

*Parkside Trails
Community Development District*

Meeting Agenda

October 22, 2025

AGENDA

Parkside Trails

Community Development District

219 E. Livingston Street, Orlando, Florida 32801

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

October 15, 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, October 22, 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:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the August 27, 2025 Board of Supervisors Meeting and Acceptance of Minutes of the August 27, 2025 Audit Committee Meeting
4. Consideration of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2025
5. Ratification of Acquisition of Phase 1 Storm and Roadway and Reclaimed Improvements
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Balance Sheet and Income Statement
 - ii. Ratification of Funding Request #13
 - D. Field Manager's Report
7. Other Business
8. Supervisor's Requests
9. 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

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 on Wednesday, August 27, 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
Dan Edwards	Assistant Secretary

Also present were:

George Flint	District Manager
Ryan Dugan <i>by phone</i>	District Counsel
John Prowell <i>by phone</i>	District Engineer
Ashley Hilyard	Field Manager

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 2:00 p.m. and took roll call. Five 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 May 28, 2025 Meeting

Mr. Flint presented the minutes from the May 28, 2025, Board of Supervisors meeting and asked for any comments or corrections. The Board had no changes to the minutes.

On MOTION by Mr. Jerman, seconded by Mr. Struckmeyer, with all in favor, the Minutes from the May 28, 2025 Meeting, were approved, as presented.
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FOURTH ORDER OF BUSINESS**Public Hearing**

Mr. Flint asked for a motion to open the public hearing.

On MOTION by Mr. Struckmeyer, seconded by Ms. Burns, with all in favor, the Public Hearing, was opened.

A. Consideration of Resolution 2025-03 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations

Mr. Flint stated the Board previously approved a proposed budget and today is the date of the public hearing for its final consideration. Resolution 2025-03 approves the FY26 budget and attached to the resolution is exhibit A the budget. The funding is a combination of assessments and developer contributions. The O&M costs, this will be the first year that assessments are in place. These costs have not changed since the Board last saw them back in the Spring. There are 251 units reflected. He noted there are no members of the public present to provide comment.

On MOTION by Mr. Struckmeyer, seconded by Ms. Burns, with all in favor, Resolution 2025-03 Adopting the Fiscal Year 2026 Budget and Relating to the Annual Appropriations, was approved.

B. Consideration of Resolution 2025-04 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Flint stated attached to Resolution 2025-04 is the budget that was just approved as well as the assessment roll for the properties that are being assessed pursuant to the budget. There are no members of the public present to provide comment or testimony.

On MOTION by Mr. Jerman, seconded by Mr. Struckmeyer, with all in favor, Resolution 2025-04 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Flint asked for a motion to close the public hearing.

On MOTION by Mr. Sullivan, seconded by Mr. Edwards, with all in favor, Closing the Public Hearing, was approved.

FIFTH ORDER OF BUSINESS**Consideration of Fiscal Year 2026 Deficit Funding Agreement**

Mr. Flint stated because a portion of the budget that was just approved contemplates developer contributions, this is an agreement between the District and the developer to fund any shortfall necessary.

On MOTION by Mr. Sullivan, seconded by Mr. Struckmeyer, with all in favor, the Fiscal Year 2026 Deficit Funding Agreement, was approved.

SIXTH ORDER OF BUSINESS

Financing Matters

A. Consideration of FMSBonds, Inc. Underwriting Agreement and G-17 Disclosure for the Series 2025 Bond Issuance

Mr. Flint stated they are the District's Underwriter. Each time a District goes out to issue bonds the District enters into an Underwriter's agreement and acknowledgement of the disclosures that are required to make under rule G-17.

On MOTION by Mr. Sullivan, seconded by Mr. Edwards, with all in favor, the FMS Bonds, Inc. Underwriting and G-17 Disclosure for the Series 2025 Bond Issuance, was approved.

B. Consideration of Supplemental Engineer's Report

Mr. Flint stated this report describes the improvements that are contemplated in the Series 2025 bonds. This is dated today. The report was circulated earlier in the week. It describes the 2025 project area which is Phase 1 & 3. Those are the phases that are going to be subject the assessments for the Series 2025 bonds. Mr. Prowell stated this report supplements the master report and describes the improvements for Phases 1 & 3. He presents the list of permits and status of each phase as well as probable construction cost for each one. There will be a change to the title of the Supplemental Engineer's Report on the coversheet. He asked to approve this with that change coming in substantial form and offered to take questions.

On MOTION by Mr. Sullivan, seconded by Mr. Struckmeyer, with all in favor, the Supplemental Engineer's Report, was approved in substantial form.

C. Consideration of Draft Preliminary First Supplemental Assessment Methodology

Mr. Flint stated he went through initially and developed a master assessment methodology for the entire District and imposed a master lean. This is a supplemental assessment methodology just for the 2025 project area which is Phase 1 & 3. The preliminary first supplemental is intended

to be included in the offering document when the bonds are priced. Once the actual pricing occurs, this report will be updated for the actual terms. This report has been reviewed by Counsel, Bond Counsel and other members of the financing team. He reviewed the tables starting on page 106 of the agenda package.

On MOTION by Mr. Sullivan, seconded by Mr. Struckmeyer, with all in favor, the Draft Preliminary First Supplemental Assessment Methodology, was approved.

D. Consideration of Resolution 2025-05 Bond Delegation Resolution and Exhibits

- i. Exhibit A: Form of Bond Purchase Contract**
- ii. Exhibit B: Draft Copy of Preliminary Limited Offering Memorandum**
- iii. Exhibit C: Form of Continuing Disclosure Agreement**
- iv. Exhibit D: Form of First Supplemental Trust Indenture**

Mr. Dugan stated the Delegation Resolution delegates authority to the Districts financing team to go ahead and market and sale the bonds as long as it falls within certain parameters laid out in the resolution. These are standard parameters. The par debt cannot exceed \$9M. The resolution has exhibits. Exhibit A is the Bond Purchase Contract between the District and the underwriter related to the marketing and sale of the bonds. Exhibit B is the Limited Offering Memorandum that is used to market the bonds by the underwriter. Exhibit C is the Continuing Disclosure Agreement which sets out the responsibilities for the District, dissemination agent and obligated persons such as the landowner and developer. Providing quarterly and annual updates for information as set out in the Limited Offering Memorandum. The last exhibit is the Form of First Supplemental Trust Indenture which relates to this particular bond issuance. The resolution approves in substantial form these documents and delegates authority for staff and Chair to finalize and approve them when the time is necessary.

On MOTION by Mr. Struckmeyer, seconded by Mr. Sullivan, with all in favor, Resolution 2025-05 Bond Delegation Resolution and Exhibits, were approved.

SEVENTH ORDER OF BUSINESS

District Goals & Objectives

A. Adoption of Fiscal Year 2026 Goals and Objectives

Mr. Flint stated the legislature implemented a requirement that special Districts adopt goals and objectives annually. The goals & objectives for FY2026 will mirror the goals & objectives from FY2025 with one difference being an area added dealing with infrastructure.

On MOTION by Mr. Struckmeyer, seconded by Mr. Sullivan, with all in favor, the Adoption of Fiscal Year 2026 Goals and Objectives, was approved.

B. Presentation of Fiscal Year 2025 Goals and Objectives and Authorization to Chairman to Execute

Mr. Flint stated the District is required to report on the current year goals & objectives at the end of the fiscal year. He asked for the Board to authorize the Chair to execute that report so it can be posted on the website.

On MOTION by Mr. Edwards, seconded by Mr. Jerman, with all in favor, Accepting the Fiscal Year 2025 Goals and Objectives and Authorization to Chairman to Execute, was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Uniform Collection Agreement with Lake County Tax Collector

Mr. Flint stated in order to use the tax bill as a collection method, statutes require the District to enter into agreements with the County. The fees that are charged are specified in the statute so there is no ability to negotiate this.

On MOTION by Mr. Jerman, seconded by Mr. Edwards, with all in favor, the Uniform Collection Agreement with Lake County Tax Collector, was approved.

NINTH ORDER OF BUSINESS

Acceptance of Audit Committee Recommendation and Selection of #1 Ranked Firm to Provide Auditing Services for the Fiscal Year 2025

Mr. Flint stated the Board met prior to this meeting as the Audit Committee. They reviewed and ranked two audit proposals. Grau & Associates was ranked #1.

On MOTION by Mr. Struckmeyer, seconded by Mr. Edwards, with all in favor, Accepting the Audit Committee Recommendation and Selection of #1 Ranked Firm to Provide Auditing Services for Fiscal Year 2025, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Dugan had nothing to report. He offered to answer any questions.

B. Engineer

Mr. Prowell noted they got through the Phase 1 conveyance for the drainage and roadways.

C. District Manager's Report**i. Balance Sheet and Income Statement**

Mr. Flint presented the unaudited financials through the end of July. No action is required.

ii. Ratification of Funding Requests #10 – #12

Mr. Flint stated funding requests #10, #11 and #12 were submitted to the developer under the Developer Funding Agreement. He offered to answer any questions.

On MOTION by Mr. Struckmeyer, seconded by Mr. Sullivan, with all in favor, Funding Requests #10-#12, were ratified.

iii. Ratification of Construction Funding Requests #1 – #7

Mr. Flint stated funding requests #1-#7 will be reimbursed to the developer once the bonds are issued.

On MOTION by Mr. Struckmeyer, seconded by Mr. Sullivan, with all in favor, Construction Funding Requests #1-#7, were ratified.

iv. Approval of Fiscal Year 2026 Meeting Schedule

Mr. Flint stated the annual meeting schedule is included which is consistent with what you currently follow, the fourth Wednesday of the month at 2:00 PM. There are issues in November and December due to holidays so they will likely not meet on those dates.

On MOTION by Mr. Jerman seconded by Mr. Struckmeyer, with all in favor, the Fiscal Year 2026 Meeting Schedule, was approved.

D. Field Manager's Report**i. Phase 1 Conveyance Report**

Ms. Hilyard reviewed Phase 1 Conveyance Report on page 401 of the agenda package.

ii. Landscape Maintenance Fee Summaries**1. Cherrylake, Inc.**

Ms. Hilyard presented the Cherrylake, Inc. landscape proposal which includes discing in their pricing for essential services. The total is \$147,048 annually.

2. Yellow Bird Outdoor

Ms. Hilyard presented the Yellow Bird Outdoor for landscape proposal, essential services annually \$95,748.

On MOTION by Ms. Burns seconded by Mr. Struckmeyer, with all in favor, Yellow Bird Outdoor Proposal for Landscape Maintenance, was approved.

3. Yellowstone Landscape-Southeast, Inc.

Ms. Hilyard presented the Yellowstone proposal for essential services annually \$90,912.

ELEVENTH ORDER OF BUSINESS

Other Business

Mr. Flint reviewed the Tooles proposal for discing.

On MOTION by Mr. Edwards, seconded by Mr. Jerman, with all in favor, the Tooles Proposal for Discing, was approved.

TWELFTH ORDER OF BUSINESS

Supervisor's Requests

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

The first of these is the fact that the system is not a simple one. It is a complex system, and as such, it is not possible to understand it by looking at its parts in isolation. The system is a whole, and its behavior is determined by the interactions between its parts. This is a fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

The second of these is the fact that the system is dynamic. It is not a static system, and its behavior changes over time. This is another fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

The third of these is the fact that the system is open. It is not a closed system, and it interacts with its environment. This is another fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

The fourth of these is the fact that the system is self-organizing. It is not a system that is controlled from the outside, and it is not a system that is designed from the top down. It is a system that organizes itself, and its behavior emerges from the interactions between its parts. This is another fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

The fifth of these is the fact that the system is resilient. It is not a system that is fragile, and it is not a system that is easily disrupted. It is a system that is able to withstand change, and it is able to adapt to new circumstances. This is another fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

The sixth of these is the fact that the system is sustainable. It is not a system that is unsustainable, and it is not a system that is doomed to fail. It is a system that is able to continue to exist, and it is able to thrive. This is another fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

The seventh of these is the fact that the system is equitable. It is not a system that is unfair, and it is not a system that is biased. It is a system that is fair, and it is one that is able to provide for the needs of all its members. This is another fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

The eighth of these is the fact that the system is just. It is not a system that is unjust, and it is not a system that is oppressive. It is a system that is just, and it is one that is able to provide for the needs of all its members. This is another fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

The ninth of these is the fact that the system is peaceful. It is not a system that is violent, and it is not a system that is warlike. It is a system that is peaceful, and it is one that is able to provide for the needs of all its members. This is another fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

The tenth of these is the fact that the system is harmonious. It is not a system that is disharmonious, and it is not a system that is in conflict. It is a system that is harmonious, and it is one that is able to provide for the needs of all its members. This is another fundamental principle of systems thinking, and it is one that is often overlooked in traditional approaches to problem-solving.

MINUTES OF MEETING
PARKSIDE TRAILS
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Parkside Trails Community Development District was held on Wednesday, August 27, 2025, at 2:00 p.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present were:

Aaron Struckmeyer
Mary Burns
Bernard Sullivan
Richard Jerman
Dan Edwards
George Flint
Ryan Dugan *by phone*
John Prowell *by phone*
Ashley Hilyard

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 2:00 p.m. and took roll call.

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 May 28, 2025 Meeting

Mr. Flint presented the minutes from the May 28, 2025 Audit Committee meeting and asked for any comments or corrections. The Board had no changes to the minutes.

On MOTION by Mr. Struckmeyer, seconded by Mr. Sullivan, with all in favor, the Minutes from the May 28, 2025 Audit Committee Meeting, were approved, as presented.

FOURTH ORDER OF BUSINESS

Review and Proposals and Tally of Audit Committee Members Rankings

- A. Grau & Associates
- B. Richie Tandoc, P.A.

Mr. Flint stated the District advertised for independent auditing services and sent it out to five firms that provide these services. As a result, two responses were received, one from Grau & Associates and one from Richie Tandoc, P.A. On pricing, Grau started out with year one at \$2,800 and year five at \$3,200. Richie Tandoc started year one at \$4,000 and year five ended at \$4,200. The Board gave Grau a total of 100 points and Richie Tandoc had 15 points on ability, 15 on experience, 20 on understanding of scope, 20 on ability to provide service and 15 on price for a total of 85. Grau is the #1 ranked firm and Richie Tandoc #2.

On MOTION by Mr. Struckmeyer, seconded by Ms. Burns, with all in favor, the Review of Proposals and Tally of Audit Committee Member Rankings – Grau Ranked #1, was approved.
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FIFTH ORDER OF BUSINESS**Adjournment**

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

SECTION IV



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 8, 2025

Board of Supervisors
Parkside Trails Community Development District
219 East Livingston Street
Orlando, Florida 32801

We are pleased to confirm our understanding of the services we are to provide Parkside Trails Community Development District, City of Clermont, Florida ("the District") for the fiscal year ended September 30, 2025, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Parkside Trails Community Development District as of and for the fiscal year ended September 30, 2025, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSFCFL.COM, PH: (407) 841-5524.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$2,800 for the September 30, 2025 audit. The fees for the fiscal years 2026, 2027, 2028 and 2029 will not exceed \$2,900, \$3,000, \$3,100 and \$3,200, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Parkside Trails Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Parkside Trails Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION V

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that **Pulte Home Company, LLC**, a Michigan limited liability company, whose address for purposes hereof is 4901 Vineland Road, Suite 500, Orlando, Florida 32811 (“**Seller**”), and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, to it paid by the **Parkside Trails Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**”) whose address is 219 East Livingston Street, Orlando, Florida 32801, the receipt whereof is hereby acknowledged, has granted, bargained, sold, transferred and delivered, and by these presents does grant, bargain, sell, transfer, and deliver unto the District, its successors and assigns, the following described property, assets and rights, to-wit:

See attached **Exhibit A**.

TO HAVE AND TO HOLD all of the foregoing unto the District, its successors and assigns, for its own use forever, free and clear and discharged of and from any and all obligations, claims or liens.

AND the Seller does hereby covenant to and with the District, its successors and assigns, that they are the lawful owners of the above-described personal property and assets; that said personal property and assets are free from all liens and encumbrances; that Seller has good right to sell said personal property and assets; that all contractors, subcontractors and material men furnishing labor or materials relative to the construction of the personal property and assets have been paid in full; and that Seller will warrant and defend the sale of its said personal property and assets hereby made, unto the District, its successors and assigns, against the lawful claims and demands of all persons whosoever.

[signature contained on following page]

IN WITNESS WHEREOF, the Seller has caused this instrument to be executed in its name
this 11 day of AUGUST, 2025.

Signed, sealed and delivered
in the presence of:

PULTE HOME COMPANY, LLC,
a Michigan limited liability company

Witnessed:

Print Name: BERNARD SULLIVAN

Print Name: _____

4901 VINELAND RD ORLANDO, FL 32811

Print Title: _____

Print Name: _____

4901 VINELAND ORLANDO FL 32811

STATE OF Florida
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of ☒ physical presence
or ☐ online notarization, this 11 day of August, 2025, by
AARON STRICKMEYER, as DIRECTOR of **Pulte Home Company, LLC**, a Michigan
limited liability company, and who has personally appeared before me and is personally known to
me.

(NOTARY SEAL)



Notary Public Signature

Shani Charles

(Name typed, printed or stamped)

Notary Public, State of Florida

Commission No. HH523323

My Commission Expires: 8/17/2028

EXHIBIT A

LIST OF IMPROVEMENTS

The following constitute the Improvements as constructed in and for the Parkside Trails Community Development District capital improvement plan as described in the District's *Engineer's Report* dated September 19, 2024, as updated on January 10, 2025, in and for the development of Parkside Trails, all located on portions of the real property as shown on the plat known as Parkside Trails – Phase 1, recorded in Plat Book 84, Pages 79-92 of the Official Records of Lake County, Florida:

All drainage and surface water management systems including but not limited to, surface water control structures, and pipes, and general conditions and earthwork associated therewith; and

All public roads, pavement, curbing and other physical improvements located within those public rights-of-way, to the extent not already reflected in Stormwater Management herein, and general conditions and earthwork associated therewith; and

All public reclaimed water facilities to the point of delivery or connection, including but not limited to water mains, pipes, fittings, wells, pumps, and related equipment, and general conditions and earthwork associated therewith.

SECTION VI

SECTION C

SECTION 1

Parkside Trails
Community Development District

Unaudited Financial Reporting
September 30, 2025



Table of Contents

1		Balance Sheet
2		General Fund
3		Captial Projects Fund
4		Month to Month

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

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Total Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Account	\$ 18,019	\$ -	\$ 18,019
Due from Developer	\$ -	\$ 2,930	\$ 2,930
Total Assets	\$ 18,019	\$ 2,930	\$ 20,950
Liabilities:			
Accounts Payable	\$ 5,209	\$ -	\$ 5,209
Contracts Payable	\$ -	\$ 2,930	\$ 2,930
Total Liabilities	\$ 5,209	\$ 2,930	\$ 8,140
Fund Balance:			
Unassigned	\$ 12,810	\$ -	\$ 12,810
Total Fund Balances	\$ 12,810	\$ -	\$ 12,810
Total Liabilities & Fund Balance	\$ 18,019	\$ 2,930	\$ 20,950

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

	Adopted Budget	Prorated Budget Thru 09/30/25	Actual Thru 09/30/25	Variance
Revenues:				
Developer Contributions	\$ 124,678	\$ 124,678	\$ 65,266	\$ (59,412)
Total Revenues	\$ 124,678	\$ 124,678	\$ 65,266	\$ (59,412)
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
FICA Expenditures	\$ 918	\$ 918	\$ -	\$ 918
Engineering	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Attorney	\$ 25,000	\$ 25,000	\$ 4,160	\$ 20,840
Management Fees	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 2,950	\$ (1,750)
Telephone	\$ 300	\$ 300	\$ -	\$ 300
Postage & Delivery	\$ 1,000	\$ 1,000	\$ 148	\$ 852
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 1,000	\$ 33	\$ 967
Legal Advertising	\$ 15,000	\$ 15,000	\$ 4,126	\$ 10,874
Contingencies	\$ 5,000	\$ 5,000	\$ 1,033	\$ 3,967
Office Supplies	\$ 625	\$ 625	\$ 1	\$ 624
Travel Per Diem	\$ 660	\$ 660	\$ -	\$ 660
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 124,678	\$ 124,678	\$ 59,426	\$ 65,252
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 5,840	
Fund Balance - Beginning	\$ -	\$ -	\$ 6,969	
Fund Balance - Ending	\$ -	\$ -	\$ 12,810	

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

	Adopted Budget	Prorated Budget Thru 09/30/25	Actual Thru 09/30/25	Variance
<u>Revenues:</u>				
Developer Contribution	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
<u>Expenditures:</u>				
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 13,093	\$ (13,093)
Total Expenditures	\$ -	\$ -	\$ 13,093	\$ (13,093)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (13,093)	
<u>Other Financing Sources/(Uses):</u>				
Developer Advances	\$ -	\$ -	\$ 13,093	\$ 13,093
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 13,093	\$ 13,093
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	\$ 4,423	\$ 3,587	\$ 4,503	\$ 3,584	\$ 10,510	\$ 65,266
Total Revenues	\$ 8,827	\$ -	\$ 3,584	\$ 11,789	\$ -	\$ 10,089	\$ 4,370	\$ 4,423	\$ 3,587	\$ 4,503	\$ 3,584	\$ 10,510	\$ 65,266
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ -	\$ 83	\$ -	\$ 1,358	\$ 704	\$ 797	\$ -	\$ 853	\$ 366	\$ -	\$ -	\$ -	\$ 4,160
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 40,000
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Website Maintenance	\$ 100	\$ 1,850	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 2,950
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 52	\$ 0	\$ 1	\$ 12	\$ -	\$ 1	\$ 1	\$ 42	\$ 3	\$ 1	\$ 1	\$ 34	\$ 148
Printing & Binding	\$ 17	\$ -	\$ -	\$ 0	\$ -	\$ 8	\$ 8	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ 33
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Legal Advertising	\$ -	\$ -	\$ 1,348	\$ 1,348	\$ -	\$ -	\$ -	\$ 109	\$ -	\$ 95	\$ 1,225	\$ -	\$ 4,126
Contingencies	\$ 105	\$ 130	\$ 115	\$ 246	\$ 38	\$ 113	\$ 38	\$ 38	\$ 104	\$ -	\$ 53	\$ 51	\$ 1,033
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 1
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total Expenditures	\$ 8,932	\$ 5,546	\$ 5,048	\$ 6,548	\$ 4,325	\$ 4,502	\$ 3,630	\$ 4,627	\$ 4,057	\$ 3,679	\$ 4,863	\$ 3,669	\$ 59,426
Excess Revenues (Expenditures)	\$ (105)	\$ (5,546)	\$ (1,464)	\$ 5,241	\$ (4,325)	\$ 5,588	\$ 740	\$ (204)	\$ (470)	\$ 824	\$ (1,278)	\$ 6,841	\$ 5,840

SECTION 2

Parkside Trails

Community Development District

Funding Request #13
September 18, 2025

Bill to: Parkside Trails

	Payee	General Fund FY2025
1	Egis Insurance & Risk Advisors Invoice # 29053- FY26 Insurance Policy	\$ 5,300.00
2	Governmental Management Services - Central Florida Invoice # 20 - Management Fees - September 2025	\$ 3,619.29
3	Gannet LocalIQ Invoice # 0007303672 -Legal Ads - August 2025	\$ 1,224.80
4	Kutak Rock LLP Invoice # 3611514 - General Counsel - June 2025	\$ 366.00
		\$ 10,510.09

Please make check payable to:

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



Parkside Trails Community Development District
c/o GMS - Central
219 E Livingston St.
Orlando, FL 32801

INVOICE

Customer	Parkside Trails Community Development District
Acct #	1576
Date	09/05/2025
Customer Service	Kristina Rudez
Page	1 of 1

Payment Information	
Invoice Summary	\$ 5,300.00
Payment Amount	
Payment for:	Invoice#29053
1001251191	

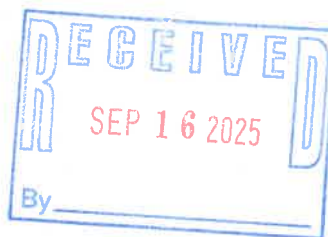
Thank You

Please detach and return with payment



Customer: Parkside Trails Community Development District

Invoice	Effective	Transaction	Description	Amount
29053	10/01/2025	Renew policy	Policy #1001251191 10/01/2025-10/01/2026 Florida Insurance Alliance General Liability - Renew policy Due Date: 9/5/2025	5,300.00



Please Remit Payment To:
 Egis Insurance and Risk Advisors
 P.O. Box 748555

Total
\$ 5,300.00

Thank You

FOR PAYMENTS SENT OVERNIGHT: Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349
 TO PAY VIA ACH: Accretive Global Insurance Services LLC
 Routing ACH: 121000358 Account: 1291776914

Remit Payment To: Egis Insurance Advisors	(321)233-9939	Date
P.O. Box 748555		
Atlanta, GA 30374-8555	accounting@egisadvisors.com	09/05/2025

GMS-Central Florida, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice**Invoice #:** 20**Invoice Date:** 9/1/25**Due Date:** 9/1/25**Case:****P.O. Number:****Bill To:**

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

Description	Hours/Qty	Rate	Amount
Management Fees		3,333.33	3,333.33
Website Administration		100.00	100.00
Information Technology		150.00	150.00
Office Supplies		0.54	0.54
Postage		34.42	34.42
			

Total **\$3,618.29****Payments/Credits** **\$0.00****Balance Due** **\$3,618.29**



ACCOUNT NAME Parkside Trails Cdd Govt Mgmt Serv		ACCOUNT # 1468708	INV DATE 08/31/25
INVOICE # 0007303872	INVOICE PERIOD Aug 1- Aug 31, 2025	CURRENT INVOICE TOTAL \$1,224.90	
PREPAY (Memo Info) \$0.00	UNAPPLIED (included in amt due) \$0.00	TOTAL CASH AMT DUE* \$1,224.90	

BILLING ACCOUNT NAME AND ADDRESS Parkside Trails Cdd Govt Mgmt Serv 219 E Livingston ST Orlando, FL 32801-1508	PAYMENT DUE DATE: SEPTEMBER 30, 2025 Legal Entity: Gannett Media Corp. Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. All funds payable in US dollars.
--	---

BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com

FEDERAL ID 47-2390983

Save A Tree! Gannett is going paperless. Enjoy the convenience of accessing your billing information anytime and pay online. To avoid missing an invoice, sign up today by going to <https://gcil.my.site.com/financialservicesportal/sj>.

Date	Description	Amount
8/1/25	Balance Forward	\$95.22
8/25/25	PAYMENT - THANK YOU	-\$95.22

Legal Advertising:

Date range	Product	Order Number	Description	PO Number	Runs	Ad Size	Net Amount
8/1/25	LEE Daily Commercial	11527429	PST BOS Budget Assess		1	3.0000 x 16 in	\$1,079.12

Package Advertising:

Start-End Date	Order Number	Product	Description	PO Number	Package Cost
8/8/25	11534088	LEE Daily Commercial	Parkside Trails CDD Notice		\$145.78

RECEIVED

SEP 05 2025

GMS-CF, LLC

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!

Total Cash Amount Due	\$1,224.90
Service Fee 3.98%	\$48.87
*Cash/Check/ACH Discount	-\$48.87
*Payment Amount by Cash/Check/ACH	\$1,224.90
Payment Amount by Credit Card	\$1,273.77

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME Parkside Trails Cdd Govt Mgmt Serv		ACCOUNT NUMBER 1468708		INVOICE NUMBER 0007303872		AMOUNT PAID
CURRENT DUE \$1,224.90	30 DAYS PAST DUE \$0.00	60 DAYS PAST DUE \$0.00	90 DAYS PAST DUE \$0.00	120+ DAYS PAST DUE \$0.00	UNAPPLIED PAYMENTS \$0.00	TOTAL CASH AMT DUE* \$1,224.90
REMITTANCE ADDRESS (Include Account# & Invoice# on check) Gannett Florida LocaliQ PO Box 631244 Cincinnati, OH 45263-1244				TO PAY BY PHONE PLEASE CALL: 1-877-736-7612		TOTAL CREDIT CARD AMT DUE \$1,273.77
				To sign up for E-mailed Invoices and online payments please go to https://gcil.my.site.com/financialservicesportal/sj		

00014687080000000000000073036720012249067171



The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Stacie Vanderbilt
Parkside Trails Cdd Govt Mgmt Serv
219 E Livingston ST
Orlando FL 32801-1508

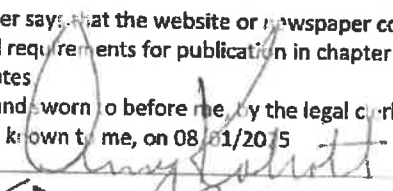
STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Daily Commercial, published in Lake County, Florida; that the attached copy of advertisement, being a , was published on the publicly accessible website of Lake County, Florida, or in a newspaper by print in the issues of, on:

08/01/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/01/2025

Legal Clerk: 

Notary, State of WI, County of Brown

My commission expires 3-7-27

Publication Cost: \$1079.12

Tax Amount: \$0.00

Payment Cost: \$1079.12

Order No: 11527429

Customer No: 1468708

of Copies:
1

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

PARKSIDE TRAILS COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2026 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING; AND NOTICE OF AUDIT COMMITTEE MEETING.

The Board of Supervisors ("Board") for the Parkside Trails Community Development District ("District") will hold the following public hearings, regular meeting and Audit Committee meeting as follows:

DATE: August 27, 2025
TIME: 2:00 p.m.
LOCATION: Cooper Memorial Library
2525 Oakley Seaver Drive
Clermont, Florida 34711

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("FY 2026"). The second public hearing is being held pursuant to Chapters 190, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District to fund the Proposed Budget for FY 2026; to consider the adoption of an assessment roll; and to provide for the levy, collection, and enforcement of O&M Assessments. At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A regular Board meeting of the District will also be held where the Board may consider any other District business that may properly come before it. Immediately preceding the Board meeting will be a meeting of the Audit Committee of the Parkside Trails Community Development District.

Description of Assessments

The District imposes O&M Assessments on benefited property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefited from the O&M Assessments, are set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearings:

Land Use	SAURHEL Factor	Proposed Amount
Townhome 20'	0.80	\$460.04
Single-Family 34'	0.88	\$243.49
Single-Family 50'	1.00	\$305.11
Single-Family 60'	1.30	\$413.75

*Includes collection costs and early payment discounts

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE THE LAND USES, NUMBER OF UNITS, EQUIVALENT ASSESSMENT OR RESIDENTIAL UNIT ("EA/URU") FACTORS, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING, WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs and/or early payment discounts imposed on assessments collected by the Lake County ("County") Tax Collector on the tax bill. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the noticed amount above shall serve as the not to exceed "maximum rate" authorized by law for O&M Assessments, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased above the noticed amount or another criterion within Section 197.3632(4), Florida Statutes, is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any. The purpose of sending a not to exceed maximum rate for notice purposes is to reduce costs to all landowners associated with providing mailed notice in future years. To the extent your property classification changes between the above listed land uses, the applicable above noticed maximum amounts would apply to your property.

For FY 2026, the District intends to have the County Tax Collector collect the O&M Assessments imposed on all benefited property. It is important to pay your O&M Assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title or, for direct-billed O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect O&M Assessments on the County tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meetings are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the public hearings and meetings may be obtained at the offices of the District Manager, Governmental Management Services, LLC, 219 East Livingston Street, Orlando, Florida 32801 (407) 841-5524 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <http://parksidetrailsdcd.com>. The public hearings and meetings may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meetings. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at the public hearings or meetings because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings and meetings. 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.

Please note that all affected property owners have the right to appeal at the public hearings and meetings and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meetings is advised that person will need a record of 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 such appeal is to be based.

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

CL 975
RECORD
AVAILON

Parkside Trails CDD
255.32 Acres
MCKINNEY ROAD
SCHOFIELD ROAD
PARKSIDE TRAILS COMMUNITY DEVELOPMENT DISTRICT
BOUNDARY MAP

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Parkside Trails Cdd Govt Mgmt Serv
219 E Livingston ST
Orlando FL 32801-1508

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Daily Commercial, published in Lake County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Lake County, Florida, or in a newspaper by print in the issues of, on:

08/08/2025

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/08/2025

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$145.78

Tax Amount: \$0.00

Payment Cost: \$145.78

Order No: 11534088

Customer No: 1468708

PO #:

of Copies:
0

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

PARKSIDE TRAILS COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING TO
CONSIDER THE ADOPTION OF THE
FISCAL YEAR 2026 PROPOSED
BUDGET; NOTICE OF REGULAR
BOARD OF SUPERVISORS' MEETING,
AND NOTICE OF AUDIT
COMMITTEE MEETING.
The Board of Supervisors ("Board")
of the Parkside Trails Community
Development District ("District")
will hold a public hearing, regular
meeting and Audit Committee
meeting as follows:
DATE: August 27, 2025
TIME: 2:00 p.m.
LOCATION: Cooper Memorial
Library
2525 Oakley Sasser Drive
Clermont, Florida 34711

The purpose of the public hearing
is to receive comments and objections
on the adoption of the
District's proposed budget(s) for
the fiscal year beginning October 1,
2025, and ending September 30,
2026 ("Proposed Budget"). A regular
Board meeting of the District
will also be held at the same time
where the Board may consider any
other business that may properly
come before it. Immediately
preceding the Board of Supervisors
meeting will be a meeting of the
Audit Committee of the Parkside
Trails Community Development
District. A copy of the agenda and
Proposed Budget may be obtained
at the office of the District
Manager, Governmental Management
Services, LLC, 219 East
Livingston Street, Orlando, Florida
32801, Ph: (407) 841-3584
("District Manager's Office"),
during normal business hours, or by
visiting the District's website at
<https://parksidetrailsdcd.com>.
The public hearing and meetings
are open to the public and will be
conducted in accordance with the
provisions of Florida law. The public
hearing and/or meetings may be
continued in progress to a date,
time, date, and place to be specified
on the record at the public
hearing and/or meetings. There
may be occasions when Board
Supervisors or District Staff may
participate by speaker telephone.
Any person requiring special
accommodations at the public
hearing or meetings because of a
disability or physical impairment
should contact the District
Manager's Office at least forty-
eight (48) hours prior to the public
hearing and meetings. If you are
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dialing 7-1-1, or 1-800-955-8771
(TTY) / 1-800-955-8770 (Voice), for
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Manager's Office.

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any decision made by the Board
with respect to any matter considered
at the public hearing or meetings
is advised that person will
need a record of 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 such appeal is
to be based.
George S. First
Governmental Management
Services - Central Florida, LLC
District Manager
8/8/2025

KAITLYN FELTY
Notary Public
State of Wisconsin

KUTAK ROCK LLP**TALLAHASSEE, FLORIDA**

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598 7

August 19, 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. 3611514

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. 3611514

53123-1

310.513.315

Re: General Counsel

For Professional Legal Services Rendered

06/03/25	R. Dugan	0.10	29.00	Correspondence regarding district records
06/11/25	R. Dugan	0.50	145.00	Review draft budget and assessment documents for Fiscal Year 2026; correspondence regarding same
06/11/25	D. Wilbourn	0.40	76.00	Finalize and transmit budget documents
06/16/25	R. Dugan	0.10	29.00	Review draft agenda letter; correspondence regarding same
06/20/25	R. Dugan	0.30	87.00	Work session regarding development status; update tracking chart regarding same

TOTAL HOURS 1.40

TOTAL FOR SERVICES RENDERED \$366.00

TOTAL CURRENT AMOUNT DUE \$366.00