-10300	RENTAL DEPOSIT REFUND	*	100.00	
				TIFFANY ALLEN			100.00 007043
6/30/22	00904	6/28/22 06282022	202206 300-36900-10300	RENTAL DEPOSIT REFUND	*	100.00	
				ASHLEY GRANT			100.00 007044
6/30/22	00487	6/02/22 43102712	202206 320-57200-49300	MUSIC 06/12/22-05/31/23	*	391.00	
				BMI			391.00 007045
6/30/22	00478	6/22/22 CAK-1609	202206 320-57200-62000	PROXIMITY CD-REC PASSES	*	908.89	
				CARDS AND KEYFOBS			908.89 007046
6/30/22	00906	6/28/22 06282022	202206 300-36900-10300	RENTAL DEPOSIT REFUND	*	100.00	
				CRYSTAL WAYBRIGHT			100.00 007047
6/30/22	00092	6/16/22 2275	202205 320-57200-46600	MAY FAC MAINTENANCE	*	4,175.00	
		6/16/22 2275	202205 320-57200-46620	MAY FAC MAINTENANCE CONT.	*	3,135.00	
		6/16/22 2275	202205 320-57200-46630	MAY LIGHTING REPAIRS	*	711.00	
		6/16/22 2275	202205 320-57200-46400	MAY COMMON AREA MAINT	*	3,389.00	
		6/16/22 2275	202205 320-57200-63100	RPR/RPLC MAINT SUPPLIES	*	3,487.48	
				GOVERNMENTAL MANAGEMENT SERVICES			14,897.48 007048
6/30/22	00905	6/28/22 06282022	202206 300-36900-10300	RENTAL DEPOSIT REFUND	*	100.00	
				MICHELLE COMER-KIKER			100.00 007049

DBBR DOUBLE BRANCH OKUZMUK

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
6/30/22	00297	6/01/22 317	202206 320-57200-61000		*	4,633.33	
			JUN JANITORIAL SERVICES				
		6/21/22 320	202206 320-57200-46400		*	3,914.55	
			JUN COMMON AREA MAINT				
		6/21/22 321	202206 320-57200-63100		*	750.00	
			PRESS WASHING SRV-JUNE 22				
RIVERSIDE MANAGEMENT SERVICES, INC							9,297.88 007050
6/30/22	00815	6/13/22 W05464	202206 320-57200-63100		*	430.00	
			FUSE RPLMNT AND SHORT RPR				
TOOLE TECHNOLOGIES, INC.							430.00 007051
6/30/22	00907	6/28/22 06282022	202206 300-36900-10300		*	100.00	
			RENTAL DEPOSIT REFUND				
VERONICA HALL							100.00 007052
TOTAL FOR BANK B						104,549.10	
TOTAL FOR REGISTER						104,549.10	

DBBR DOUBLE BRANCH OKUZMUK

From: Oakleaf Venues venue rentals@oakleafresidents.com
Subject: DBCDD CANCELLATION REFUND REQUEST - CHRISTOPHER COOPER
Date: May 25, 2022 at 3:25 PM
To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com
Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com



Good afternoon Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- o LOCATION – OVCR aka Oakleaf Village Clubroom (SATURDAY) 2:30 P.M. to 6:30 P.M.
- o DATE OF VENUE – AUGUST 13, 2022
- o RESIDENT – CHRISTOPHER COOPER
- o ADDRESS – 1525 COTTON CLOVER DRIVE, ORANGE PARK, FL 32065
- o AMOUNT OF REFUND - \$300.00 - FULL RENTAL FEE plus 50% of Deposit - CANCELLED via email on 5/24/22
- o BOOKING FEE / DEPOSIT REFUND
- o RENTAL FEE/DEPOSIT was via VISA (4927):
 - RENTAL FEE
 - DATED: 5/11/22
 - SEQ#: 4
 - BATCH#: 666
 - INVOICE#: 4
 - APPROVAL CODE: 00063D
 - AMOUNT: \$250.00
 - DEPOSIT FEE:
 - DATED: 5/11/22
 - SEQ#: 5
 - BATCH#: 666
 - INVOICE#: 5
 - APPROVAL CODE: 01532D
 - AMOUNT: \$100.00

894B

2-300-369-10300

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC.	CHECK/CASH	CREDIT CARD
05/11/22	05/11/22	08/13/22	CHRISTOPHER COOPER - OVCR DEPOSIT	DEPOSIT	\$ 100.00			VISA-01532D

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, MAY 28, 2022 thru MONDAY, MAY 30, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

Wanda McReynolds – Community Amenity Coordinator, OakLeaf Plantation
venue rentals@oakleafresidents.com
(904) 770-4661 voice email
(904) 375-9285 ext. 3
www.oakleafresidents.com

Governmental Management Services

www.OakLeafResidents.com

Under Florida law, e-mail addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. The information contained in this email and/or attachment(s) may be confidential and intended solely for the use of the individual or entity to which it is addressed. This email and/or attachment(s) may contain material that is privileged or protected from disclosure under applicable law. If you are not the intended recipient or the individual responsible for delivering to the intended recipient, please notify the sender immediately by telephone to obtain instructions as to whether information in this email and/or attachment(s) is confidential and privileged or protected from disclosure under applicable law.



1707 Townhurst Dr.
Houston TX 77043
(800) 858-POOL (7665)
www.poolsure.com

Invoice

Date 6/1/2022

Invoice # 131295606822

Terms	Net 20
Due Date	6/21/2022
PO #	

Bill To	Ship To
Oakleaf Village/Double Branch 475 West Town Place Ste 114 St Augustine FL 32092	Oak Leaf Plantation/ Double Branch 370 Oakleaf Village Parkway Orange Park FL 32065

Item ID	Description	Qty	Units	Amount
WM-CHEM-FLAT	Water Management Flat Billing Rate	1	ea	2,199.24
WM Surcharge	WM Surcharge	1	ea	175.94
Fuel Surcharge	Fuel/Environmental Transit Fee	1	ea	108.18
<div>RECEIVED MAY 25 2022 2-320.572.463 186B</div>				

Subtotal	2,483.36
Shipping Cost (FEDEX GROUND)	0.00
Total	2,483.36
Amount Due	\$2,483.36

Remittance Slip

Customer
13OAK102
Invoice #
131295606822

Amount Due \$2,483.36

Amount Paid _____

Make Checks Payable To

Poolsure
PO Box 55372
Houston, TX 77255-5372









131295606822

✍ Compose








DBCDD refund of deposit request - CHARNELL GILLIAM External

▼ Mail

-  **Inbox** 5
-  **Starred**
-  **Snoozed**
-  **Sent**
-  **Drafts** 6
-  **[Imap]/Drafts**

▼ Chat 2 +

-  **Daniel Laughlin**
Morning
-  **Bernadette Peregrini...**
Sent an attachment
-  **Jim Perry**
You: Let's chat on Hangouts!
-  **Oksana Kuzmuk**
You: Thank you.
-  **Bernadette, Daniel**

▼ Spaces +



Oakleaf Venues

to me, Oksana, Marilee, Alison ▼

Good evening Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OVCR (SATURDAY) 2:30 P.M. to 6:30 P.M.
- DATE OF VENUE – JUNE 4, 2022
- RESIDENT –CHARNELL GILLIAM
- ADDRESS – 3567 WATERFORD OAKS DRIVE, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via VISA (3092):
 - DATED: 3/25/22
 - SEQ#: 2
 - BATCH#: 629
 - INVOICE#: 2
 - APPROVAL CODE: 025510
 - AMOUNT: \$100.00

896 B
2-300-369-103
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	H
03/25/22	03/25/22	06/04/22	CHERNELL GILLIAM - OVCR DEPOSIT	DEP

Let me know if you have any questions or require any additional information.

Thank you!

Governmental Management Services, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 2272
Invoice Date: 6/6/22
Due Date: 6/6/22
Case:
P.O. Number:

Bill To:
Double Branch CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Event Staff through June 2, 2022	33.15	25.00	828.75
Amenities Revenue			
2.369.103			
21300.369.103			
923			
Total			\$828.75
Payments/Credits			\$0.00
Balance Due			\$828.75

6-7-22
E

Governmental Management Services, LLC
9655 Florida Mining Blvd., Building 300, Suite 305, Jacksonville, Florida 32257

DOUBLE BRANCH CDD

Facility Event Staff Service Hours

<u>Quantity</u>	<u>Description</u>	<u>Rate</u>	<u>Amount</u>
33.15	Facility Event Staff	\$ 25.00	\$ 828.75

Covers Period End: June 2, 2022

Amenities Revenue # 2-369-103

Compose

Mail

Inbox

3

Starred

Snoozed

Sent

Drafts

6

[Imap]/Drafts

Chat 2



Daniel Laughlin
Morning



Bernadette Peregrina
Sent an attachment



Jim Perry
You: Let's chat on Hangouts!



Oksana Kuzmuk
You: Thank you.



Bernadette Daniel

Spaces

DBCDD refund of deposit request - NICOLE MASLINE External Ir



Oakleaf Venues

to me, Oksana, Marilee, Alison

Good evening Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OV PATIO (SUNDAY) 1:00 P.M. to 5:00 P.M.
- DATE OF VENUE – JUNE 5, 2022
- RESIDENT – NICOLE MASLINE
- ADDRESS – 1097 MAPLE LANE, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$75.00 - VIO - LATE C/O
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via VISA(1918):
 - DATED: 5/23/22
 - SEQ#: 2
 - BATCH#: 677
 - INVOICE#: 4
 - APPROVAL CODE: H42069
 - AMOUNT: \$100.00

730B
2-300-369-103
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	H
05/23/22	05/23/22	06/05/22	NICOLE MASLINE - OV PATIO DEPOSIT	DEF

Let me know if you have any questions or require any additional information.

Thank you.



Total Entertainment Services

Invoice

Mailing Correspondence Address: 1623 Troy Lynn Trail, Jacksonville, FL 32225

(904) 645-9068 Fax: (904) 645-9082

E-mail: bookme@progressiveent.com

www.progressiveent.com

Invoice date: 5/2/2022

Invoice # 1250097

Terms: Due by event end

PO#

Customer name:

Double Branch CDD- Oakleaf (Phase 1)

Type of Event: School's Out Party

Billing address:

370 Oakleaf Village Parkway, Orange Park, FL 32065

Original contact person:

Lisa Carter **Wk:** 904-375-9285 ext. 7

E-mail/ fax: residentassistant@oakleafresidents.com

At event contacts with cell:

Jay Soriano Cell-904-342-1441 manager@oakleafresidents.com

Event date: Friday May 27, 2022

Hours of event: 1:00 pm-4:00 pm

Hours of service: Same

Approximate set up time:

Between: 12:00 and 12:15 pm

Location name and address:

Poolside- 370 Oakleaf Village Parkway, Orange Park, FL 32065

Where to set up at location:

Under covering

Power within 75': Yes

Set up-grass or pavement:

PV

Water within 75': NA

Covered area for entertainer: Yes

Notes:

SERVICES NEEDED:

* Interactive Mobile DJ Services

3.0 hrs.

Reg. Rate \$ 595.00

Your Cost \$ 395.00

* Travel

Reg. Rate \$ 25.00

Your Cost \$ 25.00

Reg. Total \$ 620.00

Your Total \$ 420.00

Total Savings \$ 200.00

Code to:

2-320-572-49400

415B

Double Branch Special Event

Sub Total:	\$ 420.00
Sales Tax:	\$ -
Invoice Total:	\$ 420.00
Credit Card Fee	\$ 14.70
Total with Card	\$ 434.70
50 % Deposit required	\$ Waived
Balance due at set up	\$ 434.70
Payments received	\$ -
Current Balance	\$ 434.70

CANCELLATION, RE-SCHEDULING, INCLEMENT WEATHER POLICY

Any cancellation of this agreement by customer must be in writing at least 30 days prior to event date with specific reasons with verification by Progressive Entertainment. Any stopping of delivery/service of Progressive Entertainment must be at least 24 hrs. in advance to avoid labor costs. No penalties or loss of deposit occur if event is re-scheduled within 60 days of original event date. A 50% cancellation fee of total amount occurs when not within these terms. Other arrangements must be noted by Progressive Entertainment. For customer pick up- customer is responsible for theft or damage to equipment or materials while in possession. Progressive Entertainment is not responsible for any acts of nature which prevent event from taking place or being shortened. Service reserves the right to stop service if guests cause a safety or behavior issue to service.

Customer signature required x _____ Date: _____



Security Development Group, LLC
8130 Baymeadows Way W., Suite 302
Jacksonville, FL 32256
accounting@sthreesecurity.com
www.sthreesecurity.com

INVOICE

BILL TO

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

INVOICE # 8002**DATE 06/01/2022****DUE DATE 06/30/2022****TERMS End of the month****SERVICE MONTH**

June

ACTIVITY	QTY	RATE	AMOUNT
Dedicated Officer I Dedicated Officer for 10 hours Monday to Thursday and 12 hours Saturday and Sunday	316	22.50	7,110.00
Dedicated Officer I Credit for missed hours	-0.73	22.50	-16.43

BALANCE DUE**\$7,093.57**

839B

APPROVED**Code to:****Double Branch Security****2-320-572-345**

✍ Compose



DBCDD refund of deposit request - TIFFANY ALLEN

External

Inbox

▼ Mail

📁 Inbox 5

★ Starred

🕒 Snoozed

▶ Sent

📄 Drafts 6

📁 [Imap]/Drafts

▼ Chat 2 +

👤 Daniel Laughlin
Morning

👤 Bernadette Peregrina
Sent an attachment

👤 Jim Perry
You: Let's chat on Hangouts!

👤 Oksana Kuzmuk
You: Thank you.

👤 Bernadette, Daniel

▼ Spaces +



Oakleaf Venues

to me, Oksana, Marilee, Alison ▼

Good evening Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OVCR (SATURDAY) 10:00 A.M. to 2:00 P.M.
- DATE OF VENUE – JUNE 4, 2022
- RESIDENT – TIFFANY ALLEN
- ADDRESS – 3139 WANDERING OAKS DRIVE, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via MC (0378):
 - DATED: 4/8/22
 - SEQ#: 5
 - BATCH#: 638
 - INVOICE#: 5
 - APPROVAL CODE: 100105
 - AMOUNT: \$100.00

895B
2-300-369-103
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	H
04/08/22	04/08/22	06/04/22	TIFFANY ALLEN - OVCR DEPOSIT	DEP

Let me know if you have any questions or require any additional information.

Thank you

INVOICE

Cards And Keyfobs
PO Box 205
Saint Anthony, ID 83445
Telephone: 208-591-4430
Fax: 208-534-7595
Sales@CardsAndKeyfobs.com
<https://www.cardsandkeyfobs.com>

Date Added: 05/21/2022

Order ID: 15909
[tco38]

Payment Terms: NET30

To

Jay Soriano
GMS LLC
370 Oakleaf Village Pkwy
orange park, Florida 32065
United States
manager@oakleafresidents.com
9045620249

Ship To (if different address)

Jay Soriano
GMS LLC
370 Oakleaf Village Pkwy
orange park, Florida 32065
United States

Product	Model	Quantity	Unit Price	Total
Printable Proximity Card - Kantech® ioProx® XSF/26bit P20DYE Compatible	PrtPrx-Kan26	1000	\$1.79	\$1,790.00
Sub-Total:				\$1,790.00

FEDEX OVERNIGHT-CALL TO CONFIRM! (Weight: 20.00lb): \$109.00

Total: \$1,899.00 *\$949.50*

Comment

PO Number: JS0052122

Code to: 50/50 split *478B*

2-330-572-49300

Middle Village Rec Passes

2-330-572-6200

Double Branch Rec. Passes

INVOICE

Cards And Keyfobs
PO Box 205
Saint Anthony, ID 83445
Telephone: 208-591-4430
Fax: 208-534-7595
Sales@CardsAndKeyfobs.com
<https://www.cardsandkeyfobs.com>

Date Added: 05/23/2022
Order ID: 15912
[tco38]
Payment Terms: NET30

To

Jay Soriano
GMS LLC
370 Oakleaf Village Pkwy
orange park, Florida 32065
United States
manager@oakleafresidents.com
9045620249

Ship To (if different address)**Product**

Custom Charge
- Instructions: Order ID: #15909, \$41 additional fedex shipping cost.

Model

CustomCharge

Quantity

41

Unit Price

\$1.00

Total

\$41.00

Sub-Total: \$41.00

Total: \$41.00

Comment

PO Number: JS00521222

Code to: 50/50 split

2-330-572-49300

Middle Village Rec Passes

2-330-572-6200

Double Branch Rec. Passes

From: Jay Soriano jsoriano@gmsnf.com

Subject: Cards and keyfobs invoices

Date: June 8, 2022 at 4:53 PM

To: Oksana Kuzmuk okuzmuk@gmsnf.com, Margaret Bronson mbronson@gmsnf.com, Alison Mossing amossing@gmstnn.com



There are two invoices attached. We should be able to cut just one check as they are actually part of the same order. They contacted me after placing the order to let me know they need to increase the shipping costs due to the amount/weight.

--

Jay Soriano - Operations Manager

Double Branch & Middle Village CDDs

Governmental Management Services

jsoriano@gmsnf.com

INVOICE

Cards And Keyfobs
PO Box 205
Saint Anthony, ID 83445
Telephone: 208-591-4430
Fax: 208-534-7595
Sales@CardsAndKeyfobs.com
<https://www.cardsandkeyfobs.com>

Date Added: 05/23/2022

Order ID: 15912

[tco38]

Payment Terms: NET30

To

Jay Soriano
GMS LLC
370 Oakleaf Village Pkwy
orange park, Florida 32065
United States
manager@oakleafresidents.com
9045620249

Ship To (if different address)

Product

Custom Charge
- Instructions: Order ID: #15909, \$41 additional fedex shipping cost.

Model	Quantity	Unit Price	Total
CustomCharge	41	\$1.00	\$41.00

Sub-Total: \$41.00

Total: \$41.00

Comment

PO Number: JS00521222

Code to: 50/50 split

2-330-572-49300

Middle Village Rec Passes



Remit To:

(904) 284-7575

Attn: Fiscal - Accounts Receivable

285B
2.320 572,34570
Invoice Number: SSI10626
Invoice Date: 6/10/2022

Page: 1

Bill

To: OAKLEAF PLANTATION CDD
MVCDD & DBCDD
370 OAKLEAF VILLAGE PARKWAY
ORANGE PARK, FL 32065
JAVIER SORIANO

Ship

To: OAKLEAF PLANTATION CDD
MVCDD & DBCDD
370 OAKLEAF VILLAGE PARKWAY
ORANGE PARK, FL 32065
JAVIER SORIANO

Due Date 6/25/2022
Terms Net 15 Days

Customer ID C0000168
P.O. Number
P.O. Date 6/10/2022
Our Order No
SalesPerson

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Fees-2nd Employment Admin Fee-MAY 2022		167.25	167.25	5.00	836.25
Fees-2nd Employment Scheduling		15	15	25.00	375.00

= \$ 418.12
= \$ 187.50

Amount Subject to Sales Tax US0
Amount Exempt from Sales Tax 1,211.25

Subtotal: 1,211.25
Invoice Discount: 0.00
Tax: 0.00

Total USD: 1,211.25

1/2
\$ 605.63

Oakleaf Plantation CDD

INVOICE
 CLIENT NAME
 OAKLEAF AMENITIES
 CLIENT NUMBER
 CLIENT ADDRESS

INVOICE NUMBER
 INVOICE DATE
 6/10/2022

EVENT	DATE	DESCRIPTION	PERSONNEL START and STOP TIMES	HOURS or QUANTITY	RATE	TOTAL
1	05/01/22 0000 - 05/01/22 0000	Oakleaf Amenities	Daniel Tenbusch 05/01/22 1600 - 05/01/22 2200	6 (hrs) 6	\$38.00	\$228.00 \$228.00
			EVENT TOTAL:			
2	05/02/22 0000 - 05/02/22 0000	Oakleaf Amenities	Bryan Smith 05/02/22 1600 - 05/02/22 2200	6 (hrs) 6	\$38.00	\$228.00 \$228.00
			EVENT TOTAL:			
3	05/04/22 0000 - 05/04/22 0000	Oakleaf Amenities	Jeffrey Holmes 05/04/22 1800 - 05/04/22 2300	5 (hrs) 5	\$38.00	\$190.00 \$190.00
			EVENT TOTAL:			
4	05/05/22 0000 - 05/05/22 0000	Oakleaf Amenities	Jeffrey Holmes 05/05/22 1815 - 05/05/22 2315	5 (hrs) 5	\$38.00	\$190.00 \$190.00
			EVENT TOTAL:			
5	05/06/22 0000 - 05/06/22 0000	Oakleaf Amenities	Daniel Cassani 05/06/22 1700 - 05/06/22 2300 Daniel Tenbusch 05/06/22 1800 - 05/06/22 2300	6 5 (hrs) 11	\$38.00 \$38.00	\$228.00 \$190.00 \$418.00
			EVENT TOTAL:			
6	05/08/22 0000 - 05/08/22 0000	Oakleaf Amenities	Daniel Cassani 05/08/22 1700 - 05/08/22 2300	6 (hrs) 6	\$38.00	\$228.00 \$228.00
			EVENT TOTAL:			
7	05/09/22 0000 - 05/09/22 0000	Oakleaf Amenities	Daniel Tenbusch 05/09/22 1700 - 05/09/22 2300	6 (hrs) 6	\$38.00	\$228.00 \$228.00
			EVENT TOTAL:			
8	05/10/22 0000 - 05/10/22 0000	Oakleaf Amenities	Diana Coxen 05/10/22 1700 - 05/10/22 2300	6 (hrs) 6	\$38.00	\$228.00 \$228.00
			EVENT TOTAL:			
9	05/11/22 0000 - 05/11/22 0000	Oakleaf Amenities	Bryan Smith 05/11/22 1700 - 05/11/22 2300	6 (hrs) 6	\$38.00	\$228.00 \$228.00
			EVENT TOTAL:			
10	05/12/22 0000 - 05/12/22 0000	Oakleaf Amenities	Andre Mack			

11	05/13/22 0000 - 05/13/22 0000	Outdoor Amenities	05/12/22 1830 - 05/13/22 0030	EVENT TOTAL:	6 (hrs) 6	\$38.00	\$228.00 \$228.00
			Daniel Cassani 05/13/22 1700 - 05/13/22 2300 Daniel Tenbusch 05/13/22 1700 - 05/13/22 2300	EVENT TOTAL:	6 (hrs) 12	\$38.00	\$228.00 \$228.00 \$456.00
12	05/14/22 0000 - 05/14/22 0000	Outdoor Amenities	Andre Meek 05/14/22 1700 - 05/14/22 2200 Daniel Tenbusch 05/14/22 1700 - 05/14/22 2300	EVENT TOTAL:	5 6 (hrs) 11	\$38.00	\$190.00 \$228.00 \$418.00
13	05/15/22 0000 - 05/15/22 0000	Outdoor Amenities	Diana Coon 05/15/22 1730 - 05/15/22 2230	EVENT TOTAL:	5 (hrs) 5	\$38.00	\$190.00 \$190.00
14	05/16/22 0000 - 05/16/22 0000	Outdoor Amenities	Bryan Smith 05/16/22 1600 - 05/16/22 2200	EVENT TOTAL:	6 (hrs) 6	\$38.00	\$228.00 \$228.00
15	05/17/22 0000 - 05/17/22 0000	Outdoor Amenities	Jeffrey Holmes 05/17/22 1630 - 05/17/22 2230	EVENT TOTAL:	6 (hrs) 6	\$38.00	\$228.00 \$228.00
16	05/18/22 0000 - 05/18/22 0000	Outdoor Amenities	Anthony Pena 05/18/22 1530 - 05/18/22 2130	EVENT TOTAL:	6 (hrs) 6	\$38.00	\$228.00 \$228.00
17	05/19/22 0000 - 05/19/22 0000	Outdoor Amenities	Jeffrey Holmes 05/19/22 1745 - 05/19/22 2345	EVENT TOTAL:	6 (hrs) 6	\$38.00	\$228.00 \$228.00
18	05/20/22 0000 - 05/20/22 0000	Outdoor Amenities	Daniel Tenbusch 05/20/22 1645 - 05/20/22 2245	EVENT TOTAL:	6 (hrs) 6	\$38.00	\$228.00 \$228.00
19	05/21/22 0000 - 05/21/22 0000	Outdoor Amenities	Andre Meek 05/21/22 1800 - 05/21/22 0015 Bryan Smith 05/21/22 1700 - 05/21/22 2200	EVENT TOTAL:	6.25 5 (hrs) 11.25	\$38.00	\$237.50 \$190.00 \$427.50
20	05/22/22 0000 - 05/22/22 0000	Outdoor Amenities	Daniel Cassani 05/22/22 1630 - 05/22/22 2230	EVENT TOTAL:	6 (hrs) 6	\$38.00	\$228.00 \$228.00

21	05/23/22 0000 - 05/23/22 0000	Oakleaf Amenities	James Wilson 05/23/22 1700 - 05/23/22 2300	EVENT TOTAL:	6 (hrs) 6	\$38.00	\$228.00 \$228.00
22	05/24/22 0000 - 05/24/22 0000	Oakleaf Amenities	Bryan Smith 05/24/22 1700 - 05/24/22 2300	EVENT TOTAL:	5 (hrs) 5	\$38.00	\$190.00 \$190.00
23	05/26/22 0000 - 05/26/22 0000	Oakleaf Amenities	Daniel Caspell 05/26/22 1700 - 05/26/22 2300	EVENT TOTAL:	6 (hrs) 6	\$38.00	\$228.00 \$228.00
24	05/27/22 0000 - 05/27/22 0000	Oakleaf Amenities	Daniel Terbausch 05/27/22 1700 - 05/27/22 1800	EVENT TOTAL:	1 (hrs) 1	\$38.00	\$38.00 \$38.00
25	05/29/22 0000 - 05/29/22 0000	Oakleaf Amenities	Diana Coons 05/29/22 1800 - 05/29/22 2300	EVENT TOTAL:	5 (hrs) 5	\$38.00	\$190.00 \$190.00
26	05/30/22 0000 - 05/30/22 0000	Oakleaf Amenities	Matthew Williams 05/30/22 1635 - 05/30/22 2215	EVENT TOTAL:	6 (hrs) 6	\$52.00	\$312.00 \$312.00
			INVOICE TOTAL:	(hrs) 167.25		\$6,499.50	



19 Bennett Street • Lynn, MA 01905
1-800-225-9473 (WIPE)
781-593-4000 • Fax 781-593-4020
email: erc@ercwipe.com • www.ercwipe.com

Invoice Number	Page
862593	1
6/01/2022	

Bill-To #: 29121
OAKLEAF PLANTATION
370 OAKLEAF VILLAGE PARKWAY
ORANGE PARK, FL 32065

Ship-To #:
OAKLEAF PLANTATION
370 OAKLEAF VILLAGE PARKWAY
ORANGE PARK, FL 32065

Order No.	Customer P/O	Ship Via	Terms	Sales Rep
799550	DOUBLE BRANCH	UPS LTL-FRT- EXC	NET 30	SHOPPING CART

Item	Description	U/M	Order	Ship	B/O	Net Price	Extended
EW3000MAX	MAX ROLL	CSE	15	15		57.5000	862.50
GV3PF-LG	VINYL GLOVES	CSE	3	3		38.0000	114.00

Tracking/Pro #:143-805454

Code to:

261B

Double Branch Repair and Replacements

2.320.57200.63100

RAGS • TOWELS • PAPER WIPERS

Thank You For Your Business

FINANCES CHARGES OF 1.5% PER MONTH (18% PER ANNUM)
WILL BE CHARGED ON INVOICES OVER 30 DAYS

ALL FEES AND EXPENSES INVOLVED IN THE COLLECTION OF PAST DUE ACCOUNTS OR
BAD CHECKS WILL BE PAID BY THE CUSTOMER



AT	Sub Total:	976.50
	Sales Tax:	.00
DUE DATE: 7/01/2022	Shipping:	130.00
Please Remit To: 19 Bennett St Lynn MA 01905	Deposits:	.00
	Balance:	1106.50



4651 Salisbury Rd., Suite 155, Jacksonville, FL 32256
PH: (904) 431-3914

Bill To
DOUBLE BRANCH CCD/OAKLEAF PLANTATION 370 OAKLEAF VILLAGE PARKWAY ORANGE PARK, FL 32065

INVOICE

Invoice #	657613
Account #	708477
Invoice Date	6/1/2022
Due Date	6/11/2022
Rep	JB

<p>Invoice Questions: AR@LakeDoctors.com</p>
--

Purchase Order Number	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	

Item	Description	Amount
	Monthly Water Management Service (R)	2,070.00
	<p>Code to: 24B</p> <p>2-320-572-4680</p> <p>Double Branch Lake Maintenance</p>	
OUTSTANDING BALANCE	\$7,870.00	
Thank you! For your business!		Total Invoice \$2,070.00

<p>Please include your account number and invoice number on your check with your remittance stub. Please remit payments to: The Lake Doctors, Inc. LOCKBOX PO Box 20122 Tampa, FL 33622-0122</p>
--

Remittance Stub

Amount Enclosed

Invoice #	657613
Account #	708477
Date	6/1/2022

Bill To
DOUBLE BRANCH CCD/OAKLEAF PLANTATION 370 OAKLEAF VILLAGE PARKWAY ORANGE PARK, FL 32065

**For address and contact updates, please email us at
customerservice@lakedoctors.com.**

<p>IF PAYING BY CREDIT CARD, FILL OUT BELOW</p> <p>____ Mastercard ____ Visa ____ American Express</p> <p>Card # _____</p> <p>Card Verification # _____</p> <p>Exp. Date # _____</p> <p>Print Name _____</p> <p>Billing Address: ____ Check box if same as above</p> <p>_____ Signature _____</p>

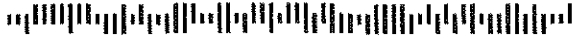


Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0039

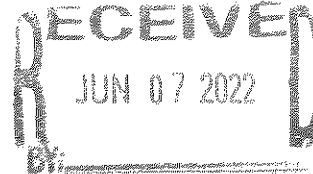
Notice	CP220
Tax period	December 31, 2019
Notice date	June 6, 2022
Employer ID number	03-0468920
To contact us	Phone 800-829-0115

Page 1 of 4

136033.437509.106616.957 1 AB 0.461 700



DOUBLE BRANCH COMMUNITY DEVELOPMENT
% JAMES PERRY
475 W TOWN PL STE 114
ST AUGUSTINE FL 32092-3649



136033

Changes to your December 31, 2019 Form 940

Amount due: \$6,496.71

We made changes to your December 31, 2019 Form 940.

As a result, your amount due is \$6,496.71.

Billing Summary

Amount due on account before adjustment	\$0.00
Tax -- Increase	5,488.15
Penalty increase - Failure to make a proper federal tax deposit	548.82
Interest charges	459.74
Amount due by June 27, 2022	\$6,496.71

2,310.573.310
F940 YE 12.31.19
EIN#
HQA IRS

2,310.573.310
897B

Continued on back...



DOUBLE BRANCH COMMUNITY DEVELOPMENT
% JAMES PERRY
475 W TOWN PL STE 114
ST AUGUSTINE FL 32092-3649

Notice	CP220
Notice date	June 6, 2022
Employer ID number	03-0468920

Payment

INTERNAL REVENUE SERVICE
OGDEN, UT 84201-0102

**Amount due by
June 27, 2022**

\$6,496.71



030468920 X0 DOUB 10 2 201912 670 00000649671

Notice	CP220
Tax period	December 31, 2019
Notice date	June 6, 2022
Employer ID number	03-0468920
Page 2 of 4	

What you need to do immediately

Review this notice, and compare our changes to the information on your tax return.

If you agree with the changes we made

- Pay the amount due of \$6,496.71 by June 27, 2022 to avoid additional penalty and interest charges.
- If you're enrolled in the Electronic Federal Tax Payment System (EFTPS), you may use that method of payment instead of paying by check or money order.
- If you can't pay the amount due, pay as much as you can now and call us at 800-829-0115 to discuss your options for paying the remaining balance.

If you don't agree with the changes

- Call 800-829-0115 to review your account.
- If we don't hear from you, we'll assume you agree with the information in this notice.

If we don't hear from you

If you don't pay \$6,496.71 by June 27, 2022, interest will increase, and additional penalties may apply.

Notice	CP220
Tax period	December 31, 2019
Notice date	June 6, 2022
Employer ID number	03-0468920
Page 3 of 4	

Penalties

We are required by law to charge any applicable penalties.
The amount of penalty and interest shown is based on this adjustment.

Failure to make a proper federal tax deposit

Description	Amount
Total failure to make a proper federal tax deposit	\$548.82

We charged a penalty because you did not make a proper tax deposit. Common reasons why we charge this penalty are:

- You did not deposit your tax on time
- You did not deposit enough tax
- You paid your tax directly to the IRS
- You did not deposit your tax electronically, as required by law

For information about depositing taxes, see the Employer's Tax Guide (Publication 15) or the Agricultural Employer's Tax Guide (Publication 51). (Internal Revenue Code section 6656)

The penalty rate for each improper deposit is as follows:

1-5 days late: 2%

6-15 days late: 5%

16 or more days late: 10%

More than 10 days after the first IRS bill: 15%

For a detailed calculation of your penalty charges, call 800-829-0115.

Designation of deposit

The law allows you to tell the IRS where to apply your deposits within the tax return period with a deposit penalty. You have 90 days from the date of the correspondence you received showing the deposit penalty to contact the IRS if you want to specify where to apply your deposits.

The law also allows the IRS to remove the deposit penalty if: (1) the penalty applies to the first required deposit after a required change to your frequency of deposits, and (2) you file your employment tax returns by the due date.

Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your request and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Continued on back...

Penalties—continued

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue
- You gave us adequate and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the address shown above. For a copy of the form, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

Interest charges

We are required by law to charge interest when you do not pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code section 6601)

We multiply your unpaid tax, penalties, and interest (the amount due) by the interest rate factor to determine the interest due each quarter.

Period	Days	Interest rate	Interest rate factor	Amount due	Interest charge
01/31/2020 - 06/30/2020	151	5.0%	0.020841213	5488.15	114.38
06/30/2020 - 12/31/2020	184	3.0%	0.015195647	5602.53	85.13
12/31/2020 - 06/30/2021	181	3.0%	0.014987301	5687.66	85.24
06/30/2021 - 12/31/2021	184	3.0%	0.015237592	5772.90	87.97
12/31/2021 - 03/31/2022	90	3.0%	0.007424381	5860.87	43.51
03/31/2022 - 06/06/2022	67	4.0%	0.007369082	5904.38	43.51
Total interest					\$459.74

Additional information

- Visit www.irs.gov/cp220.
- Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).
- You can contact us by mail at the address at the top of the first page of this notice. Be sure to include your employer ID number and the tax period and form number you are writing about.
- Keep this notice for your records.

If you need assistance, please don't hesitate to contact us.



Invoice

Invoice #: 8293

Date: 05/31/22

Customer PO:

DUE DATE: 06/30/2022

BILL TO

Oakleaf - Double Branch CDD
370 Oakleaf Village Parkway
Orange Park, FL 32065

FROM

VerdeGo
PO Box 789
3335 North State Street
Bunnell, FL 32110
Phone: 386-437-3122
www.verdego.com

DESCRIPTION

AMOUNT

#8427 - Preserve Pine tree removal from Residents fence line (2)

Per request by Jay, 4 pine trees need cut and fall into preserve area away from 2 Residents fence lines.

Landscape Enhancement

\$1,200.00

Tree removal (Sub)

4.00

\$300.00

\$1,200.00

Invoice Notes:

Thank you for your business!

AMOUNT DUE THIS INVOICE

\$1,200.00

Code to:

Double Branch Repair and Replacements

2.320.57200.63100

67213



Invoice

Invoice #: 8403

Date: 05/31/22

Customer PO:

DUE DATE: 06/30/2022

BILL TO

Oakleaf - Double Branch CDD
370 Oakleaf Village Parkway
Orange Park, FL 32065

FROM

VerdeGo
PO Box 789
3335 North State Street
Bunnell, FL 32110
Phone: 386-437-3122
www.verdego.com

DESCRIPTION

AMOUNT

#8184 - Oaks park clock replacement

Oaks Hunter Pro-C timer has suffered damage. During the inspection the tech found the faceplate to be non responsive. The faceplate was then removed and tested on another clock on the property and found to be operational. Finding this out allowed us to narrow the problem down to the circuitry in the motherboard of the clock.

Irrigation

\$780.55

Invoice Notes:

Thank you for your business!

AMOUNT DUE THIS INVOICE

\$780.55

Code to:

Double Branch Repair and Replacements

2.320.57200.63100

672B



Invoice

Invoice #: 8404

Date: 05/31/22

Customer PO:

DUE DATE: 06/30/2022

BILL TO

Oakleaf - Double Branch CDD
370 Oakleaf Village Parkway
Orange Park, FL 32065

FROM

VerdeGo
PO Box 789
3335 North State Street
Bunnell, FL 32110
Phone: 386-437-3122
www.verdego.com

DESCRIPTION

AMOUNT

#8185 - double branch pressure tank

Was called in on Easter Sunday to assess a leak by the pump. On arrival I found the pressure tank broken away from the system and full of water. Replaced pressure tank with proper 220 compatible tank.

Irrigation

\$1,992.76

Invoice Notes:

Thank you for your business!

AMOUNT DUE THIS INVOICE

\$1,992.76

Code to:

Double Branch Repair and Replacements

2.320.57200.63100

672B



Invoice

Invoice #: 8353

Date: 06/01/22

Customer PO:

DUE DATE: 07/01/2022

BILL TO

Oakleaf - Double Branch CDD
370 Oakleaf Village Parkway
Orange Park, FL 32065

FROM

VerdeGo
PO Box 789
3335 North State Street
Bunnell, FL 32110
Phone: 386-437-3122
www.verdego.com

DESCRIPTION

#7020 - Standard Maintenance Contract 2022 June 2022

AMOUNT

\$32,482.16

Invoice Notes:

Thank you for your business!

AMOUNT DUE THIS INVOICE

\$32,482.16

Code to:

2-320-572-4620

Double Branch Landscape Maintenance

6723



Invoice

Invoice #: 8402

Date: 06/01/22

Customer PO:

DUE DATE: 07/01/2022

BILL TO

Oakleaf - Double Branch CDD
370 Oakleaf Village Parkway
Orange Park, FL 32065

FROM

VerdeGo
PO Box 789
3335 North State Street
Bunnell, FL 32110
Phone: 386-437-3122
www.verdego.com

DESCRIPTION

#6093 - Enhancement - Trail Cutting and Spraying June 2022

AMOUNT

\$480.00

Invoice Notes:

Thank you for your business!

AMOUNT DUE THIS INVOICE

\$480.00

Code to:

2-320-572-4620

Double Branch Landscape Maintenance

672B

Customer Information

XEROX CORPORATION
PO BOX 660502
DALLAS TX
75266-0502

THE EASY WAY
TO ORDER SUPPLIES
CALL OUR TOLL
FREE NUMBER
1-800-822-2200

Purchase Order Number


Special Reference

Contract Number

NET 30 DAYS

Terms Of Payment

Telephone 888-435-6333

Please Direct Inquiries To: 

Ship To/Installed At:

DOUBLE BRANCH
COMM DEV DIST
PKWY
370 OAKLEAF VILLAGE
ORANGE PARK FL
32065

Bill To:

DOUBLE BRANCH
COMM DEV DIST
STE 114
475 W TOWN PL
SAINT AUGUSTINE FL
32092

06-01-22

Invoice Date

016309909

Invoice Number

720343326

Customer Number

MFP3635X1 MFP3635X W/EIP

SER.# BB1-867777

SPLY-MAINT - COST PER COPY PLAN
AMOUNT

June
BASE CHARGE

JUNE

42.28

SUB TOTAL

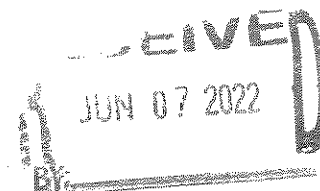
42.28

TOTAL

42.28

2.330.592.50000
399B

THIS IS A 12 MONTH AGREEMENT WHICH INCLUDES MAINTENANCE
AND SUPPLY CHARGES



XEROX FEDERAL IDENTIFICATION #16-0468020

PLEASE INCLUDE THIS STUB WITH YOUR PAYMENT, OR WRITE YOUR INVOICE NUMBER(S) ON YOUR CHECK.

Ship To/Installed At
DOUBLE BRANCH
COMM DEV DIST
PKWY

370 OAKLEAF VILLAGE
ORANGE PARK FL
32065

Bill To
DOUBLE BRANCH
COMM DEV DIST
STE 114

475 W TOWN PL
SAINT AUGUSTINE FL
32092

When Paying By Mail

Send Payment To:

XEROX CORPORATION
P.O. BOX 827598
PHILADELPHIA, PA
19182-7598



Please check here if your "Bill To" address or "Ship To/Installed At"
location has changed and complete reverse side.

Invoice Amount

01-569-8562 4 720343326 016309909 06-01-22 THIS AMOUNT
RR003894 M 070121
03 6GSW 6GSW W 00000 5933 1 B15

\$42.28

VFL40

202100008070060 0163099093 0300042287 272034332682

Invoice

Payment



From: Oakleaf Venues venuerentals@oakleafresidents.com

Subject: DBCDD refund of deposit request - AALIYAH GREEN

Date: June 19, 2022 at 5:26 PM

To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com

Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com

Good afternoon Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OV PATIO (SATURDAY) 11:00 A.M. to 3:00 P.M.
- DATE OF VENUE – JUNE 18, 2022
- RESIDENT – AALIYAH GREEN
- ADDRESS – 3680-8 CRESWICK CIRCLE, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via VISA (0250):
 - DATED: 5/19/22
 - SEQ#: 2
 - BATCH#: 674
 - INVOICE#: 2
 - APPROVAL CODE: 753423
 - AMOUNT: \$100.00

899B
2-300-36900-10300
RDA

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC.	CHECK/CASH	CREDIT CARD
05/19/22	05/19/22	06/18/22	AALIYAH GREEN - OV PATIO DEPOSIT	DEPOSIT	\$ 100.00			VISA-753423

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

Wanda McReynolds – Community Amenity Coordinator, OakLeaf Plantation
venuerentals@oakleafresidents.com
(904) 770-4661 voice email
(904) 375-9285 ext. 3
www.oakleafresidents.com

Governmental Management Services

www.OakLeafResidents.com

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From: Oakleaf Venues venuerentals@oakleafresidents.com

Subject: DBCDD refund of deposit request - APRIL HALL

Date: June 19, 2022 at 5:47 PM

To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com

Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com



Good afternoon Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OV PATIO (FRIDAY) 4:00 P.M. to 8:00 P.M.
- DATE OF VENUE – JUNE 17, 2022
- RESIDENT – APRIL HALL
- ADDRESS – 3534 LAUREL LEAF DRIVE, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via VISA (0406):
 - DATED: 5/23/22
 - SEQ#: 7
 - BATCH#: 677
 - INVOICE#: 8
 - APPROVAL CODE: 081576
 - AMOUNT: \$100.00

902B

2-300-369-103

RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC	CHECK/CASH	CREDIT CARD
05/23/22	05/23/22	06/17/22	APRIL HALL - OV PATIO DEPOSIT	DEPOSIT	\$ 100.00			VISA-081576

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

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venuerentals@oakleafresidents.com
(904) 770-4661 voice email
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From: Oakleaf Venues venuerentals@oakleafresidents.com
Subject: DBCDD refund of deposit request - EDWARD KEYES
Date: June 19, 2022 at 5:42 PM
To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com
Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmsnn.com

Good afternoon Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OV PATIO (SATURDAY) 11:00 A.M. to 3:00 P.M.
- DATE OF VENUE – JUNE 11, 2022
- RESIDENT – EDWARD KEYES
- ADDRESS – 529 SUNSTONE COURT, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via AMEX (2002):
 - DATED: 5/10/22
 - SEQ#: 3
 - BATCH#: 665
 - INVOICE#: 3
 - APPROVAL CODE: 852504
 - AMOUNT: \$100.00

901B
2-300-369-103
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC.	CHECK/CASH	CREDIT CARD
05/10/22	05/10/22	06/11/22	EDWARD KEYES - OV PATIO DEPOSIT	DEPOSIT	\$ 100.00			AMEX-852504

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

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Governmental Management Services, LLC
1001 Bradford Way
Kingslon, TN 37763

Invoice

Invoice #: 2271
Invoice Date: 6/1/22
Due Date: 6/1/22
Case:
P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Recreation - Facility Management - Oakleaf Plantation - June 2022 2,310.513, 3400 92B		16,063.83	16,063.83
Total			\$16,063.83
Payments/Credits			\$0.00
Balance Due			\$16,063.83

67-22
Orr

Governmental Management Services, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 2276
Invoice Date: 6/21/22
Due Date: 6/21/22
Case:
P.O. Number:

Bill To:
Double Branch CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Event Staff through June 16, 2022	31	25.00	775.00
Amenities Revenue 2.369.103 2.300.36900.10300 92B			

Total \$775.00

Payments/Credits \$0.00

Balance Due \$775.00

6/21/22
Q

Governmental Management Services, LLC
9655 Florida Mining Blvd., Building 300, Suite 305, Jacksonville, Florida 32257

DOUBLE BRANCH CDD

Facility Event Staff Service Hours

<u>Quantity</u>	<u>Description</u>	<u>Rate</u>	<u>Amount</u>
31	Facility Event Staff	\$ 25.00	\$ 775.00

Covers Period End: June 16, 2022

Amenities Revenue # 2-369-103



Powered by HD Supply[®]

- My Account Number 645245
- Currently Shopping As 645245 - DOUBLE BRANCH
- Current Ship-To Address DOUBLE BRANCH 370 OAKLEAF VILLAGE PARKWAY ORANGE PARK, FL 32065

- [Home](#)
- [Account](#)
- [Invoice History](#)
- [Invoice Detail](#)

Code to split 50/50 between districts

422B

DB Repair & Replacement 2.320.572.63100

MV Repair & Replacement 34.600.538.64000

Invoice Detail

Customer ID: 645245
 Invoice Number: 690042767
 Invoice Date: 6/9/2022
 Order Number: 44462484
 Purchase Order:

[Back to Order History](#) [Save as PDF](#) [Print this page](#)

Shipped To:

DOUBLE BRANCH
 370 OAKLEAF VILLAGE PARKWAY
 ORANGE PARK, FL 32065

Invoice Total **\$2,219.44 / 2**
\$1,109.72

Home Depot Pro Notes:

i\$7.95 Handling Charge





Delivery information for this invoice may be

found at: www.HomeDepotPro.com/Institutional



ZURN CLOSET REPAIR KIT 3.5GPF (A-38-A)
 193010
 Old Item Number: 190462

Description | Item Number	Quantity Ordered	Quantity Shipped	Unit Price	Total
ZURN CLOSET REPAIR KIT 3.5GPF (A-38-A) 193010 Old Item Number: 190462	5	5	\$22.89	\$114.45

Description | Item Number	Quantity Ordered	Quantity Shipped	Unit Price	Total
 ZURN URINAL REPAIR KIT A-42-A 1 GALLON <u>193018</u> Old Item Number: 190496	5	5	\$17.41	\$87.05
 RENOWN SINGLE ROLL BATH TISSUE 2PLY <u>REN06125-WB</u>	10	10	\$74.48	\$744.80
 CONTROLLED HARD ROLL TOWEL NATURAL <u>REN06132-WB</u>	8	8	\$72.28	\$578.24
 RENOWN LNR 40X48 12MIC NAT <u>REN14512-CA</u>	5	5	\$55.54	\$277.70
 RENOWN LNR 40X46 .74MIL WHT <u>REN24512-CA</u>	5	5	\$63.67	\$318.35
 RENOWN TWL M/F WHT 9-1/8 X 9-1/2 <u>REN06002-WB</u>	2	2	\$45.45	\$90.90

Subtotal	\$2,211.49
Shipping & Handling	\$7.95
Tax	\$0.00
Web Discount	-\$0.00
Invoice Total	\$2,219.44



From: Oakleaf Venues venuerentals@oakleafresidents.com
Subject: DBCDD refund of deposit request - JAZZMIN GALMORE
Date: June 19, 2022 at 5:37 PM
To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com
Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com

Good afternoon Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OV PATIO (SUNDAY) 3:00 P.M. to 7:00 P.M.
- DATE OF VENUE – JUNE 12, 2022
- RESIDENT – JAZZMIN GALMORE
- ADDRESS – 575 OAKLEAF PLANTATION PARKWAY #1804, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via VISA (5551):
 - DATED: 5/26/22
 - SEQ#: 10
 - BATCH#: 680
 - INVOICE#: 10
 - APPROVAL CODE: 529779
 - AMOUNT: \$100.00

900B
2-300-369-103
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC.	CHECK/CASH	CREDIT CARD
05/26/22	05/26/22	06/12/22	JAZZMIN GALMORE - OV PATIO DEPOSIT	DEPOSIT	\$ 100.00			VISA-529779

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

Wanda McReynolds – Community Amenity Coordinator, OakLeaf Plantation
venuerentals@oakleafresidents.com
(904) 770-4661 voice email
(904) 375-9285 ext. 3
www.oakleafresidents.com

Governmental Management Services

www.OakLeafResidents.com

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DB

OK

From: Oksana Kuzmuk okuzmuk@gmsnf.com
Subject: Re: Refund for Swim Lesson
Date: June 20, 2022 at 11:06 AM
To: Margaret Bronson mbronson@gmsnf.com
Cc: Oakleaf Manager manager@oakleafresidents.com, Susie Raab sraab@gmsnf.com, Lisa Carter lcarter@gmsnf.com

Margaret,

Please see the below request from Lisa. Let me know if you have any questions.

Thank you,

Oksana Kuzmuk
Governmental Management Services
393 Palm Coast Pkwy SW Unit 4
Palm Coast, Florida 32137
Office: (904) 940-5850 ext. 404
Cell: (386) 237-8444

GMS

On Jun 17, 2022, at 2:14 PM, Lisa Carter <lcarter@gmsnf.com> wrote:

A refund for one lesson in the amount of \$33.33 is needed for Holden Krell.

Please send refund to:

Kevin Krell
548 Wakemont Drive
Orange Park, FL 32065

903B

Please see the attached documents for reference.

Thank you.

--

Lisa Carter
Resident Assistant
Oakleaf Plantation
<refund.swimlessons.krell.2022.pdf>

2. 300.369. 10310

Refund one lesson
for Holden Krell
\$33.33

From: Oakleaf Venues venuerentals@oakleafresidents.com
Subject: DBCDD refund of deposit request - NATALIA ADHARSINGH
Date: June 19, 2022 at 4:17 PM
To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com
Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com



Good afternoon Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OVCR (SUNDAY) 5:00 P.M. to 9:00 P.M.
- DATE OF VENUE – JUNE 12, 2022
- RESIDENT – NATALIA ADHARSINGH
- ADDRESS – 1611 CANOPY OAKS DRIVE, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via VISA (1576):
 - DATED: 5/17/22
 - SEQ#: 2
 - BATCH#: 672
 - INVOICE#: 2
 - APPROVAL CODE: 403880
 - AMOUNT: \$100.00

898B

2-300-369-103
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC.	CHECK/CASH	CREDIT CARD
05/17/22	05/17/22	06/12/22	NATALIA "MARIE" ADHARSINGH - OVCR DEP	DEPOSIT	\$ 100.00			VISA-403880

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

Wanda McReynolds – Community Amenity Coordinator, OakLeaf Plantation
venuerentals@oakleafresidents.com
(904) 770-4661 voice email
(904) 375-9285 ext. 3
www.oakleafresidents.com

Governmental Management Services

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From: Oakleaf Venues venuerentals@oakleafresidents.com
Subject: DBCDD refund of deposit request - TIFFANY ALLEN
Date: June 19, 2022 at 4:33 PM
To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com
Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com

Good afternoon Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OVCR (SATURDAY) 7:00 P.M. to 11:00 P.M.
- DATE OF VENUE – JUNE 11, 2022
- RESIDENT – TIFFANY ALLEN
- ADDRESS – 3139 WANDERING OAKS DRIVE, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via MASTERCARD (0378):
 - DATED: 4/8/22
 - SEQ#: 7
 - BATCH#: 638
 - INVOICE#: 7
 - APPROVAL CODE: 160960
 - AMOUNT: \$100.00

895B

2 - 300-36900-10300

RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC.	CHECK/CASH	CREDIT CARD
04/08/22	04/08/22	06/11/22	TIFFANY ALLEN - OVCR DEPOSIT	DEPOSIT	\$ 100.00			MC-160960

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

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venuerentals@oakleafresidents.com
(904) 770-4661 voice email
(904) 375-9285 ext. 3
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From: Oakleaf Venues venuerentals@oakleafresidents.com
Subject: DBCDD refund of deposit request - ASHLEY GRANT
Date: June 28, 2022 at 8:01 PM
To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com
Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com



Good evening Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OV PATIO (SATURDAY) 10:30 A.M. to 2:30 P.M.
- DATE OF VENUE – JUNE 25, 2022
- RESIDENT – ASHLEY GRANT
- ADDRESS – 534 RYKER WAY, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via VISA (6901):
 - DATED: 5/10/22
 - SEQ#: 5
 - BATCH#: 665
 - INVOICE#: 5
 - APPROVAL CODE: 061056
 - AMOUNT: \$100.00

904 B
02-300-76900-10300
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC.	CHECK/CASH	CREDIT CARD
05/10/22	05/10/22	06/25/22	ASHLEY GRANT - OV PATIO DEPOSIT	DEPOSIT	\$ 100.00			VISA-061056

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

Wanda McReynolds – Community Amenity Coordinator, OakLeaf Plantation
venuerentals@oakleafresidents.com
(904) 770-4661 voice email
(904) 375-9285 ext. 3
www.oakleafresidents.com

Governmental Management Services

www.OakLeafResidents.com

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10 Music Square East
Nashville, TN 37203-4399

Jay Soriano
Oakleaf Plantation
370 Oakleaf Village Pkwy
Orange Park, FL 32065-4259

027984



Invoice & Remittance Advice	
Account Number:	2528483
Billing Number:	43102712
Billing Date:	02-JUN-2022
Total Amount Due:	USD 391.00
Amount Enclosed:	

Pay Online: www.bmi.com/paynow

BMI
PO Box 630893
Cincinnati OH 45263-0893

Contact us: (800) 925-8451
www.bmi.com/licensingcommunity



02528483431027120000003910019

Please return the above portion with your payment
Correspondence written on this notice or sent to this address will not be recognized by BMI

Billing Number	Beginning Balance	Billed and Adjusted	Payments	Ending Balance
43102712	\$0.00	\$391.00	\$0.00	\$391.00

Date	Type	Transaction #	Description	Amount Due (in USD)
Account# 2528483				
Oakleaf Plantation				
370 Oakleaf Village Pkwy Orange Park FL 32065				
01-JUN-2022	INV	10676666	Estimated Fee 06/01/2022 - 05/31/2023	\$391.00

Your annual fee is \$ 391.00

If you are billed quarterly or semi-annually and your payment is 90 days past due, the unpaid balance of your Annual Fee is now due in full.

To make a payment or to manage your account, visit www.bmi.com/licensingcommunity.

Connect with additional savings for your business at: www.bmi.com/fedex.

Code to:

487B

Double Branch Permit Fees

002.320.572.49300



Limited Lifetime Warranty*
Typical Turnaround 24hrs!
Next Day Delivery Available.
How can we help you today?
1-208-591-4430



Serving Security Professionals Since 2011.

Invoice / Order Detail

Thank you for ordering at CardsAndKeyfobs.com

Order Detail

Order ID: #16092
Invoice: #CAK-16092
Date Added: 06/22/2022

Payment Method: Purchase Order
 (#JSO62222)
Shipping Method: USPS Priority (Weight:
 20.00lb)

Payment Address

Jay Soriano
 GMS LLC
 370 Oakleaf Village Pkwy
 orange park, Florida 32065
 United States

Shipping Address

Jay Soriano
 GMS LLC
 370 Oakleaf Village Pkwy
 orange park, Florida 32065
 United States

<input checked="" type="checkbox"/>	Product Name	Model	Quantity	Price	Total
<input checked="" type="checkbox"/>	Printable Proximity Card - Kantech® ioProx® XSF/26bit P20DYE Compatible - Slot Punch: None	PrtPrx- Kan26	1000	\$1.79	\$1,790.00

Code to: 50/50 split

2-330-572-49300

Sub-Total: \$1,790.00

Middle Village Rec Passes

USPS Priority
(Weight: 20.00lb): \$27.79

2-330-572-6200

Total: \$1,817.79 **12**

Double Branch Rec. Passes

\$908.89

For NET30 and check orders:
 Mail payment to:
 CardsAndKeyfobs.com
 PO BOX 205
 SAINT ANTHONY, ID 83445

478B

Order Comments

PO Number: JSO62222

From: Oakleaf Venues venuerentals@oakleafresidents.com
Subject: DBCDD refund of deposit request - CRYSTAL WAYBRIGHT
Date: June 28, 2022 at 8:18 PM
To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com
Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com



Good evening Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OVCR aka CLUBROOM (SATURDAY) 2:30 P.M. to 6:30 P.M.
- DATE OF VENUE – JUNE 25, 2022
- RESIDENT – CRYSTAL WAYBRIGHT
- ADDRESS – 1015 MOOSEHEAD DRIVE, ORANGE PARK, FL 32065
- AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via CHECK drawn on VYSTAR:
 - CHECK# 107
 - DEPOSITED: 5/19/22
 - AMOUNT: \$100.00

906B
2-300-369-103
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC.	CHECK/CASH	CREDIT CARD
05/23/22	05/24/22	06/25/22	CRYSTAL WAYBRIGHT - OVCR DEPOSIT	DEPOSIT	\$ 100.00		CK# 107	DEPOSITED 5/24/22

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

Wanda McReynolds – Community Amenity Coordinator, OakLeaf Plantation
venuerentals@oakleafresidents.com
(904) 770-4661 voice email
(904) 375-9285 ext. 3
www.oakleafresidents.com

Governmental Management Services

www.OakLeafResidents.com

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Governmental Management Services, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 2275
Invoice Date: 6/16/22
Due Date: 6/16/22
Case:
P.O. Number:

Bill To:
Double Branch CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description		Hours/Qty	Rate	Amount
Facility Maintenance May 1- May 31, 2022			12,576.75	12,576.75
Maintenance Supplies			2,320.73	2,320.73
Facil. Maint. General \$4,175 ⁰⁰ 2.572.4660				
Facil. Maint. cont. \$3,135 ⁰⁰ 2.572.4662				
Lighting Repairs \$711 ⁰⁰ 2.230.572.4663				
Common Area Maint. \$3,389 ⁰⁰ 2.572.4640				
Repair / Replace \$3,487.48 2.572.6310				
Total				\$14,897.48
Payments/Credits				\$0.00
Balance Due				\$14,897.48

6/22/22
OK

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF MAY 2022**

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/2/22	4	T.C.	Worked on pergola boards at shop, took down eggs from egg hunt
5/2/22	8	S.A.	Trimmed pergola boards with decorative ends to correct length three times, cut new pergola board to size and trim decorative ends into it, transport everything needed from and to shop
5/3/22	2.5	G.S.	Removed debris from all common areas, cleaned up deceased animal from road
5/4/22	4	T.C.	Cleaned gutters at fitness center and field house, light inspection, changed lights at fitness center and field house
5/4/22	5	G.S.	Removed debris from all common areas and ponds
5/4/22	4.5	S.A.	Load pergola board and take to locations, removed old pergola board and installed new pergola board, transport old pergola board
5/4/22	5	L.N.	Cleaned gutters at fitness center and field house
5/4/22	4	A.B.	Cleaned gutters and replaced light bulbs at fitness center and field house
5/5/22	3	G.S.	Removed debris from all common areas
5/6/22	5	G.S.	Removed debris from all common areas and ponds
5/6/22	6	A.B.	Rand and terminated Cat 5 USB extensions
5/9/22	3	R.M.	Paint black on slide
5/9/22	4	A.T.	Removed debris from all common areas
5/9/22	6	A.B.	Prepared for HDMI, run for pool personal computer, ran HDMI cord
5/10/22	5	G.S.	Removed debris from all common areas and ponds
5/10/22	8	A.B.	Installed conduit for HDMI cable
5/10/22	8	L.C.	Pressure washed field house
5/11/22	3.5	G.S.	Removed debris from all common areas and ponds
5/12/22	5	G.S.	Removed debris from all common areas, treated fire ant mounds in parks
5/12/22	2	A.B.	Test fit new trim
5/13/22	5	G.S.	Removed debris from all common areas and ponds, picked up supplies
5/13/22	6	A.B.	Installed new trim, prepared for dive-in movie, installed new junction box for HDMI cord
5/13/22	7.5	L.C.	Installed new signs around track
5/16/22	6	T.C.	Repaired toilet in field house, repaired two toilets in fitness center, cleaned fountain and filled
5/16/22	4	A.T.	Removed debris from all common areas
5/16/22	4	L.C.	Installed new signs around track
5/17/22	6	G.S.	Removed debris from all common areas
5/17/22	8	A.B.	Installed new trim at field house
5/18/22	4	T.C.	Cleaned, prepped and painted entrance sign
5/18/22	4.5	G.S.	Removed debris from all common areas, cleaned up deceased animal from road
5/18/22	3	L.N.	Paint field house floors
5/18/22	6	R.M.	Paint sign at Fall Creek, paint women's bathroom floor
5/19/22	6	T.C.	Paint bathroom floors at field house and pool bathrooms
5/19/22	3.5	G.S.	Removed debris from all common areas
5/19/22	5	L.N.	Paint pool restrooms floors, paint field house men's restroom
5/19/22	8	A.B.	Installed new trim at field house
5/19/22	6.5	L.C.	Painted bathroom floors
5/20/22	8	T.C.	Worked on field house pavilion, removed graffiti from Waverly Park, picked up supplies
5/20/22	3.5	G.S.	Removed debris from all common areas, treated fire ant mounds in parks
5/20/22	8	L.N.	Painted columns, cut wood for fixtures, painted restroom pool deck
5/20/22	4.5	L.C.	Painted and prepped field house
5/20/22	8	R.M.	Replacement of bricks on field house
5/23/22	8	T.C.	Repaired leaking sink in summer kitchen, repaired two toilets in fitness center bathrooms, picked up supplies
5/23/22	8	L.C.	Painted and prepped field house
5/23/22	8	R.M.	Replacement of bricks on field house
5/23/22	4	A.T.	Removed debris from all common areas
5/24/22	8	T.C.	Worked on field house pavilion, picked up supplies
5/24/22	5	G.S.	Removed debris from all common areas and ponds, cleaned up deceased animal from road
5/24/22	8	L.C.	Prepped field house, did mason work
5/26/22	6	T.C.	Repaired playground equipment at Waverly Park, cleaned and filled fountain, picked up supplies
5/26/22	4	G.S.	Removed debris from all common areas
5/26/22	4	S.A.	Inspect and repair playground equipment, replace swings and chains
5/26/22	8	L.C.	Worked on/painted field house at track

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF MAY 2022**

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/25/22	8	R.M.	Replacement of bricks on field house, fill holes in columns and sand down filler
5/26/22	6	G.S.	Removed debris from all common areas and ponds
5/26/22	8	A.B.	Installed new trim, caulked and painted trim pillars
5/27/22	8	T.C.	Worked on field house pavilion, picked up supplies
5/27/22	4	G.S.	Removed debris from all common areas
5/27/22	2	S.A.	Installed trim on pillars at field house
5/27/22	8	R.M.	Worked in shop, organized and cleaned
5/31/22	6	G.S.	Removed debris from all common areas, maintenance work on golf cart
5/31/22	6	A.B.	Installed and caulked new trim
5/31/22	7.5	L.C.	Installed and caulked new trim
TOTAL	<u><u>355</u></u>		
MILES	<u><u>341</u></u>	*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445	

MAINTENANCE BILLABLE PURCHASES

Period Ending 06/05/22

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
DB				
DOUBLE BRANCH				
	5/3/22	6' Baker Rack	342.70	J.S.
	5/3/22	PVC Glue Pak	7.44	J.S.
	5/6/22	Electrical Fish Rod	22.99	J.S.
	5/6/22	1-Gang Outlet Box	8.86	J.S.
	5/6/22	Old Work Conduit Box	2.43	J.S.
	5/6/22	Cat5 Jack Blue (2)	11.46	J.S.
	5/6/22	Cat5 Jack White	5.73	J.S.
	5/6/22	1/2" Steel Set Screw Coupling	2.69	J.S.
	5/6/22	Snap Inblank Inserts	2.84	J.S.
	5/6/22	6 Port Wall Plate	2.27	J.S.
	5/6/22	1/2" Steel Set Screw Connector	2.25	J.S.
	5/6/22	Ridgid Plastic 1/2" Bushing	1.56	J.S.
	5/6/22	2 Hole Conduit Strap	1.47	J.S.
	5/6/22	1 Gang Box Blank Cover	3.15	J.S.
	5/6/22	1/2" 90 Elbow	4.09	J.S.
	5/6/22	1/2" 5' Conduit (2)	13.06	J.S.
	5/6/22	Muriatic Acid	62.03	J.S.
	5/6/22	Maxblue CL Tabs	31.59	J.S.
	5/6/22	Leak Rakes	46.64	J.S.
	6/9/22	Triple Grip Mason Screws	4.69	J.S.
	5/9/22	1 Gang Raceway Box	9.94	J.S.
	5/9/22	1 Gang Box Cover	0.82	J.S.
	5/9/22	10" Metal Raceway	29.85	J.S.
	5/12/22	12-2 8" MC White Whip	21.71	J.S.
	5/12/22	15 GFCI Outlet	24.61	J.S.
	5/12/22	1 Port Wall Plate	1.13	J.S.
	5/12/22	Old Work 1 Gang Conduit Box	2.43	J.S.
	5/12/22	7000 Lumens LED Work Light Stand	131.10	J.S.
	5/12/22	White HDMI Insert	12.63	J.S.
	5/13/22	Raceway Box	22.72	J.S.
	5/13/22	3/4" Snaplight Conduit Connector	2.08	J.S.
	5/13/22	3/4" Steel Setscrew Connector	5.29	J.S.
	5/16/22	2x4-12' PT Lumber (5)	66.53	T.C.
	5/17/22	Goof Off Graffiti Remover	14.92	T.C.
	5/17/22	Acetone	13.20	T.C.
	5/17/22	Terry Towels 25pk	11.49	T.C.
	5/18/22	Frog Tape 48MM	11.82	T.C.
	5/18/22	Nitrile Gloves 40pk	16.65	T.C.
	5/18/22	Lemon Lysol	14.80	T.C.
	5/19/22	Sink Strainer	15.72	T.C.
	5/19/22	3 Way Plumbers Wrench	6.30	T.C.
	5/19/22	Plumbers Putty	1.21	T.C.
	5/20/22	Deckmate 3" Screws	24.14	T.C.
	5/20/22	Grey Concrete Mortar Patch	22.93	T.C.
	5/20/22	5"x2" Margin Trowel	6.14	T.C.
	5/20/22	3/4"x7" Cold Chisel	4.19	T.C.
	5/20/22	3"x7" Brick Chisel Set	6.77	T.C.

5/20/22	1-1/8"x12" Flat Utility Chisel	5.68	T.C.
5/20/22	3lb Dewalt Drilling Hammer	15.51	T.C.
5/23/22	Grey Concrete Mortar Patch (2)	22.93	T.C.
5/23/22	DAP Premium Wood Filler	13.20	T.C.
5/24/22	33gl Outdoor Trash Bags	9.76	J.S.
5/24/22	13" Husky Bag	4.53	J.S.
5/24/22	Cleaner Spray Bottle (2)	10.30	J.S.
5/24/22	Wasp Spray Twin Pack (2)	16.03	J.S.
5/24/22	Clearing Machete	18.96	J.S.
5/24/22	Pinanlen Floor Cleaner Floral	7.45	J.S.
5/24/22	Pinanlen Floor Cleaner Lemon	7.45	J.S.
5/24/22	Fabuloso Cleaner Lavender	9.18	J.S.
5/24/22	SG Cleaner Lemon	11.94	J.S.
5/24/22	2x8x12' (2)	36.75	J.S.
6/24/22	2x4x12' (2)	30.64	J.S.
5/24/22	Sponge Block Med 80G/120E 2pk	10.33	T.C.
5/24/22	SAP Premium Wood Filler	13.20	T.C.
5/24/22	Blk Nitrile Gloves 40pk	16.65	T.C.
5/24/22	Microfiber Towels 24pk	12.63	T.C.
5/24/22	Mop Head Refills	19.79	T.C.
5/24/22	Lemon Pine Sol	18.08	T.C.
5/24/22	Lobby Dust Pan	20.67	T.C.
5/24/22	2x4-12 PT Lumber (4)	53.22	T.C.
5/25/22	1cu'ft' Black Kow Manure	6.06	J.S.
5/25/22	40lb Topsoil (3)	7.83	J.S.
5/25/22	22" Clay Pots (2)	184.87	J.S.
5/25/22	1Qt Paint Slick Pack	0.85	T.C.
5/25/22	4x3/8" Shedless Knit 6pk (2)	23.78	T.C.
5/25/22	Spanner Wrench Locknut	7.46	T.C.
5/25/22	Pelican Liner 3pk	5.49	T.C.
5/25/22	1Qt Mixing Container (5)	12.54	T.C.
5/25/22	Angle Sash Short Cut Brush (4)	23.35	T.C.
5/27/22	Dust Mop Head	16.07	T.C.
5/27/22	Bleach	5.04	T.C.
5/28/22	Muriatic Acid	10.34	J.S.
5/28/22	20" High Velocity Fan	57.43	J.S.
5/28/22	24" Direct Drive Floor Fan	91.43	J.S.
5/31/22	20v Drill and Driver 2pc Kit	183.43	J.S.
5/31/22	20v Adapter Kit and Batter	114.43	J.S.
6/1/22	2x8x10'	14.40	J.S.
6/1/22	3pk Painters Tape	14.19	J.S.
6/1/22	Neon Green Flagging Tape	4.01	J.S.
6/1/22	J Hooks (3)	19.60	J.S.
6/1/22	Disk Lock	21.83	J.S.
6/1/22	3/8" Mason Bit	3.15	J.S.
6/1/22	Gate Latch	5.70	J.S.
6/1/22	Wing Nuts	3.68	J.S.
6/1/22	Sleeve Anchor (4)	9.11	J.S.
6/1/22	Machine Screws	3.38	J.S.
6/1/22	Construction Adhesive	5.57	J.S.

TOTAL \$2,320.73

From: Oakleaf Venues venuerentals@oakleafresidents.com
Subject: DBCDD refund of deposit request - MICHELLE COMER-KIKER
Date: June 28, 2022 at 8:07 PM
To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com
Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com



Good evening Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- LOCATION – OVCR (SATURDAY) 10:00 A.M. to 2:00 P.M.
- DATE OF VENUE – JUNE 25, 2022
- RESIDENT – MICHELLE COMER-KIKER
- ADDRESS – 3651 LIVE OAK HOLLOW DRIVE, ORANGE PARK, FL 32065
- AMOUNT OF REFUND – \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- DEPOSIT was via DISCOVER (0409):
 - DATED: 4/28/22
 - SEQ#: 3
 - BATCH#: 653
 - INVOICE#: 3
 - APPROVAL CODE: 02858B
 - AMOUNT: \$100.00

905B
2-30036900-10300
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC	CHECK/CASH	CREDIT CARD
04/28/22	04/28/22	06/25/22	MICHELLE COMER - OVCR DEPOSIT	DEPOSIT	\$ 100.00			DISCVR-02858B

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

Wanda McReynolds – Community Amenity Coordinator, OakLeaf Plantation
venuerentals@oakleafresidents.com
(904) 770-4661 voice email
(904) 375-9285 ext. 3
www.oakleafresidents.com

Governmental Management Services

www.OakLeafResidents.com

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Riverside Management Services, Inc
9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice

Invoice #: 317
Invoice Date: 6/1/2022
Due Date: 6/1/2022
Case:
P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
2.320.572.6100 - Janitorial Services - June 2022		4,633.33	4,633.33
297B			
 6-3-22			
Total			\$4,633.33
Payments/Credits			\$0.00
Balance Due			\$4,633.33

Riverside Management Services, Inc
9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice

Bill To:

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

Invoice #: 320
Invoice Date: 6/21/2022
Due Date: 6/21/2022
Case:
P.O. Number:

Description	Hours/Qty	Rate	Amount
Pressure Washing Services - June 2022		3,914.55	3,914.55
Common Area Maint.			
2.572.4640			
2.320.572.4640			
297B			
Total			\$3,914.55
Payments/Credits			\$0.00
Balance Due			\$3,914.55

6/22/22
QR

Riverside Management Services, Inc.
2311 North Harbor Blvd., Building 200, Suite 202, Jacksonville, FL 32222

Service Detail

Billed To: Double Branch CDD

Invoice Date: 6/1/22

Due Date: Upon Receipt

Amount Due: \$ 3,914.53

<u>Date</u>	<u>Description</u>	<u>Amount</u>
5/3/22	Pressure washed 1,138' of lattice top at Hardystone	\$ 512.10
5/3/22	Pressure washed 100' of lattice top at Highland Ave	\$ 45.00
5/4/22	Pressure washed 849' of lattice top at Highland Ave	\$ 427.05
5/4/22	Pressure washed 977' of lattice top at Worthington Oaks	\$ 439.85
5/6/22	Pressure washed 949' of lattice top at Highland Ave	\$ 427.05
5/8/22	Pressure washed 947' of lattice top at Worthington Oaks	\$ 426.15
5/10/22	Pressure washed concrete surfaces around Field House	\$ 280.00
5/12/22	Pressure washed 468' of lattice top at Pebblecreek	\$ 209.70
5/12/22	Pressure washed 438' of split rail at Pebblecreek	\$ 100.50
5/17/22	Pressure washed 50' of lattice top at Pebblecreek	\$ 22.50
5/17/22	Pressure washed 50' of split rail at Pebblecreek	\$ 12.50
5/17/22	Pressure washed 268' of lattice top at Stone Briar	\$ 118.10
5/17/22	Pressure washed 609' of split rail at Stone Briar	\$ 152.25
5/19/22	Pressure washed 1,100' of split rail at planned Elementary School	\$ 275.00
5/24/22	Pressure washed 1,200' of split rail at planned Elementary School	\$ 300.00
5/26/22	Pressure washed 450' of split rail at planned Elementary School	\$ 120.00
5/26/22	Pressure washed entry sign at main entrance Oakleaf Village Parkway	\$ 30.00

Hot Water and Chemical Treatment to remove dirt, mildew, and algae.

TOTAL AMOUNT DUE: \$ 3,914.53

** Pressure Washing according to contract and within budget

Contract Amount	\$	17,535.00
<u>Invoice:</u>		
Oct. 2021	\$	390.00
Nov. 2021	\$	1,100.00
Dec. 2021	\$	1,275.00
Jan. 2022	\$	1,232.00
Feb. 2022	\$	1,098.00
Mar. 2022	\$	2,822.00
Apr. 2022	\$	2,668.00
May 2022	\$	3,914.53
June 2022		
July 2022		
Aug. 2022		
Sept. 2022		
Balance:	\$	3,467.45

Should you have any questions, please contact Jerry Lambert @ (904) 288-7687 or jlamber@rsmn.com

Remit Payment

Riverside Management Services, Inc
9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice

Invoice #: 321
Invoice Date: 6/21/2022
Due Date: 6/21/2022
Case:
P.O. Number:

Bill To:
Double Branch CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Pressure Washing Services - June 2022		750.00	750.00
Repair / Replace 2.572.6310 V 2.320.572.6310 29713			
Total			\$750.00
Payments/Credits			\$0.00
Balance Due			\$750.00

6/22/22
C

Riverdale Management Services, Inc.
8335 Burleigh Road, Suite 205, Riverdale, IL 60471

Service Detail

Bill To: Double Branch CDD

Invoice Date: 8/1/22

Due Date: Upon Receipt

Amount Due: \$ 750.00

ADDITIONAL PRESSURE WASHING SERVICES:

<u>Date</u>	<u>Description</u>	<u>Amount</u>
5/31/22	Pressure wash Streets of Park and Poggio Brook Park walkways	\$ 750.00

Not Warranted Checked Treatments to remove dirt, debris, and signs.

TOTAL AMOUNT DUE: \$ 750.00

Should you have any questions, please contact Jerry Lambert @ (904) 288-7667
or jlambert@rmanf.com

Remit Payment

Toole Technologies, Inc.

4134 Carriage Crossing Lane
Orange Park, FL 32065

WO5464
06/13/2022
0
06/13/2022

Oakleaf Fitness Center
manager@oakleafresidents.com
382 Oakleaf Village Pkwy
Orange Park, FL, 32065

Fuse	1	\$30.00	\$30.00*
Custom fuse for Addison Unit			

Parts Subtotal \$30.00

Fuse Replacement and Short Repair	4	\$100.00	\$400.00*
Found a short in the outside unit. Repaired the shorted wire and replace the blown fuse. System started and operated properly			

Labor Subtotal \$400.00

*

Payment Details

Subtotal \$430.00

Please call the office at (904) 278-5938 to make a payment.

\$430.00

\$0.00

\$430.00

Code to:

Comments

Recommend purchasing an Annual Seasonal Tuneup

**Double Branch Repair and
Replacements**

2.320.57200.63100

815B

From: Oakleaf Venues venuerentals@oakleafresidents.com

Subject: DBCDD refund of deposit request - VERONICA HALL

Date: June 28, 2022 at 8:13 PM

To: Margaret Bronson mbronson@gmsnf.com, Oksana Kuzmuk okuzmuk@gmsnf.com

Cc: Marilee Giles mgiles@gmsnf.com, Alison Mossing amossing@gmstnn.com



Good evening Margaret and Oksana,

Please make the following refund at your earliest opportunity:

- o LOCATION – OVCR (SUNDAY) 12:00 P.M. to 4:00 P.M.
- o DATE OF VENUE – JUNE 26, 2022
- o RESIDENT – VERONICA HALL
- o ADDRESS – 526 MELDRUM LANE, ORANGE PARK, FL 32065
- o AMOUNT OF REFUND - \$100.00
 - BOOKING FEE / DEPOSIT REFUND
- o DEPOSIT was via VISA (5843):
 - DATED: 6/7/22
 - SEQ#: 7
 - BATCH#: 692
 - INVOICE#: 7
 - APPROVAL CODE: 007494
 - AMOUNT: \$100.00

907B
2.300.369.103
RDR

PAYMENT DATE	SETTLEMENT DATE	EVENT DATE	DESCRIPTION	HOURS	AMOUNT	ELEC.	CHECK/CASH	CREDIT CARD
06/07/22	06/07/22	06/26/22	VERONICA HALL - OVCR DEPOSIT	DEPOSIT	\$ 100.00			VISA-007494

Let me know if you have any questions or require any additional information.

Thank you.

I will be out of the office SATURDAY, JULY 2, 2022 thru MONDAY, JULY 4, 2022, therefore, please email me, or leave a detailed message at 904-770-4661 with the following information: NAME, CONTACT NUMBER, ADDRESS, TYPE OF EVENT, NUMBER OF PARTICIPANTS EXPECTED, DATE OF PREFERENCE and EMAIL ADDRESS. I will respond at my earliest opportunity.

Wanda McReynolds – Community Amenity Coordinator, OakLeaf Plantation
venuerentals@oakleafresidents.com
(904) 770-4661 voice email
(904) 375-9285 ext. 3
www.oakleafresidents.com

Governmental Management Services

www.OakLeafResidents.com

Under Florida law, e-mail addresses are public records. If you do not want your email address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. The information contained in this email and/or attachment(s) may be confidential and intended solely for the use of the individual or entity to which it is addressed. This email and/or attachment(s) may contain material that is privileged or protected from disclosure under applicable law. If you are not the intended recipient or the individual responsible for delivering to the intended recipient, please notify the sender immediately by telephone to obtain instructions as to whether information in this email and/or attachment(s) is confidential and privileged or protected from disclosure under applicable law.

FIFTH ORDER OF BUSINESS

**DOUBLE BRANCH
COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2021**

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	22
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Recreation Fund	23
Notes to Required Supplementary Information	24
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	25
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	26-27
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	29-30



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Double Branch Community Development District
Clay County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Double Branch Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the 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 opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, 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, contracts, grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.

June 29, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Double Branch Community Development District, Clay County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$8,494,860.
- The change in the District's total net position in comparison with the prior fiscal year was (\$108,670), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$3,726,245, an increase of \$12,984 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and deposits, assigned to recreation, capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The governmental activities of the District include the general government (management), recreation and maintenance functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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 on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District'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 governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, recreation, debt service and capital projects funds. All of the funds are considered to be major funds.

The District adopts an annual appropriated budget for its general and recreation fund. A budgetary comparison schedule has been provided for the general fund and recreation fund to demonstrate compliance with the budgets.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2021	2020
Current and other assets	\$ 3,810,974	\$ 3,789,535
Capital assets, net of depreciation	23,369,904	24,534,750
Total assets	27,180,878	28,324,285
Deferred outflows of resources	721,978	780,102
Current liabilities	420,604	427,718
Long-term liabilities	18,987,392	20,073,139
Total liabilities	19,407,996	20,500,857
Net position		
Net investment in capital assets	5,123,090	5,260,308
Restricted	1,220,891	1,180,347
Unrestricted	2,150,879	2,162,875
Total net position	\$ 8,494,860	\$ 8,603,530

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2021	2020
Revenues:		
Program revenues:		
Charges for services	\$ 3,672,029	\$ 3,613,665
Operating grants and contributions	580	52,892
Capital grants and contributions	5	419
General revenues	2,854	14,326
Total revenues	3,675,468	3,681,302
Expenses:		
General government	555,312	396,079
Maintenance and operations	1,562,853	1,583,134
Recreation	765,698	890,131
Interest	900,275	935,892
Total expenses	3,784,138	3,805,236
Change in net position	(108,670)	(123,934)
Net position - beginning	8,603,530	8,727,464
Net position - ending	\$ 8,494,860	\$ 8,603,530

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$3,784,138. As in the prior fiscal year, program revenues are comprised primarily of assessments. The remainder of the current fiscal year revenue includes interest revenue, and miscellaneous income. In total, expenses decreased slightly over the prior fiscal year,

GENERAL FUND BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general and recreation fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2021, the District had \$44,762,711 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$21,392,807 has been taken, which resulted in a net book value of \$23,369,904. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2021, the District had \$19,165,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

For the subsequent fiscal year, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Double Branch Community Development District Finance Department at 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021**

	Governmental Activities
ASSETS	
Cash	\$ 618,809
Investments	1,524,185
Accounts receivable	3,930
Internal balances	25
Prepaid items and deposits	88,659
Restricted assets:	
Investments	1,575,366
Capital assets:	
Nondepreciable	7,146,352
Depreciable, net	16,223,552
Total assets	<u>27,180,878</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding (debit)	721,978
Total deferred outflows of resources	<u>721,978</u>
 LIABILITIES	
Accounts payable	74,918
Accrued expenses	9,811
Accrued interest payable	335,875
Non-current liabilities:	
Due within one year	1,135,000
Due in more than one year	17,852,392
Total liabilities	<u>19,407,996</u>
 NET POSITION	
Net investment in capital assets	5,123,090
Restricted for debt service	1,220,891
Unrestricted	2,150,879
Total net position	<u>\$ 8,494,860</u>

See notes to the financial statements

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$ 555,312	\$ 178,432	\$ -	\$ -	\$ (376,880)
Maintenance and operations	1,562,853	1,466,324	-	5	(96,524)
Recreation	765,698	59,411	-	-	(706,287)
Interest on long-term debt	900,275	1,967,862	580	-	1,068,167
Total governmental activities	3,784,138	3,672,029	580	5	(111,524)
General revenues:					
Unrestricted investment earnings				2,854	
Total general revenues				2,854	
Change in net position				(108,670)	
Net position - beginning				8,603,530	
Net position - ending				\$ 8,494,860	

See notes to the financial statements

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Major Funds				Total Governmental Funds
	General	Recreation	Debt Service	Capital Projects	
ASSETS					
Cash	\$ 17,139	\$ 601,670	\$ -	\$ -	\$ 618,809
Investments	34,560	1,489,625	1,556,766	18,600	3,099,551
Due from other	25	-	-	-	25
Accounts receivable	-	3,930	-	-	3,930
Prepaid items and deposits	8,625	80,034	-	-	88,659
Total assets	<u>\$ 60,349</u>	<u>\$ 2,175,259</u>	<u>\$ 1,556,766</u>	<u>\$ 18,600</u>	<u>\$ 3,810,974</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 6,359	\$ 68,559	\$ -	\$ -	\$ 74,918
Accrued expenses	-	9,811	-	-	9,811
Total liabilities	<u>6,359</u>	<u>78,370</u>	<u>-</u>	<u>-</u>	<u>84,729</u>
Fund balances:					
Nonspendable:					
Prepaid items and deposits	8,625	80,034	-	-	88,659
Restricted for:					
Debt service	-	-	1,556,766	-	1,556,766
Capital projects	-	-	-	18,600	18,600
Assigned to:					
Recreation	-	928,360	-	-	928,360
Capital reserves	-	1,088,495	-	-	1,088,495
Unassigned	45,365	-	-	-	45,365
Total fund balances	<u>53,990</u>	<u>2,096,889</u>	<u>1,556,766</u>	<u>18,600</u>	<u>3,726,245</u>
Total liabilities and fund balances	<u>\$ 60,349</u>	<u>\$ 2,175,259</u>	<u>\$ 1,556,766</u>	<u>\$ 18,600</u>	<u>\$ 3,810,974</u>

See notes to the financial statements

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

Fund balance - governmental funds	\$	3,726,245
-----------------------------------	----	-----------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	44,762,711	
Accumulated depreciation	<u>(21,392,807)</u>	23,369,904

Deferred charges on refunding of long-term debt are shown as deferred outflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

721,978

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(335,875)	
Bonds payable	<u>(18,987,392)</u>	<u>(19,323,267)</u>

Net position of governmental activities	\$	<u>8,494,860</u>
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See notes to the financial statements

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds				Total Governmental Funds
	General	Recreation	Debt Service	Capital Projects	
REVENUES					
Assessments	\$ 178,432	\$ 1,466,324	\$ 1,967,862	\$ -	\$ 3,612,618
Interest	119	2,735	580	5	3,439
Miscellaneous	-	59,411	-	-	59,411
Total revenues	178,551	1,528,470	1,968,442	5	3,675,468
EXPENDITURES					
Current:					
General government	157,042	398,270	-	-	555,312
Recreation	-	473,351	-	-	473,351
Maintenance and operations	-	599,944	-	-	599,944
Debt service:					
Principal	-	-	1,100,000	-	1,100,000
Interest	-	-	843,467	-	843,467
Capital outlay	-	90,410	-	-	90,410
Total expenditures	157,042	1,561,975	1,943,467	-	3,662,484
Excess (deficiency) of revenues over (under) expenditures	21,509	(33,505)	24,975	5	12,984
OTHER FINANCING SOURCES (USES)					
Transfers in	-	102,204	-	-	102,204
Transfers out	(102,204)	-	-	-	(102,204)
Total other financing sources (uses)	(102,204)	102,204	-	-	-
Net change in fund balances	(80,695)	68,699	24,975	5	12,984
Fund balances - beginning	134,685	2,028,190	1,531,791	18,595	3,713,261
Fund balances - ending	\$ 53,990	\$ 2,096,889	\$ 1,556,766	\$ 18,600	\$ 3,726,245

See notes to the financial statements

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ 12,984
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	90,410
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(1,255,256)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,100,000
Governmental funds report the effect of premiums, discounts and deferred amounts on refunding when debt is first issued, whereas these amounts are deferred and amortized in the government-wide financial statements.	
Amortization of discount	(14,253)
Amortization of deferred amount on refunding	(58,124)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	15,569
Change in net position of governmental activities	<u>\$ (108,670)</u>

See notes to the financial statements

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Double Branch Community Development District ("District") was created on July 3, 2002 by the Florida Land and Water Adjudicatory Commission by Chapter 42FF-1, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District encompasses approximately 1,204 acres of land located in Clay County, Florida.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected via general election by qualified electors of the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Recreation Fund

The recreation fund is a special revenue fund established to account for the financial resources of the District's recreation areas which are funded by assessments.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvements other than buildings	30
Recreational facilities	30
Equipment	10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$58,124 was recognized as a component of interest expense in the current fiscal year.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general and recreation fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the upcoming October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriations for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2021:

Investment	Amortized cost	Credit Risk	Maturities
First American Government Obligation Class Z	\$ 1,575,222	S&P AAAM	Weighted average of 14 days
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	1,504,922	S&P AAAM	Weighted average of 48 days
US Bank Mmkt 5 - Ct	19,407	N/A	N/A
Total Investments	<u>\$ 3,099,551</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indentures limit the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2021, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2021 were as follows:

Fund	Transfer in	Transfer out
General	\$ -	\$ 102,204
Recreation	102,204	-
Total	<u>\$ 102,204</u>	<u>\$ 102,204</u>

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, the transfers from the general fund to the recreation fund were made to accumulate funds for future capital and maintenance projects.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 7,146,352	\$ -	\$ -	\$ 7,146,352
Total capital assets, not being depreciated	7,146,352	-	-	7,146,352
Capital assets, being depreciated				
Improvements other than buildings	28,887,276	90,410	-	28,977,686
Recreational facilities	8,572,817	-	-	8,572,817
Equipment	65,856	-	-	65,856
Total capital assets, being depreciated	37,525,949	90,410	-	37,616,359
Less accumulated depreciation for:				
Improvements other than buildings	15,746,140	962,909	-	16,709,049
Recreational facilities	4,335,430	285,761	-	4,621,191
Equipment	55,981	6,586	-	62,567
Total accumulated depreciation	20,137,551	1,255,256	-	21,392,807
Total capital assets, being depreciated, net	17,388,398	(1,164,846)	-	16,223,552
Governmental activities capital assets	\$ 24,534,750	\$ (1,164,846)	\$ -	\$ 23,369,904

Depreciation expense was charged to function/programs as follows:

Maintenance and operations	\$ 962,909
Recreation	292,347
Total depreciation expense	<u>\$ 1,255,256</u>

NOTE 7 – LONG TERM LIABILITIES

On March 13, 2013, the District issued \$27,750,000 of Special Assessment Refunding Bonds, Series 2013, consisting of \$24,850,000 Term Bonds due on May 1, 2034 with an interest rate ranging between 1.3% and 4.25%, Series 2013A-1 and \$2,900,000 Term Bonds due in May 2034 with an interest rate of 5.75%, Series 2013A-2. The Bonds were issued as part of a current refunding of the Series 2002A and Series 2005A Special Assessment Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2014 through May 1, 2034.

The Series 2013A-1 and 2013A-2 Bonds are subject to redemption at the option of the District as set forth in the Bond Indenture. The Series 2013A-1 and 2013A-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement and has certain other restrictions and requirements relating principally to the use of proceeds 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. The District is in compliance with the requirements of the Bond Indenture at September 30, 2021.

NOTE 7 – LONG TERM LIABILITIES (Continued)

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2013A-1	\$ 18,445,000	\$ -	\$ (1,015,000)	\$ 17,430,000	\$ 1,045,000
Series 2013A-2	1,820,000	-	(85,000)	1,735,000	90,000
Original Issue Discount	191,861	-	(14,253)	177,608	-
Total	<u>\$ 20,073,139</u>	<u>\$ -</u>	<u>\$ (1,085,747)</u>	<u>\$ 18,987,392</u>	<u>\$ 1,135,000</u>

At September 30, 2021, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 1,135,000	\$ 806,099	\$ 1,941,099
2023	1,180,000	765,394	1,945,394
2024	1,230,000	720,601	1,950,601
2025	1,280,000	672,375	1,952,375
2026	1,335,000	619,250	1,954,250
2027-2031	7,590,000	2,190,581	9,780,581
2032-2034	5,415,000	483,125	5,898,125
Total	<u>\$ 19,165,000</u>	<u>\$ 6,257,425</u>	<u>\$ 25,422,425</u>

NOTE 8 – INTERLOCAL AGREEMENTS

The District has entered into an agreement with Middle Village for joint usage of the amenity center and recreational facilities located within and owned by each respective District.

The District has entered into an interlocal agreement with Middle Village to share the costs for on-site management services. In accordance with the agreement, the Districts share the costs of a full time rental coordinator, a full time community manager and a part time administrator.

In a prior fiscal year, the District entered into an interlocal agreement with the County for maintenance and use of the Developer's proposed library site. The County is planning to commence construction of the library at some time in the future, although a specific date has not been set. The agreement provides that the District must maintain the property and may use the site for parties and special events until construction of the library commences.

In a prior fiscal year, the District entered into an impact fee credit agreement with Clay County and Middle Village which provides the District a road impact fee credit equal to approximately \$5.1 million. As of September 30, 2021, none of the credits have been recognized.

NOTE 9 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 – 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. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 177,985	\$ 177,985	\$ 178,432	\$ 447
Interest	200	200	119	(81)
Total revenues	178,185	178,185	178,551	366
EXPENDITURES				
Current:				
General government	178,185	268,185	157,042	111,143
Total expenditures	178,185	268,185	157,042	111,143
Excess (deficiency) of revenues over (under) expenditures	-	(90,000)	21,509	111,509
OTHER FINANCING SOURCES (USES)				
Carry forward surplus	-	90,000	-	(90,000)
Transfer in (out)	-	-	(102,204)	(102,204)
Total other financing sources (uses)	-	90,000	(102,204)	(192,204)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(80,695)	<u>\$ (80,695)</u>
Fund balance - beginning			<u>134,685</u>	
Fund balance - ending			<u>\$ 53,990</u>	

See notes to required supplementary information

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – RECREATION FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 1,462,648	\$ 1,462,648	\$ 1,466,324	\$ 3,676
Amenities and other revenue	44,690	44,690	59,411	14,721
Interest	1,000	1,000	2,735	1,735
Total revenues	1,508,338	1,508,338	1,528,470	20,132
EXPENDITURES				
Current:				
General government	252,737	446,729	398,270	48,459
Recreation	799,714	521,240	473,351	47,889
Maintenance and operations	490,604	786,290	599,944	186,346
Capital outlay	-	-	90,410	(90,410)
Total expenditures	1,543,055	1,754,259	1,561,975	192,284
Excess (deficiency) of revenues over (under) expenditures	(34,717)	(245,921)	(33,505)	212,416
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	-	102,204	102,204
Carryforward surplus	34,717	245,921	-	(245,921)
Total other financing sources (uses)	34,717	245,921	102,204	(143,717)
Net change in fund balances	\$ -	\$ -	68,699	\$ 68,699
Fund balance - beginning			2,028,190	
Fund balance - ending			\$ 2,096,889	

See notes to required supplementary information

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general and recreation fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**DOUBLE BRANCH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	33
Number of independent contractors compensated in September 2021	20
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$154,349.50
Independent contractor compensation for FYE 9/30/2021	\$2,041,619.08
Construction projects to begin on or after October 1; (>\$65K)	
Series 2013	No construction project
Budget variance report	See page 22 of annual financial report
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$515.33 - \$718.75
	Debt service Series 2013 - \$605.49 - \$877.91
Special assessments collected FYE 9/30/2021	Operations and maintenance - \$1,644,756.65
	Debt service Series 2013 - \$1,967,861.55
Outstanding Bonds:	
Series 2013, due May 1, 2034, See Note 7 for details	\$19,165,000



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

To the Board of Supervisors
Double Branch Community Development District
Clay 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 the governmental activities and each major fund of Double Branch Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 29, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

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.

June 29, 2022



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Double Branch Community Development District
Clay County, Florida

We have examined Double Branch Community Development District, Clay County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

This report 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, management, and the Board of Supervisors of Double Branch Community Development District, Clay County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 29, 2022



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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Double Branch Community Development District
Clay County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Double Branch Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 29, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional 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 29, 2022, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Double Branch Community Development District, Clay County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Double Branch Community Development District, Clay County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 29, 2022

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. 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 which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 25.

SIXTH ORDER OF BUSINESS

Double Branch Community Development District



Approved Budget

FY 2023



**Double Branch
Community Development District**

Table of Contents

	<u>Pages</u>
General Fund	1
General Fund Narrative	2-4
Recreation Fund	5-6
Recreation Narrative	7-16
Debt Service	17
Debt Service Fund - Series 2006A Amortization	18-19
Assessment Allocation	20
Capital Reserve Fund	21
Reserve Study Funding Plan	22
Exhibit 'A'	23

Double Branch

Community Development District

General Fund

Description	Adopted Budget FY 2022	Actual YTD 5/31/22	Projected Next 4 Months	Total Projected FY 2022	Approved Budget FY 2023
Revenues					
Maintenance Assessments	\$ 177,890	\$ 178,354	\$ -	\$ 178,354	\$ 177,890
Interest Income	\$ 200	\$ 12	\$ 2	\$ 14	\$ 200
Total Revenues	\$ 178,090	\$ 178,366	\$ 2	\$ 178,368	\$ 178,090
Expenditures					
Administrative					
Supervisor Fees	\$ 12,000	\$ 7,400	\$ 4,600	\$ 12,000	\$ 12,000
FICA Expense	\$ 918	\$ 607	\$ 352	\$ 959	\$ 1,000
Engineering	\$ 5,000	\$ 195	\$ 4,500	\$ 4,695	\$ 5,000
Arbitrage	\$ 700	\$ 700	\$ -	\$ 700	\$ 700
Dissemination	\$ 1,600	\$ 1,000	\$ 600	\$ 1,600	\$ 1,600
Assessment Roll	\$ 8,212	\$ 8,212	\$ -	\$ 8,212	\$ 8,212
Attorney	\$ 42,000	\$ 14,001	\$ 27,750	\$ 41,751	\$ 42,000
Annual Audit	\$ 5,900	\$ -	\$ 5,900	\$ 5,900	\$ 5,000
Trustee Fees	\$ 8,815	\$ -	\$ 8,815	\$ 8,815	\$ 8,815
Management Fees	\$ 61,762	\$ 41,175	\$ 20,587	\$ 61,762	\$ 64,850
Information Technology	\$ 2,142	\$ 1,428	\$ 714	\$ 2,142	\$ 2,142
Telephone	\$ 600	\$ 267	\$ 333	\$ 600	\$ 600
Postage	\$ 1,900	\$ 359	\$ 1,450	\$ 1,809	\$ 1,900
Printing & Binding	\$ 3,000	\$ 213	\$ 1,750	\$ 1,963	\$ 2,000
Records Storage	\$ 300	\$ -	\$ 150	\$ 150	\$ 300
Insurance	\$ 9,166	\$ 8,625	\$ -	\$ 8,625	\$ 10,351
Legal Advertising	\$ 2,800	\$ 648	\$ 1,980	\$ 2,628	\$ 2,800
Office Supplies	\$ 350	\$ 10	\$ 290	\$ 300	\$ 300
Website Compliance	\$ 2,500	\$ 1,667	\$ 833	\$ 2,500	\$ 2,500
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Reserve	\$ 8,250	\$ -	\$ 8,250	\$ 8,250	\$ 5,845
Administrative Expenses	\$ 178,090	\$ 86,682	\$ 88,855	\$ 175,536	\$ 178,090
Excess Revenues (Expenses)	\$ 0	\$ 91,684	\$ (88,853)	\$ 2,832	\$ -

Double Branch
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2023

REVENUES:

Maintenance Assessments

The District will levy a non ad-valorem special assessment on all assessable property within the District to fund all of the General Operating Expenditures for the fiscal year.

Interest Income

The operating fund of the District will be invested in a money market fund held by US Bank.

Carry Forward Surplus

Represents the estimated excess funds at the end of the prior fiscal year brought forward to the current fiscal year to reduce assessments.

EXPENDITURES:

Administrative:

Supervisor Fees

The Florida Statutes allows each board member to receive \$200 per meeting not to exceed \$4,800 in one year. The amount for the fiscal year is based upon five supervisors attending the estimated 12 annual meetings.

FICA Expense

These expenses represent the Employer's share of Social Security and Medicare taxes withheld from the Board of Supervisors checks.

Engineering Fees

The District's engineering firm will be providing general engineering services to the District including attendance and preparation for monthly board meetings, review invoices, etc. England, Thims & Miller serves as the District's engineering firm.

Arbitrage

The District is required to have an annual arbitrage rebate calculation prepared for the District's Series 2013 A-1 and A-2 Special Assessment Refunding Bonds. Currently, the District has contracted with Grau and Associates.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues Series 2013 A-1 and Series 2013 A-2 Special Assessment Refunding Bonds.

Assessment Roll

Governmental Management Services, LLC serves as the District's collection agent and certifies the District's non-ad valorem assessments with the county tax collector.

Double Branch
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2023

Attorney

The District's legal counsel will be providing general legal services to the District including attendance and preparation for monthly meetings, review operating and maintenance contracts, etc. Kutak Rock, LLP serves as the District's legal counsel.

Annual Audit

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. Grau and Associates currently serves as the District's Independent Auditor.

Trustee Fees

The District issued \$24,850,000 of Series 2013 A-1 and \$2,900,000 of Series 2013 A-2 Special Assessment Refunding Bonds that are held by a Trustee at US Bank, N.A. The amount of the trustee fees is based on the agreement between US Bank and the District.

Management Fees

The District receives management, accounting and administrative services as part of a Management Agreement with Governmental Management Services, LLC.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, security, accounting software, etc. Service provided by Governmental Management Services, LLC.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. Service provided by Governmental Management Services, LLC.

Telephone

Telephone and fax machine.

Postage

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Printing & Binding

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Records and Storage

All documents of the District will be copied and stored electronically with automatic back up to ensure complete records. Back up of all records will be kept off-site for security and safety.

Insurance

The District's General Liability & Public Officials Liability Insurance policy is with the Florida Property Alliance (FPA). FPA specializes in providing insurance coverage to governmental agencies.

Double Branch
Community Development District
GENERAL FUND BUDGET
FISCAL YEAR 2023

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings etc. in the Florida Times Union.

Office Supplies

Miscellaneous office supplies.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

General Reserves

Established to maintain community service levels at present standards for FY 2023.

Double Branch

Community Development District

Recreation Fund

Description	Adopted Budget FY 2022	Actual YTD 5/31/22	Projected Next 4 Months	Total Projected FY 2022	Approved Budget FY 2023
Revenues					
Maintenance Assessments	\$ 1,462,648	\$ 1,466,466	\$ -	\$ 1,466,466	\$ 1,873,505
Interest Income	\$ 1,000	\$ 399	\$ 100	\$ 499	\$ 1,000
Amenities Revenue/Miscellaneous	\$ 40,000	\$ 19,022	\$ 13,500	\$ 32,522	\$ 40,000
Sports Revenue	\$ 13,000	\$ 11,580	\$ 1,420	\$ 13,000	\$ 13,000
Total Revenues	\$ 1,516,648	\$ 1,497,468	\$ 15,020	\$ 1,512,488	\$ 1,927,505
Expenditures					
Administrative					
Management Fees - On Site Staff	\$ 192,766	\$ 128,511	\$ 64,255	\$ 192,766	\$ 208,187
Insurance	\$ 74,118	\$ 75,451	\$ -	\$ 75,451	\$ 87,892
Other Current Charges	\$ 3,500	\$ 2,359	\$ 1,141	\$ 3,500	\$ 3,500
Permit Fees	\$ 1,635	\$ 448	\$ 1,187	\$ 1,635	\$ 1,635
Administrative Expenses	\$ 272,019	\$ 206,769	\$ 66,583	\$ 273,352	\$ 301,214
Maintenance					
Security	\$ 85,000	\$ 54,311	\$ 30,656	\$ 84,967	\$ 94,257
Security - Clay County Off-Duty Sheriff	\$ 43,000	\$ 29,815	\$ 14,908	\$ 44,723	\$ 54,438
Water - Irrigation	\$ 9,000	\$ 5,612	\$ 6,688	\$ 12,300	\$ 12,300
Irrigation Maintenance	\$ 4,250	\$ 1,231	\$ 2,978	\$ 4,209	\$ 4,250
Streetlighting	\$ 33,066	\$ 18,722	\$ 11,701	\$ 30,423	\$ 31,000
Electric	\$ 35,000	\$ 19,487	\$ 14,661	\$ 34,148	\$ 35,000
Landscape Maintenance	\$ 389,777	\$ 260,432	\$ 129,924	\$ 390,356	\$ 422,908
Common Area Maintenance	\$ 52,000	\$ 37,937	\$ 13,711	\$ 51,648	\$ 55,000
Lake Maintenance	\$ 26,840	\$ 16,560	\$ 10,280	\$ 26,840	\$ 27,840
Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 411,722
Repairs and Replacement	\$ 105,000	\$ 62,480	\$ 37,520	\$ 100,000	\$ -
Common Area Expenses	\$ 782,933	\$ 506,588	\$ 273,026	\$ 779,614	\$ 1,148,714

Double Branch

Community Development District

Recreation Fund

Description	Adopted Budget FY 2022	Actual YTD 5/31/22	Projected Next 4 Months	Total Projected FY 2022	Approved Budget FY 2023
<u>Recreation Facility</u>					
Amenity Staff	\$ 118,000	\$ 55,077	\$ 62,923	\$ 118,000	\$ 129,800
Refuse Services	\$ 10,000	\$ 8,022	\$ 5,500	\$ 13,522	\$ 14,479
Telephone	\$ 5,500	\$ 3,339	\$ 1,680	\$ 5,019	\$ 5,500
Electric	\$ 40,000	\$ 18,552	\$ 18,950	\$ 37,502	\$ 40,000
Cable	\$ 8,500	\$ 4,983	\$ 3,302	\$ 8,285	\$ 8,500
Pool Maintenance	\$ 40,000	\$ 18,060	\$ 20,228	\$ 38,288	\$ 40,000
Water / Sewer/Reclaim	\$ 48,000	\$ 31,827	\$ 15,913	\$ 47,740	\$ 48,000
Facility Maintenance-General	\$ 50,000	\$ 29,328	\$ 14,664	\$ 43,992	\$ 50,000
Facility Maintenance-Preventative	\$ 13,117	\$ 2,310	\$ 10,562	\$ 12,872	\$ 13,717
Facility Maintenance - Contingency	\$ 34,750	\$ 18,889	\$ 15,445	\$ 34,334	\$ 34,750
Lighting Repairs	\$ 8,500	\$ 5,641	\$ 2,821	\$ 8,462	\$ 8,500
Special Events	\$ 10,500	\$ 1,298	\$ 7,439	\$ 8,737	\$ 10,500
Office Supplies & Equipment	\$ 2,000	\$ 633	\$ 1,209	\$ 1,842	\$ 2,000
Janitorial	\$ 64,000	\$ 37,067	\$ 26,933	\$ 64,000	\$ 64,000
Recreation Passes	\$ 4,000	\$ 2,344	\$ 656	\$ 3,000	\$ 3,000
Pool Leak Repairs	\$ 2,500	\$ -	\$ 1,125	\$ 1,125	\$ 2,500
Multiuse Field	\$ 2,330	\$ -	\$ 1,165	\$ 1,165	\$ 2,330
Recreation Facility Expenses	\$ 461,697	\$ 237,369	\$ 210,515	\$ 447,884	\$ 477,576
Total Expenses	\$ 1,516,648	\$ 950,726	\$ 550,124	\$ 1,500,850	\$ 1,927,505
Excess Revenues (Expenses)	\$ -	\$ 546,742	\$ (535,104)	\$ 11,638	\$ -

Double Branch
Community Development District
RECREATION BUDGET
FISCAL YEAR 2023

REVENUES:

Maintenance Assessments

The District will levy a non ad-valorem special assessment on all assessable property within the District to fund all of the Recreational Operating Expenditures for the fiscal year.

Interest Income

The District will have all excess funds invested in a money market fund held by US Bank. The amount is based upon the estimated average balance of funds available during the fiscal year.

Amenities Revenue

Income received from resident rental of Clubroom and Patio and access cards, fitness class, vending machines, and non-resident user fee for the Recreation Facility.

Sports Revenue

These are estimated fees for programmed sports activities.

EXPENDITURES:

Administrative:

Management Fees – On Site Staff

The District has contracted with Governmental Management Services, LLC (“GMS”) for the supervision and on-site management of the District’s amenities. The responsibilities include management of District maintenance contracts, scheduling special events, management of District employees, rental of facilities, scheduling of special events, resident inquiries, and other maintenance related items. The District shares the cost of a community manager, aquatics director, fitness center/access director, rental coordinator and administrative assistant with the Middle Village Community Development District.

Insurance

The District's Property and Liability Insurance policy is with Florida Property Alliance (FPA). FPA specializes in providing insurance coverage to governmental agencies.

Double Branch
Community Development District
RECREATION BUDGET
FISCAL YEAR 2023

Other Current Charges

Includes bank charges and any other miscellaneous administrative expenses that are incurred during the year with the use of deposit/credit card machine.

Permit Fees

Miscellaneous permit fees to operate the pool and water slides as well as special events.

Description	Annual
Play Pool Permit	\$ 250
Lap Pool Permit	\$ 250
Spray Pool Permit	\$ 125
State Public Broadcast for Music Fees	\$ 1,010
Total	\$ 1,635

Office Supplies

Miscellaneous office supplies.

Maintenance Common Area:

Security

The cost of security patrol for the District with Athletic Center and Common area.

Description	Monthly	Annual
Security Contract	\$ 7,855	\$ 94,257
Total		\$ 94,257

Clay County off Duty Security

Provision for off-duty-security patrol by Clay County Sheriff's Dept. Split 50/50 with Middle Village CDD.

Double Branch
Community Development District
RECREATION BUDGET
FISCAL YEAR 2023

Water – Irrigation

The District will purchase bulk water from JEA for irrigation purposes.

Account Number	Description	Monthly	Annual
83744906	2226 Pebblewood LA Apt 1	\$ 19	\$ 228
66042924	302 Oakleaf Village Parkway	\$ 19	\$ 228
61929298	3468 Worthington Oaks Drive Apt 1	\$ 19	\$ 228
86638010	3570 Silver Bluff Boulevard Apt 1	\$ 918	\$ 11,016
60770057	563 Acornridge Lane Apt 1	\$ 32	\$ 384
	Contingency	\$ 18	\$ 216
Total		\$ 1,025	\$ 12,300

Irrigation Maintenance

The cost of miscellaneous irrigation, pump repairs and maintenance incurred by the district.

Street Lighting

The cost of street lighting provided by Clay Electric Cooperative, Inc.:

Account Number	Description	Monthly	Annual
7332265	Oakleaf Village Center Outdoor	\$ 210	\$ 2,520
5379615	East Side of Brannanfield	\$ 2,122	\$ 25,464
	Contingency	\$ 251	\$ 3,016
Total		\$ 2,583	\$ 31,000

Double Branch
Community Development District
RECREATION BUDGET
FISCAL YEAR 2023

Electric

The cost of electricity for signage lighting, entry feature lighting (main entry, Athletic Center entry and neighborhood entries) for the following accounts provided by Clay Electric Cooperative, Inc.:

Account Number	Description	Monthly	Annual
4995700	370 Oakleaf Village	\$ 820	\$ 9,840
4995718	370-1 Oakleaf Village Pkwy	\$ 330	\$ 3,960
5347943	3926-1 Plantation Oaks Blvd	\$ 125	\$ 1,500
5715289	1591 Canopy Oaks Dr - Irrigation	\$ 130	\$ 1,560
5774021	2971 Thorncrest Dr	\$ 35	\$ 420
6875140	373-1 Oakleaf Village Center	\$ 100	\$ 1,200
6912612	608-1 Oakleaf Village Pkwy	\$ 35	\$ 420
6912653	603-2 Oakleaf Village Pkwy	\$ 35	\$ 420
6912661	602-1 Oakleaf Village Pkwy	\$ 35	\$ 420
6912687	537-1 Oakleaf Village Pkwy	\$ 35	\$ 420
6912695	529-1 Oakleaf Village Pkwy	\$ 35	\$ 420
6912703	3925-1 Plantation Oaks Blvd	\$ 35	\$ 420
6912729	3860-1 Plantation Oaks Blvd	\$ 35	\$ 420
6912737	3859-1 Plantation Oaks Blvd	\$ 35	\$ 420
6912752	3805-1 Plantation Oaks Blvd	\$ 35	\$ 420
6912760	3800-1 Plantation Oaks Blvd	\$ 35	\$ 420
6912778	3306-1 Village Oaks Lane	\$ 35	\$ 420
6912786	465-1 Oakleaf Village Pkwy	\$ 35	\$ 420
6912810	3801-1 Plantation Oaks Blvd	\$ 35	\$ 420
6912828	728-1 Bellshire Drive	\$ 35	\$ 420
6912836	721-1 Bellshire Lane	\$ 35	\$ 420
6912869	715-1 Wakemont Drive	\$ 35	\$ 420
6912877	3219-1 Stonebrier Ridge Drive	\$ 35	\$ 420
6912893	576-1 Wakemount Drive	\$ 35	\$ 420
6912901	507-1 Millstone Drive	\$ 35	\$ 420
6912919	498-1 Millstone Drive	\$ 35	\$ 420
6912927	3442-1 Worthington Oaks Drive	\$ 35	\$ 420
6912943	309-1 Oakleaf Village Pkwy	\$ 35	\$ 420
6912950	373-2 Oakleaf Village Pkwy	\$ 35	\$ 420
6912968	308-1 Oakleaf Village Pkwy	\$ 35	\$ 420
6912976	358-2 Oakleaf Village Pkwy	\$ 35	\$ 420
7131527	3206-1 Silver Bluff Blvd	\$ 35	\$ 420
7332257	3168 Stonebrier Ridge	\$ 330	\$ 3,960
8684243	571 Oakleaf Village Pkwy	\$ 35	\$ 420
	Contingency	\$ 102	\$ 1,220
Total		\$ 2,917	\$ 35,000

Double Branch
Community Development District
RECREATION BUDGET
FISCAL YEAR 2023

Landscape Maintenance

The District has a contract with Verdego to provide landscaping and irrigation maintenance services to all the common areas within the District as well as the Amenity Center. The amount is based upon the following:

Description	Monthly	Annual
Contract - Common Area	\$ 35,242	\$ 422,908
Total		\$ 422,908

Common Area Maintenance

Represents the estimated day-to-day maintenance of the Districts common areas. Services include:

-Pressure washing of District fences, entrance signage and pillars, pool areas, gazebos, amenity center, field house, parks, park equipment and sidewalks. The estimated annual amount for these services is based upon contractor proposals

The estimated cost for the following is based upon past history and current hourly rates:

- All common area, easements and park litter clean up
- Lake and outfall inspections and debris removal
- Storm sewer grate inspections and cleaning
- Removal of unauthorized signage and maintenance of community signage
- Trapper for wild hogs
- Traffic/car accident clean up
- Inspection and repairs to all park equipment, playground, picnic table and benches

Lake Maintenance

The District has a contract with The Lake Doctors to provide monthly water management services and annual carp as needed per the contract, to 25 lakes throughout the District. Contingency represents monthly lake inspections and clean-up of outfall structures and fish barriers. The amount is based upon the following:

Description	Monthly	Annual
Lake Maintenance Contract	\$ 2,153	\$ 25,840
Contingency	\$ 167	\$ 2,000
Total	\$ 2,320	\$ 27,840

Double Branch
Community Development District
RECREATION BUDGET
FISCAL YEAR 2023

Capital Reserve

Money set aside for future replacements of capital related items and operating capital.

Repairs & Replacement

Regular maintenance and replacement that includes, but is not limited to, pool pumps, filters, air conditioning repairs facility lighting/electrical, or any replacement of District infrastructure. Also covers miscellaneous repairs around the District for the FY.

Recreation Facility:

Amenity Staff

Direct cost to provide lifeguard/pool attendant services from District employees during the operational season of the swimming pool, which is from Mid-March through October. Also covers front desk personnel at the Fitness Center.

Refuse Service

The District has contracted with Waste Management for refuse removal service twice weekly.

Telephone

The Amenity Center currently pays AT&T for three phone lines and one fax line. The amounts are based upon the following:

Description	Monthly	Annual
AT&T Amenity	\$ 212	\$ 2,544
AT&T Fitness Center	\$ 197	\$ 2,364
Contingency	\$ 49	\$ 592
Total	\$ 458	\$ 5,500

Electric

Cost of electric associated with the Recreation facility and Fitness Center provided by Clay Electric:

Account Number	Description	Monthly	Annual
5217088	370 Oakleaf Village Pkwy	\$ 2,225	\$ 26,700
8763369	382 Oakleaf Village Pkwy	\$ 655	\$ 7,860
	Contingency	\$ 453	\$ 5,440
Total		\$ 3,333	\$ 40,000

Double Branch
Community Development District
 RECREATION BUDGET
 FISCAL YEAR 2023

Cable/Internet

Cost of cable and internet access for the Recreation Facility from Comcast.

Account Number	Description	Monthly	Annual
8495 7414 4108 3370	Comcast - Facility Center	\$ 300	\$ 3,600
8495 7414 4100 9267	Comcast - Fitness	\$ 355	\$ 4,260
	Contingency	\$ 53	\$ 640
Total		\$ 708	\$ 8,500

Pool Maintenance

The District currently has a contract with Poolsure to supply chemicals and chemical feeders for the Amenity Center pools. The District is contracted with RMS for the cleaning, water testing, and treatment of the Amenity Center pools. During summer months, district employees will help with basic poolside cleaning such as brushing, skimming, and tile cleaning. Additionally, GMS staff handles the annual maintenance projects on the pool and deck features. The amount is based upon the following:

Description	Monthly	Annual
Pool Maintenance Contract	\$ 2,307	\$ 27,684
Contingency	\$ 1,026	\$ 12,316
Total	\$ 3,333	\$ 40,000

Double Branch
Community Development District
 RECREATION BUDGET
 FISCAL YEAR 2023

Water /Sewer/Reclaim

Cost of water / sewer from JEA (acct # 7616920495) associated with the Recreation Facility and Reclaimed Water from Clay County Utility Authority.

Account Number	Description	Monthly	Annual
76832466	370 Oakleaf Village Parkway - Water	\$ 615	\$ 7,380
76832466	370 Oakleaf Village Parkway - Sewer	\$ 300	\$ 3,600
80532813	370 Oakleaf Village Parkway - Pool	\$ 750	\$ 9,000
Fire Sprinkler	371 Oakleaf Village Parkway - Sprinkler	\$ 42	\$ 504
Total JEA		\$ 1,707	\$ 20,484
201224	566-1 Oakleaf Village Parkway	\$ 900	\$ 10,800
191992	716-1 Wakemont Drive Reclaim	\$ 150	\$ 1,800
206121	3178-1 Wandering Oaks Drive	\$ 32	\$ 378
206125	1505-1 Canopy Oaks Drive R	\$ 42	\$ 504
206136	1591-1 Canopy Oaks Drive R	\$ 600	\$ 7,200
206376	3701-1 Thousand Oaks Drive	\$ 29	\$ 349
206379	3713-1 Thousand Oaks Drive	\$ 135	\$ 1,620
206380	1940-1 Woodworth Drive Reclaim	\$ 30	\$ 359
206381	3659-1 Thousand Oaks Drive	\$ 30	\$ 360
207243	603-1 Waterford Oaks Drive	\$ 30	\$ 360
238253	1422-1 Bitterberry Drive Reclaim	\$ 30	\$ 360
238254	1206-1 Bedrock Drive Reclaim	\$ 30	\$ 360
Total CCUA		\$ 2,038	\$ 24,450
	Contingency	\$ 255	\$ 3,066
Total		\$ 4,000	\$ 48,000

Facility Maintenance – General

Represents estimated cost for general maintenance throughout the District based upon historical cost.

Double Branch
Community Development District
RECREATION BUDGET
FISCAL YEAR 2023

Facility Maintenance - Preventative

Cost of routine repairs and general maintenance contracts for District Facilities.

Vendor	Description	Annual
S.E. Fitness	Bi-Monthly Service	\$ 1,760
Paula's Pest Control	Quarterly Service	\$ 620
Certified Air Contractors	Bi-Monthly Service	\$ 5,160
Jacksonville Sound & Communication	Alarm System Inspection	\$ 744
Termite Bond	Preventative	\$ 1,530
Contingency		\$ 3,903
Total		\$ 13,717

Facility Maintenance – Contingency

Represents estimated amount based upon historical cost for fence repairs, graffiti clean-up, signage repairs, wall cap replacements and damaged park equipment

Lighting Repairs

Cost for fixtures, bulbs and ballast replacement, and electrician labor based on past history.

Special Events

Monthly events and organized functions the Amenity Center Director provide for all residents of Oakleaf Plantation.

Office Supplies and Equipment

Office supplies for the Amenity Center. Lease agreement with Cannon (\$167/month) \$2000 annually.

Double Branch
Community Development District
RECREATION BUDGET
FISCAL YEAR 2023

Janitorial Services

The District has contracted with Riverside Management to provide janitorial services, and scheduled carpet cleanings to the District. Janitorial Services shall be provided seven days per week and carpets will be cleaned 9xs a year unless otherwise needed. Supplies will be purchased directly from First Coast Choice Cleaning Supplies. The amount is based upon the following:

Description	Monthly	Annual
Janitorial Contract	\$ 4,633	\$ 55,600
Supplies	\$ 500	\$ 6,000
Mat Cleaning- Fitness Room	\$ 200	\$ 2,400
Total	\$ 5,333	\$ 64,000

Recreation Passes

Entry cards are issued to all CDD residents for facility access. Recreation passes includes the cards, ribbon, cleaner, guest cards and repairs to card printers, etc.

Repairs & Replacement

Regular maintenance and replacement that includes, but is not limited to, pool pumps, filters, air conditioning repairs facility lighting/electrical, or any replacement of District infrastructure.

Pool Leak Repairs

Estimated structural repairs for leaks in pool structure.

Multiuse Fields

Cost of maintaining field and repairs, landscape maintenance, and renovations.

Double Branch

Community Development District

Debt Service Fund
Series 2013A-1 and A-2

Description	Adopted Budget FY 2022	Actual YTD 5/31/22	Projected Next 4 Months	Total Projected FY 2022	Approved Budget FY 2023
Revenues					
Special Assessments	\$ 1,961,878	\$ 1,967,938	\$ -	\$ 1,967,938	\$ 1,961,878
Interest Income	\$ 800	\$ 859	\$ 141	\$ 1,000	\$ 1,000
Carry Forward Surplus	\$ 591,295	\$ 592,200	\$ -	\$ 592,200	\$ 620,039
Total Revenues	\$ 2,553,973	\$ 2,560,997	\$ 141	\$ 2,561,138	\$2,582,917
Expenditures					
<u>Series 2013A-1</u>					
Interest 11/1	\$ 353,312	\$ 353,312	\$ -	\$ 353,312	\$ 335,547
Interest 5/1	\$ 353,312	\$ 353,312	\$ -	\$ 353,312	\$ 335,547
Principal 5/1	\$ 1,045,000	\$ 1,045,000	\$ -	\$ 1,045,000	\$ 1,085,000
<u>Series 2013A-2</u>					
Interest 11/1	\$ 49,738	\$ 49,738	\$ -	\$ 49,738	\$ 47,150
Interest 5/1	\$ 49,738	\$ 49,738	\$ -	\$ 49,738	\$ 47,150
Principal 5/1	\$ 90,000	\$ 90,000	\$ -	\$ 90,000	\$ 95,000
Total Expenses	\$ 1,941,099	\$ 1,941,099	\$ -	\$ 1,941,099	\$ 1,945,394
EXCESS REVENUES / (EXPENDITURES)	\$ 612,874	\$ 619,899	\$ 141	\$ 620,039	\$ 637,523

Interest November 1, 2023

Series 2013A-1	\$ 315,881
Series 2013A-2	\$ 44,419
Total	\$ 360,300

Unit Type	Units	Per Unit Assessment	Gross Assessment
Single Family	2,205	\$ 878	\$ 1,935,800
Multi-Family	276	\$ 605	\$ 167,116
Total Gross Assessment			\$ 2,102,917
Less: Discounts and Collections (6%)			\$ 141,039
Total Net Assessment			\$ 1,961,878

Double Branch

Amortization Schedule

Community Development District

Series 2013A-1 Special Assessment Refunding Bonds

DATE	BOND BALANCE	PRINCIPAL	COUPON	INTEREST	ANNUAL DEBT SERVICE
11/1/22				\$ 335,547	\$ 1,733,859
5/1/23	\$ 16,390,000	\$ 1,085,000	3.63%	\$ 335,547	
11/1/23				\$ 315,881	\$ 1,736,428
5/1/24	\$ 15,305,000	\$ 1,125,000	3.75%	\$ 315,881	
11/1/24				\$ 294,788	\$ 1,735,669
5/1/25	\$ 14,180,000	\$ 1,170,000	4.00%	\$ 294,788	
11/1/25				\$ 271,388	\$ 1,736,175
5/1/26	\$ 13,010,000	\$ 1,220,000	4.13%	\$ 271,388	
11/1/26				\$ 246,225	\$ 1,737,613
5/1/27	\$ 11,790,000	\$ 1,270,000	4.13%	\$ 246,225	
11/1/27				\$ 220,031	\$ 1,736,256
5/1/28	\$ 10,520,000	\$ 1,320,000	4.13%	\$ 220,031	
11/1/28				\$ 192,806	\$ 1,732,838
5/1/29	\$ 9,200,000	\$ 1,380,000	4.13%	\$ 192,806	
11/1/29				\$ 164,344	\$ 1,737,150
5/1/30	\$ 7,820,000	\$ 1,435,000	4.13%	\$ 164,344	
11/1/30				\$ 134,747	\$ 1,734,091
5/1/31	\$ 6,385,000	\$ 1,495,000	4.13%	\$ 134,747	
11/1/31				\$ 103,913	\$ 1,733,659
5/1/32	\$ 4,890,000	\$ 1,560,000	4.25%	\$ 103,913	
11/1/32				\$ 70,763	\$ 1,734,675
5/1/33	\$ 3,330,000	\$ 1,630,000	4.25%	\$ 70,763	
11/1/33				\$ 36,125	\$ 1,736,888
5/1/34	\$ 1,700,000	\$ 1,700,000	4.25%	\$ 36,125	
11/1/34					\$ 1,736,125
TOTAL		\$ 16,390,000		\$ 6,218,840	\$ 26,033,092

Double Branch

Amortization Schedule

Community Development District

Series 2013A-2 Special Assessment Refunding Bonds

DATE	BOND BALANCE	PRINCIPAL	COUPON	INTEREST	ANNUAL DEBT SERVICE
11/1/22			5.75%	\$ 47,150	\$ 186,888
5/1/23	\$ 1,640,000	\$ 95,000	5.75%	\$ 47,150	
11/1/23			5.75%	\$ 44,419	\$ 186,569
5/1/24	\$ 1,545,000	\$ 105,000	5.75%	\$ 44,419	
11/1/24			5.75%	\$ 41,400	\$ 190,819
5/1/25	\$ 1,440,000	\$ 110,000	5.75%	\$ 41,400	
11/1/25			5.75%	\$ 38,238	\$ 189,638
5/1/26	\$ 1,330,000	\$ 115,000	5.75%	\$ 38,238	
11/1/26			5.75%	\$ 34,931	\$ 188,169
5/1/27	\$ 1,215,000	\$ 125,000	5.75%	\$ 34,931	
11/1/27			5.75%	\$ 31,338	\$ 191,269
5/1/28	\$ 1,090,000	\$ 130,000	5.75%	\$ 31,338	
11/1/28			5.75%	\$ 27,600	\$ 188,938
5/1/29	\$ 960,000	\$ 135,000	5.75%	\$ 27,600	
11/1/29			5.75%	\$ 23,719	\$ 186,319
5/1/30	\$ 825,000	\$ 145,000	5.75%	\$ 23,719	
11/1/30			5.75%	\$ 19,550	\$ 188,269
5/1/31	\$ 680,000	\$ 155,000	5.75%	\$ 19,550	
11/1/31			5.75%	\$ 15,094	\$ 189,644
5/1/32	\$ 525,000	\$ 165,000	5.75%	\$ 15,094	
11/1/32			5.75%	\$ 10,350	\$ 190,444
5/1/33	\$ 360,000	\$ 175,000	5.75%	\$ 10,350	
11/1/33			5.75%	\$ 5,319	\$ 190,669
5/1/34	\$ 185,000	\$ 185,000	5.75%	\$ 5,319	
11/1/34					\$ 190,319
TOTAL		\$ 1,640,000		\$ 882,050	\$ 2,697,050

Double Branch CDD
Operation and Maintenance Assessment Allocation

Description	Single Family	Multi-Family	Village Center Retail	Village Center Office	Total
Units	2,205	276	8,000	35,000	
Gross Per Unit	\$ 898.75	\$ 645.64	\$ 1.13	\$ 0.52	
Gross Assessment	\$ 1,981,752	\$ 178,197	\$ 9,013	\$ 18,085	\$ 2,187,047
Net Assessment (.94)	\$ 1,858,663	\$ 167,220	\$ 8,512	\$ 17,000	\$ 2,051,395
<u>Allocation By Fund</u>					
General Fund					\$ 177,890
Recreation Fund					\$ 1,873,505
Total					\$ 2,051,395

	FY 2022	FY 2023	\$ Increase	% Increase
Single Family	\$ 718.75	\$ 898.75	\$ 180.00	25%
Multi-Family	\$ 516.33	\$ 645.64	\$ 129.31	25%
Village Center Retail	\$ 0.90	\$ 1.13	\$ 0.23	25%
Village Center Office	\$ 0.41	\$ 0.52	\$ 0.10	25%

Double Branch

Community Development District

Capital Reserve Fund

Description	Adopted Budget FY 2022	Actual YTD 5/31/22	Projected Next 4 Months	Total Projected FY 2022	Approved Budget FY 2023
REVENUES:					
Beginning Fund Balance	\$ 1,385,853	\$ 1,426,393	\$ -	\$ 1,426,393	\$ 1,402,413
Interest Income	\$ 2,000	\$ 2,020	\$ 750	\$ 2,770	\$ 3,000
Transfer In - Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 190,000
Transfer In - General Fund Reserve	\$ 8,250	\$ -	\$ 8,250	\$ 8,250	\$ 5,845
TOTAL REVENUES	\$ 1,396,103	\$ 1,428,413	\$ 9,000	\$ 1,437,413	\$ 1,601,258
EXPENDITURES:					
Landscape Reserve	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -
Capital Projects	\$ 200,000	\$ 9,760	\$ 15,240	\$ 25,000	\$ -
Repairs & Replacements	\$ -	\$ -	\$ -	\$ -	\$ 570,670
TOTAL EXPENDITURES	\$ 210,000	\$ 9,760	\$ 25,240	\$ 35,000	\$ 570,670
EXCESS REVENUES (EXPENDITURES)	\$ 1,186,103	\$ 1,418,653	\$ (16,240)	\$ 1,402,413	\$ 1,030,588

Double Branch CDD
Reserve Study Funding Plan
 (Next 5 Years)

Fiscal Year	Beginning Balance	Add Funding	Add Interest	Less Expenses	Ending Balance (budget)	Planned Balance (Study)	% of Planned	Replacment Cost (Study)
2023	\$1,326,829	\$195,845	\$2,200	(\$570,670)	\$954,204	\$1,683,563	57%	\$2,859,449
2024	\$954,204	\$176,039	\$2,500	(\$75,896)	\$1,056,847	\$1,865,281	57%	\$3,031,016
2025	\$1,056,847	\$181,320	\$3,000	(\$89,307)	\$1,151,860	\$2,031,678	57%	\$3,182,567
2026	\$1,151,860	\$186,760	\$3,500	(\$85,467)	\$1,256,653	\$2,195,262	57%	\$3,309,869

Double Branch Community Development District

Exhibit "A"

Allocation of Operating Reserves

Estimated Funds Available

General Fund - Beginning Fund Balance - 10/1/21	\$ 53,990
Recreation Fund - Beginning Fund Balance - 10/1/21	\$ 670,496
Estimated General Excess Revenues - Fiscal Year 2022	\$ 2,367
Estimated Recreation Excess Revenues- Fiscal Year 2022	\$ 7,820
Total Estimated Operating Funds Available - 9/30/2022	<u>\$ 734,673</u>

Allocation of Funds Available

General Fund Operating Reserve - First Quarter Operating Capital	\$ 44,522
Recreation Fund Operating Reserve - First Quarter Operating Capital	<u>\$ 481,876</u>
Total Reserve	<u>\$ 526,399</u>
Total Working Capital Surplus	<u>\$ 208,274</u>

Capital Reserve- Beginning Fund Balance - 10/1/21	\$ 1,426,393
Projected Capital Excess Revenues - Fiscal Year 2022	<u>\$ (23,980)</u>
Total Estimated Reserve Funds Available - 9/30/22	<u>\$ 1,402,413</u>

Interest Earned	\$ 3,000
Capital Projects Reserve	\$ 190,000
General Fund Reserve	<u>\$ 5,845</u>
Total Funding FY 2023	<u>\$ 198,845</u>

Total Estimate Reserve Fund Balances - 9/30/23	<u>\$ 1,601,258</u>
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EIGHTH ORDER OF BUSINESS

D.

Double Branch Community Development District (CDD)

370 OakLeaf Village Parkway, Orange Park, FL 32065

904-375-9285; manager@oakleafresidents.com

Memorandum

Date: July 2022

To: Board of Supervisors

From: GMS – OakLeaf Operations Manager

Community:

Special Events

- Recent community events: Dive-In Movie at MV
- Upcoming: Dive- In Movie, Back to School party at both pools

Aquatics

- Pools fully open until August, begin limited schedule with start of School year
- High School swim practices and swim meets begin at MV July/August

Amenity Usage

- *Total Facilities Usage – 6988*
- *Average daily usage – 233*

Card counts:

DB Owners	193
DB Renters	118
DB Replacements	25
DB Updated	36

Total cards printed: 759 (both districts)

Rentals

- 9 of 30 days rented in June ,4 of 4 weekends rented
- 7 Clubroom rentals, 7 patio rentals
- 22 tours (approx. 32 hours)/ 43 hours used for scheduling, administrative, etc

Double Branch Community Development District (CDD)

370 OakLeaf Village Parkway, Orange Park, FL 32065

904-375-9285; manager@oakleafresidents.com

Memorandum

Operations: Open Items

- Coordination of Pickleball renovations schedule, discussions of Pickleball

MAINTENANCE

- Repair of new computer check in system adapters at front desk and main offices
- Preventative Maintenance performed on Golf cart (Maintenance cart)
- Replace Batteries on Hammer head cleaners (pool vacuum)
- Removal of fans at rental patio at Pools
- Prep and painting for fan replacements at patio
- Touch up painting on decorative street poles in neighborhood (ongoing)
- Coordination of repairs/re-strapping/painting of older pool furniture
- Install of new gate controls for fences and access points for patio fencing
- Painting of new trim work at columns around Fieldhouse
- Install fencing at pool decks/ rental area
- Trees marked and cut along Plantation Oaks
- Trees marked and cut at Oaks playground
- Coordination of drainage clearing at culverts in Silverleaf
- Repair of damaged irrigation line (fence removal)
- Coordination of main drain replacements – Health Department requirements at 7yrs
- Re-programming completed for HVAC repairs at Fitness Center
- Audit of access cards – ongoing (to include audit of adult family members in household)
- Cut backing for new and replacement signs – ongoing
- Employee information collection for Florida Department of Labor
- Lake inspections, all lakes inspected monthly – reports kept on file in Ops. Manager office.
- Continual Park inspections and cleaning – reports kept on file.
- Light Inspections completed – Worthington Oaks, Hearthstone, Highland Mill, Piedmont, Stonebrier, Waverly, Litchfield, and Timberfield completed 6/5 Nature's Hammock, Fall Creek, The Oaks, Cannon's Point, Pebble Creek, Silver Leaf, Oakbrook, and The Cottages completed 6/21.

Landscaping

- *Monthly report for June submitted and filed at Operations office*

For questions, comments, or clarification, please contact:

- Jay Soriano, Oakleaf Operations Manager 904-342-1441

jsoriano@gmsnf.com



THE HONORABLE ROGER A. SUGGS, CFA, AAS
CLAY COUNTY PROPERTY APPRAISER
State-Certified General Real Estate Appraiser RZ2771

GENERATED BY THE GIS DEPARTMENT 05/29/2013

This graphic representation of ownership does not constitute a
information available for use in the Property Appraisers Office. This
office does not assume responsibility for errors or omissions.

Double Branch CDD 2013 Clay County, Florida



	Boundary
	Parcel Line Work
	930000.00
	930001.00
	930002.00
	930372.01
	930372.02
	930372.03
	930372.04
	930373.00
	930373.01
	930373.02
	930373.03
	930373.04
	930373.05
	930373.06
	930373.11
	930373.21
	930374.01
	930374.10
	930375.01
	930375.10
	930400.01