

Parkside Trails
Community Development District

Agenda

May 28, 2025

AGENDA

Parkside Trails

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

May 21, 2025

Board of Supervisors
Parkside Trails Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Parkside Trails Community Development District will be held **Wednesday, May 28, 2025 at 2:00 p.m., or shortly thereafter as reasonably possible, at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.** Following is the advance agenda for the regular meeting:

Board of Supervisors

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the March 26, 2025 Meeting
4. Consideration of Resolution 2025-02 Approving the Proposed Fiscal Year 2026 Budget and Setting a Public Hearing
5. Appointment of Audit Committee and Chairman
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification of Funding Requests #7 - #9
 - iii. Presentation of Number of Registered Voters - 0
7. Other Business
8. Supervisor's Requests
9. Adjournment

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Audit Services
 - A. Approval of Request for Proposals and Selection Criteria
 - B. Approval of Notice of Request for Proposals for Audit Services
 - C. Public Announcement of Opportunity to Provide Audit Services
4. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

George S. Flint

George S. Flint
District Manager

Cc: Tucker Mackie, District Counsel
John Powell, District Engineer
Steve Sanford, Bond Counsel
Jon Kessler, Underwriter
Scott Schuhle, Trustee

Enclosures

BOARD OF SUPERVISORS MEETING

MINUTES

MINUTES OF MEETING
PARKSIDE TRAILS
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Parkside Trails Community Development District was held Wednesday, March 26, 2025, at 2:00 p.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present and constituting a quorum were:

Aaron Struckmeyer	Chairman
Mary Burns	Vice Chairperson
Bernard Sullivan	Assistant Secretary
Richard Jerman	Assistant Secretary

Also present were:

George Flint	District Manager
Tucker Mackie <i>by phone</i>	District Counsel
Darren Walshaw <i>by phone</i>	District Engineer
Clayton Smith	Field Operations Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 2:00 p.m. and called the roll. Four Board members were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

Approval of Minutes of the January 22, 2025, Meeting

Mr. Flint presented the minutes from the January 22, 2025 Board of Supervisors meeting. He asked for any comments or corrections.

On MOTION by Mr. Jerman, seconded by Mr. Struckmeyer, with all in favor, the Minutes from the January 22, 2025 Board of Supervisors Meeting, were approved, as presented.

FOURTH ORDER OF BUSINESS

Consideration of Lake County Property Appraiser Agreements

A. Uniform Method of Collection

B. Nondisclosure Agreement for Information Exempt from Public Disclosure

Mr. Flint noted that this agreement will allow the District to use the tax bill as the collection method. He added these are standard agreements they give to all government agencies.

On MOTION by Mr. Struckmeyer, seconded by Mr. Jerman, with all in favor, the Lake County Property Appraiser Agreements, were approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Mackie had nothing further to report.

B. Engineer

Mr. Walsaw had nothing further to report.

C. District Manager's Report

i. Balance Sheet and Income Statement

Mr. Flint presented the unaudited financials through February 28, 2025. There is \$6,623 in the operating account. No action is required.

ii. Ratification of Funding Requests #6

Mr. Flint stated this covers the District Management, Counsel and legal advertising. Mr. Struckmeyer noted the advertising was expensive. Mr. Flint stated it is because they have a bigger advertisement and they do not normally use those.

On MOTION by Mr. Jerman seconded by Mr. Struckmeyer, with all in favor, Funding Requests #6, was ratified.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Struckmeyer, seconded by Mr. Jerman, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF PARKSIDE TRAILS COMMUNITY DEVELOPMENT DISTRICT APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2025/2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors (“**Board**”) of Parkside Trails Community Development District (“**District**”) prior to June 15, 2025, a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“**Fiscal Year 2025/2026**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearings thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF PARKSIDE TRAILS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. PROPOSED BUDGETS APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2025/2026, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

SECTION 2. SETTING PUBLIC HEARING. A public hearing on the approved Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE:	August 27, 2025
HOUR:	2:00 PM
LOCATION:	Cooper Memorial Library 2525 Oakley Seaver Drive Clermont, Florida 34741

SECTION 3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS. The District Manager is hereby directed to submit a copy of the Proposed Budget to Lake County and the City of Clermont, Florida at least (sixty) 60 days prior to the hearing set above.

SECTION 4. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least (forty-five) 45 days.

SECTION 5. PUBLICATION OF NOTICE. Notice of the public hearing shall be published in the manner prescribed in Florida law.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 28th day of May, 2025.

ATTEST:

**PARKSIDE TRAILS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2025/2026 Proposed Budget

Exhibit A

Fiscal Year 2025/2026 Proposed Budget

Parkside Trails
Community Development District

Proposed Budget
FY2026



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1-2 General Fund

3-6 General Fund Narrative

Parkside Trails
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY2026
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Revenues

Assessments	\$ -	\$ -	\$ -	\$ -	\$ 207,716
Developer Contributions	\$ 124,678	\$ 38,659	\$ 86,019	\$ 124,678	\$ 139,177

Total Revenues	\$ 124,678	\$ 38,659	\$ 86,019	\$ 124,678	\$ 346,893
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Expenditures

General & Administrative

Supervisor Fees	\$ 12,000	\$ -	\$ 5,000	\$ 5,000	\$ 12,000
FICA Expenses	\$ 918	\$ -	\$ 383	\$ 383	\$ 918
Engineering	\$ 15,000	\$ -	\$ 6,250	\$ 6,250	\$ 15,000
Attorney	\$ 25,000	\$ 2,144	\$ 10,417	\$ 12,560	\$ 25,000
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ 4,500
Management Fees	\$ 40,000	\$ 23,333	\$ 16,667	\$ 40,000	\$ 41,200
Information Technology	\$ 1,800	\$ 1,050	\$ 750	\$ 1,800	\$ 1,854
Website Maintenance	\$ 1,200	\$ 2,450	\$ 500	\$ 2,950	\$ 1,236
Telephone	\$ 300	\$ -	\$ 125	\$ 125	\$ 300
Postage & Delivery	\$ 1,000	\$ 66	\$ 417	\$ 483	\$ 1,000
Insurance	\$ 5,000	\$ 5,000	\$ 2,083	\$ 7,083	\$ 6,975
Copies	\$ 1,000	\$ 32	\$ 417	\$ 449	\$ 1,000
Legal Advertising	\$ 15,000	\$ 2,697	\$ 6,250	\$ 8,947	\$ 15,000
Contingencies	\$ 5,000	\$ 787	\$ 2,083	\$ 2,870	\$ 5,000
Office Supplies	\$ 625	\$ 0	\$ 260	\$ 261	\$ 625
Travel Per Diem	\$ 660	\$ -	\$ 275	\$ 275	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175

Total Administrative	\$ 124,678	\$ 37,734	\$ 51,876	\$ 89,610	\$ 146,893
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Parkside Trails

Community Development District

Proposed Budget General Fund

Description	Adopted Budget FY2025	Actuals Thru 4/30/25	Projected Next 5 Months	Projected Thru 9/30/25	Proposed Budget FY2026
<i><u>Operations & Maintenance</u></i>					
Field Expenditures					
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Field Management	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Landscape Enhancements	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Lake Maintenance - Discing	\$ -	\$ -	\$ -	\$ -	\$ 6,500
Electric	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ 7,500
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Total Expenditures	\$ 124,678	\$ 37,734	\$ 51,876	\$ 89,610	\$ 346,893
Excess Revenues/(Expenditures)	\$ -	\$ 925	\$ 34,143	\$ 35,068	\$ -

Net Assessments	\$ 207,716
Collection Cost (6%)	\$ 13,258
Gross Assessments	\$ 220,975

Product	Units	ERU/ Unit	ERU's	Net Assessment	Net Per Unit	Gross Per Unit
Phase 1						
Townhome 20'	88	0.4	35.20	\$ 38,121	\$433.19	\$460.84
Single-Family 34'	50	0.68	34.00	\$ 36,821	\$736.43	\$783.43
Single-Family 50'	65	1	65.00	\$ 70,394	\$1,082.98	\$1,152.11
Single-Family 60'	48	1.2	57.60	\$ 62,380	\$1,299.58	\$1,382.53
Total Phase 1	251		191.80	\$ 207,716		

Parkside Trails

Community Development District

General Fund Narrative

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all of the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Developer Contributions

The District will enter into a funding agreement with the Developer to fund the General Fund expenditures for the Fiscal Year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

FICA Expenditures

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

Engineering

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel will be providing general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its anticipated bond series.

Parkside Trails

Community Development District

General Fund Narrative

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the anticipated bond series.

Trustee Fees

The District will incur trustee related costs with the issuance of its' anticipated bond series.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs with Governmental Management Services – Central Florida, LLC 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.

Website Maintenance

Represents the costs with Governmental Management Services – Central Florida, LLC 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.

Telephone

Telephone and fax machine.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

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

Legal Advertising

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

Contingencies

Bank charges and any other miscellaneous expenses incurred during the year.

Parkside Trails

Community Development District

General Fund Narrative

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Travel Per Diem

The Board of Supervisors can be reimbursed for travel expenditures related to the conducting of District business.

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Expenditures

Property Insurance

Represents the estimated cost of insuring the District's property.

Field Management

The District will contract to provide onsite field management of contracts for the District Services such as landscape and lake maintenance. Services to include weekly onsite inspections, meetings with contractors and monitoring of utility accounts.

Landscape Maintenance

The District will contract with a landscaping company to maintain the landscaping within the common areas of the District after installation of landscape material has been completed. The services include mowing, edging, trimming, weed and disease control, fertilization, pest control, pruning, weeding, mulching, irrigation inspections and litter removal.

Landscape Enhancement

Represents estimated costs for landscape enhancements.

Lake Maintenance-Discing

The District will contract to maintain the lakes throughout the community that provide stormwater management.

Electric

Represents the estimated cost for electric utilities of the common areas within the District.

Streetlights

Represents the estimated cost for streetlights within the District.

Irrigation Repairs

To record expenses for repairs to the irrigation system.

Parkside Trails
Community Development District
General Fund Narrative

Pressure Washing

District owned right of way gutter, curbs and sidewalks will be scheduled for pressure washing as needed.

General Repairs & Maintenance

Represents estimated cost for repairs and maintenance of various facilities throughout the District.

Contingency

Expenditures that the District incurs that do not apply to already budgeted operating and maintenance items.

SECTION VI

SECTION C

SECTION 1

Parkside Trails
Community Development District

Unaudited Financial Reporting
April 30, 2025



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1	<hr/>	Balance Sheet
2	<hr/>	General Fund
3	<hr/>	Captial Projects Fund
4	<hr/>	Month to Month

Parkside Trails
Community Development District
Combined Balance Sheet
April 30, 2025

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Account	\$ 12,265	\$ -	\$ 12,265
Total Assets	\$ 12,265	\$ -	\$ 12,265
Liabilities:			
Accounts Payable	\$ 4,370	\$ -	\$ 4,370
Total Liabilites	\$ 4,370	\$ -	\$ 4,370
Fund Balance:			
Unassigned	\$ 7,895	\$ -	\$ 7,895
Total Fund Balances	\$ 7,895	\$ -	\$ 7,895
Total Liabilities & Fund Balance	\$ 12,265	\$ -	\$ 12,265

Parkside Trails
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2025

	Adopted Budget	Prorated Budget Thru 04/30/25	Actual Thru 04/30/25	Variance
Revenues:				
Developer Contributions	\$ 124,678	\$ 38,659	\$ 38,659	\$ -
Total Revenues	\$ 124,678	\$ 38,659	\$ 38,659	\$ -
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees	\$ 12,000	\$ 7,000	\$ -	\$ 7,000
FICA Expenditures	\$ 918	\$ 536	\$ -	\$ 536
Engineering	\$ 15,000	\$ 8,750	\$ -	\$ 8,750
Attorney	\$ 25,000	\$ 14,583	\$ 2,144	\$ 12,440
Management Fees	\$ 40,000	\$ 23,333	\$ 23,333	\$ 0
Information Technology	\$ 1,800	\$ 1,050	\$ 1,050	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 2,450	\$ (1,250)
Telephone	\$ 300	\$ 175	\$ -	\$ 175
Postage & Delivery	\$ 1,000	\$ 583	\$ 66	\$ 517
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 583	\$ 32	\$ 551
Legal Advertising	\$ 15,000	\$ 8,750	\$ 2,697	\$ 6,053
Contingencies	\$ 5,000	\$ 2,917	\$ 787	\$ 2,130
Office Supplies	\$ 625	\$ 365	\$ 0	\$ 364
Travel Per Diem	\$ 660	\$ 385	\$ -	\$ 385
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 124,678	\$ 75,385	\$ 37,734	\$ 37,651
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 925	
Fund Balance - Beginning	\$ -		\$ 6,969	
Fund Balance - Ending	\$ -		\$ 7,895	

Parkside Trails
Community Development District
Capital Projects Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending April 30, 2025

	Adopted Budget	Prorated Budget Thru 04/30/25	Actual Thru 04/30/25	Variance
Revenues:				
Developer Contribution	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 1,748	\$ (1,748)
Total Expenditures	\$ -	\$ -	\$ 1,748	\$ (1,748)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (1,748)	
Other Financing Sources/(Uses):				
Developer Advances	\$ -	\$ -	\$ 1,748	\$ 1,748
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 1,748	\$ 1,748
Net Change in Fund Balance	\$ -		\$ -	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ -	

Parkside Trails
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 8,827	\$ -	\$ 3,584	\$ 11,789	\$ -	\$ 10,089	\$ 4,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,659
Total Revenues	\$ 8,827	\$ -	\$ 3,584	\$ 11,789	\$ -	\$ 10,089	\$ 4,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,659
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ -	\$ 83	\$ -	\$ 1,358	\$ 704	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,144
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,333
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,050
Website Maintenance	\$ 100	\$ 1,850	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,450
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 52	\$ 0	\$ 1	\$ 12	\$ -	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66
Printing & Binding	\$ 17	\$ -	\$ -	\$ 0	\$ -	\$ 8	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Legal Advertising	\$ -	\$ -	\$ 1,348	\$ 1,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,697
Contingencies	\$ 105	\$ 130	\$ 115	\$ 246	\$ 38	\$ 113	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 787
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total Expenditures	\$ 8,932	\$ 5,546	\$ 5,048	\$ 6,548	\$ 4,325	\$ 3,705	\$ 3,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,734
Excess Revenues (Expenditures)	\$ (105)	\$ (5,546)	\$ (1,464)	\$ 5,241	\$ (4,325)	\$ 6,385	\$ 740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 925

SECTION 2

Parkside Trails

Community Development District

Funding Request #7

March 19, 2025

Bill to:

Parkside Trails

Payee		General Fund FY2025
1	Governmental Management Services - Central Florida Invoice # 11- Management Fees - March 2025	\$3,591.55
2	Lake Sumter State College Invoice# A0220986/CRNT - Monthly District Board Meeting - January 2025	\$ 208.34
		\$ 3,799.89

Please make check payable to:

Parkside Trails
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763 2

Invoice**Invoice #:** 11**Invoice Date:** 3/1/25**Due Date:** 3/1/25**Case:****P.O. Number:****Bill To:**

Parkside Trails CDD
219 E Livingston St.
Orlando, FL 32801

Description	310.513	Hours/Qty	Rate	Amount
Management Fees - March 2025	340		3,333.33	3,333.33
Website Administration - March 2025	352		100.00	100.00
Information Technology - March 2025	331		150.00	150.00
Office Supplies	510		0.03	0.03
Postage	420		0.69	0.69
Copies	425		7.50	7.50
<div data-bbox="430 1045 766 1281"><p>RECEIVED</p><p>MAR 10 2025</p><p>By _____</p></div>				
Total				\$3,591.55
Payments/Credits				\$0.00
Balance Due				\$3,591.55



Lake Sumter
State College

Parkside Trails Community Development District

Attn: Brittney Brooks

Email: Bbrookes@gmscfl.com and svanderbilt@gmscfl.com

Invoice Date: January 31, 2025

Invoice #: A0220986/CRNT

ID#: X00149278

Purpose: Monthly District Board Meetings

Due Date: Upon Receipt

Invoice Amt: \$ 208.34

Contract: To use the Cooper Memorial Library Meeting Space

Dates of Usage: January 22, 2025

RECEIVED

MAR 18 2025

GMS-CF, LLC

If you have any questions regarding this invoice, please contact Michelle Heister via email - heistern@lssc.edutsc.

Please remit payment in full by due date to:

Lake-Sumter State College

Attn: Financial Services

9501 US Hwy 441

Leesburg, FL 34788

LEESBURG ♦ SUMTER ♦ SOUTH LAKE

9501 U.S. HIGHWAY 441 ♦ LEESBURG, FL ♦ 34788-8751 ♦ 352.787.3747

Parkside Trails

Community Development District

Funding Request #8

April 18, 2025

Bill to:

Parkside Trails

	Payee	General Fund
		FY2025
1	Governmental Management Services - Central Florida Invoice # 12- Management Fees - April 2025	\$3,591.55
2	Kutak Rock LLP Invoice # 3551453 - General Counsel - February 2025	\$ 703.62
3	Lake Sumter State College Invoice# A0225404/CRNT - Monthly District Board Meeting - March 2025	\$ 75.00
		\$ 4,370.17

Please make check payable to:

Parkside Trails
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763 2

Invoice**Invoice #:** 12**Invoice Date:** 4/1/25**Due Date:** 4/1/25**Case:****P.O. Number:****Bill To:**

Parkside Trails CDD
219 E Livingston St.
Orlando, FL 32801

Description	310.513	Hours/Qty	Rate	Amount
Management Fees - April 2025	340		3,333.33	3,333.33
Website Administration - April 2025	352		100.00	100.00
Information Technology - April 2025	351		150.00	150.00
Office Supplies	310		0.03	0.03
Postage	420		0.69	0.69
Copies	425		7.50	7.50
<div data-bbox="574 1157 889 1369"><div>RECEIVED</div><div>APR 11 2025</div><div>By _____</div></div>				

Total	\$3,591.55
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Payments/Credits	\$0.00
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Balance Due	\$3,591.55
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KUTAK ROCK LLP**TALLAHASSEE, FLORIDA 7**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 8, 2025



Parkside Trails CDD
c/o Governmental Management Services - Central Florida
219 East Livingston Street
Orlando, FL 32801

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3551453

Client Matter No. 53123-1

Notification Email: eftgroup@kutakrock.com

Invoice No. 3551453

53123-1

310.513.315

Re: General Counsel

For Professional Legal Services Rendered

02/05/25	R. Dugan	0.10	29.00	Correspondence regarding district records
02/09/25	J. Johnson	0.50	192.50	Monitor legislative process relating to matters impacting special districts
02/19/25	R. Dugan	0.20	58.00	Review draft Board meeting agenda; correspondence regarding same
02/20/25	R. Dugan	0.50	145.00	Review CDD informational brochure in response to interested home buyer inquiries; correspondence regarding same; corresponding regarding notice of establishment
02/20/25	T. Mackie	0.30	106.50	Review correspondence regarding resident request for information and conference regarding same
TOTAL HOURS		1.60		

KUTAK ROCK LLP

Parkside Trails CDD

April 8, 2025

Client Matter No. 53123-1

Invoice No. 3551453

Page 2

TOTAL FOR SERVICES RENDERED

\$531.00

DISBURSEMENTS

Filing and Court Fees

170.85

Freight and Postage

1.77

TOTAL DISBURSEMENTS

172.62

TOTAL CURRENT AMOUNT DUE

\$703.62



Lake Sumter
State College 5

Parkside Trails Community Development District

310.513.490

Attn: Brittney Brooks

Email: Bbrookes@gmscfl.com and svanderbilt@gmscfl.com

Invoice Date: April 9, 2025

Invoice #: A0225404/CRNT

ID#: X00149278

Purpose: Monthly District Board Meetings

Due Date: Upon Receipt

Invoice Amt: \$ 75.00

Contract: To use the Cooper Memorial Library Meeting Space

Dates of Usage: March 26, 2025

If you have any questions regarding this invoice, please contact Michelle Heister via email - heisterm@lssc.edutsc.

Please remit payment in full by due date to:

Lake-Sumter State College

Attn: Financial Services

9501 US Hwy 441

Leesburg, FL 34788

LEESBURG ♦ SUMTER ♦ SOUTH LAKE

9501 U.S. HIGHWAY 441 ♦ LEESBURG, FL ♦ 34788-8751 ♦ 352.787.3747

the 1990s, the number of people in the world who are undernourished has increased from 600 million to 800 million (FAO 1996).

There is a growing awareness of the need to improve the nutritional status of the world's population. The World Bank (1992) has estimated that the cost of malnutrition to the world economy is \$100 billion per year. The United Nations (1992) has estimated that the cost of malnutrition to the world economy is \$100 billion per year. The World Bank (1992) has estimated that the cost of malnutrition to the world economy is \$100 billion per year. The United Nations (1992) has estimated that the cost of malnutrition to the world economy is \$100 billion per year.

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Parkside Trails

Community Development District

Funding Request #9

May 14, 2025

Bill to:

Parkside Trails

Payee		General Fund FY2025
1	Governmental Management Services - Central Florida Invoice # 14- Management Fees - May 2025	\$ 3,625.77
2	Kutak Rock LLP Invoice # 3563653 - General Counsel - March 2025	\$ 797.00
		\$ 4,422.77

Please make check payable to:

Parkside Trails
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 14
Invoice Date: 5/1/25
Due Date: 5/1/25

Case:
P.O. Number:

Bill To:

Parkside Trails CDD
219 E Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - May 2025		3,333.33	3,333.33
Website Administration - May 2025		100.00	100.00
Information Technology - May 2025		150.00	150.00
Office Supplies		0.09	0.09
Postage		42.35	42.35
<div data-bbox="451 1192 773 1411"><div>RECEIVED</div><div>MAY 13 2025</div><div>By _____</div></div>			
Total			\$3,625.77
Payments/Credits			\$0.00
Balance Due			\$3,625.77

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654 7

Federal ID 47-0597598

May 5, 2025

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3563653

Client Matter No. 53123-1

Notification Email: eftgroup@kutakrock.com

Parkside Trails CDD

c/o Governmental Management Services - Central Florida

219 East Livingston Street

Orlando, FL 32801

Invoice No. 3563653

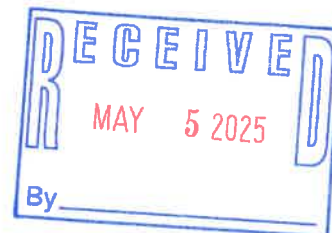
53123-1

310.513.315

Re: General Counsel

For Professional Legal Services Rendered

03/04/25	R. Dugan	0.20	58.00	Correspondence regarding property appraiser inquiry
03/04/25	T. Mackie	0.30	106.50	Review correspondence from property appraiser and conference regarding same
03/09/25	G. Lovett	0.50	132.50	Monitor legislative process relating to matters impacting special districts
03/20/25	R. Dugan	0.20	58.00	Review draft agenda; correspondence regarding same
03/25/25	R. Dugan	0.30	87.00	Review agenda package and prepare for Board meeting
03/26/25	T. Mackie	1.00	355.00	Prepare for and attend Board meeting by phone; follow-up from meeting
TOTAL HOURS		2.50		

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION AND/OR WORK PRODUCT

H

KUTAK ROCK LLP

Parkside Trails CDD

May 5, 2025

Client Matter No. 53123-1

Invoice No. 3563653

Page 2

TOTAL FOR SERVICES RENDERED

\$797.00

TOTAL CURRENT AMOUNT DUE

\$797.00

SECTION 3



1898 E. Burleigh Blvd. • P.O. Box 457 • Tavares, FL 32778 P 352-343-9734 F 352-343-3605 E Hays@lakevotes.gov

April 24, 2025

Stacie Vanderbilt, Recording Secretary
219 E. Livingston St.
Orlando FL 32801

Re: District Counts

The number of registered voters within the Parkside Trails Community Development District as of April 15, 2025 is 0.

If we may be of further assistance, please contact this office.

Sincerely,

D. Alan Hays
Lake County Supervisor of Elections

RECEIVED

APR 28 2025

GMS-CF, LLC

OUR COMMITMENT

✓ Voter Confidence ✓ Excellent Service ✓ Accurate & Efficient Elections ✓ Responsible Financial Stewardship

AUDIT COMMITTEE MEETING

SECTION III

SECTION A

**PARKSIDE TRAILS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

Annual Audit Services for Fiscal Year 2025
Lake County, Florida

INSTRUCTIONS TO PROPOSE

SECTION 1. DUE DATE. Sealed proposals must be received no later than **Friday, August 15, 2025 at 2:00 P.M.**, at the offices of District Manager, located 219 E. Livingston Street, Orlando, FL 32801. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relive it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) copy and one (1) **electronic** copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services- Parkside Trails Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Years 2025, 2026, 2027, 2028 and 2029. The District intends to enter into five (5) separate one-year agreements.
- E. Provide a proposed schedule for performance of the audit.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

(100 Points)

SECTION B

**PARKSIDE TRAILS
COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Parkside Trails Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the Fiscal Year ending September 30, 2025, with an option for **four** additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Lake County and has a general administrative operating fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) copy and one (1) electronic copy of their proposal to GMS - CF, LLC, District Manager, 219 East Livingston Street, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "**Auditing Services - Parkside Trails Community Development District.**" Proposals must be received by **Friday, August 15, 2025, 2:00 P.M.**, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

George S. Flint
Governmental Management Services - Central Florida, LLC
District Manager