

CORDOVA PALMS
Community Development District

NOVEMBER 9, 2022

AGENDA

**Cordova Palms
Community Development District**
475 West Town Place, Suite 114
St. Augustine, Florida 32092
www.CordovaPalmsCDD.com

November 2, 2022

Board of Supervisors
Cordova Palms Community Development District
Call in #: 1-877-304-9269 Code: 410226

Dear Board Members:

The Cordova Palms Community Development District Meeting is scheduled to be held **Wednesday, November 9, 2022 at 10:00 a.m. at the offices of Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.**

Following is the agenda for the meeting:

- I. Call to Order
- II. Public Comment
- III. Approval of Minutes of the October 12, 2022 Meeting
- IV. Acceptance of Engagement Letter from Grau & Associates for Fiscal Year 2022 Audit Services
- V. Staff Reports
 - A. District Counsel
 - B. District Engineer – Approval of Requisition Summary
 - C. District Manager
- VI. Financial Reports
 - A. Financial Statements as of September 30, 2022
 - B. Consideration of Funding Request No. 18
- VII. Supervisor Requests and Audience Comments
- VIII. Next Scheduled Meeting – December 14, 2022 at 10:00 a.m. at the offices of Governmental Management Services, LLC, 475 W. Town Place, Suite 114, St. Augustine, Florida 32092

IX. Adjournment

MINUTES

MINUTES OF MEETING
CORDOVA PALMS COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Cordova Palms Community Development District was held on Wednesday, October 12, 2022 at 10:00 a.m. at the offices of Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

Present and constituting a quorum were:

Louis Cowling	Chairman
Thomas Spiess	Supervisor
Joyce Conway	Supervisor

Also present were:

Daniel Laughlin	District Manager
Wes Haber	District Counsel (by phone)
Scott Wild	District Engineer

The following is a summary of the discussions and actions taken at the October 12, 2022 meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Laughlin called the meeting to order at 10:00 a.m.

SECOND ORDER OF BUSINESS

Public Comment

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

THIRD ORDER OF BUSINESS

Approval of Minutes of the September 8, 2022 Meeting

There were no comments on the minutes.

On MOTION by Mr. Cowling seconded by Mr. Spiess with all in favor the minutes of the September 8, 2022 meeting were approved.

FOURTH ORDER OF BUSINESS

Consideration of Agreement with A.J. Johns, Inc. for Construction of Phase 3 Master Site Work

Mr. Wild informed the Board this agreement is for construction of everything for Phase 3 excluding the earthwork. District counsel has worked with staff on drafting the agreement.

Mr. Haber noted the protest period has ended, so the District is in a position to move forward with the agreement.

On MOTION by Mr. Cowling seconded by Mr. Spiess with all in favor the agreement with A.J. Johns, Inc. for Phase 3 master site work was approved.

FIFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

There being nothing to report, the next item followed.

B. District Engineer

1. Approval of Requisition Summary

Mr. Wild provided the Board with a brief overview of the requisition summary, which includes requisition numbers 16 and 17 for the Series 2022-1 Bonds and requisition numbers 10-14 for the Series 2022-2 Bonds, together totaling \$685,836.56.

On MOTION by Mr. Cowling seconded by Mr. Spiess with all in favor the requisition summary was approved.

2. Ratification of Work Authorization No. 8 for Engineering Services Related to Phase 4 US 1 Water Main Crossing

Mr. Wild presented work authorization number eight for the design and permitting of a looped water system that will connect to the main at the US 1 right of way.

On MOTION by Mr. Cowling seconded by Ms. Conway with all in favor ETM work authorization number eight was ratified.

3. Consideration of Work Authorization No. 6 for FY23 General Consulting Engineering Services

Mr. Wild presented work authorization number six for general consulting engineering services for Fiscal Year 2023.

On MOTION by Mr. Cowling seconded by Ms. Conway with all in favor ETM work authorization number six was approved.

4. Consideration of Work Authorization No. 7 for Phase 3 Construction Engineering Services

Mr. Wild presented work authorization number seven for Phase 3 construction engineering services.

On MOTION by Mr. Cowling seconded by Mr. Spiess with all in favor work authorization number seven was approved.

C. District Manager

There being nothing to report, the next item followed.

SIXTH ORDER OF BUSINESS Financial Reports

A. Financial Statements as of August 31, 2022

Copies of the financial statements were included in the agenda package for the board’s review.

B. Consideration of Funding Request No. 17

Mr. Laughlin noted funding request number seventeen totals \$13,447.39.

On MOTION by Mr. Spiess seconded by Mr. Cowling with all in favor Funding Request No. 17 was approved.

SEVENTH ORDER OF BUSINESS Supervisor Requests and Audience Comments

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS Next Scheduled Meeting – November 9, 2022 at 10:00 a.m. at the offices of Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092

NINTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Cowling seconded by Mr. Spiess with all in favor the meeting was adjourned

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

October 14, 2022

Board of Supervisors
Cordova Palms Community Development District
475 West Town Place, Suite 114
St. Augustine, FL 32092

We are pleased to confirm our understanding of the services we are to provide Cordova Palms Community Development District, St. Johns County, Florida ("the District") for the fiscal year ended September 30, 2022. 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 Cordova Palms Community Development District as of and for the fiscal year ended September 30, 2022. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2022 audit.

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: GMS-NF LLC - 475 WEST TOWN PLACE, SUITE 114, ST. AUGUSTINE, FL 32092 - TELEPHONE: 904-940-5850

Our fee for these services will not exceed \$5,300 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

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.

All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2022 must be provided to us no later than January 15, 2023, in order for us to complete the engagement by April 15, 2023.

Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by April 1, 2023 for the District's review, and a final draft audit report by April 15, 2023 for the District's review and approval.

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 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Cordova Palms 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 Cordova Palms 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

February 20, 2020

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 February 20, 2020, 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, 2022. 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
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

FIFTH ORDER OF BUSINESS

B.

CORDOVA PALMS CDD

**REQUISITION SUMMARY
2021 Acquisition and Construction Account
2022-1 (Assessment Area One)
2022-2 (Assessment Area Two)**

**Pending Requisitions
As of October 31, 2022**

<u>Date of Requisition</u>	<u>Req #</u>	<u>Payee</u>	<u>Reference</u>	<u>INVOICE AMOUNT</u>
2021 ACQUISITION AND CONSTRUCTION ACCOUNT				
2021 Acquisition and Construction Account				\$ -
<u>Date of Requisition</u>	<u>Req #</u>	<u>Payee</u>	<u>Reference</u>	<u>INVOICE AMOUNT</u>
2022-1 Bonds (Assessment Area One) FOR APPROVAL				
10/31/2022	18	Vallencourt	Cordova Palms Phase 1 - Eastern Lots – Contractor Payment Application 8365-15 (October 2022)	\$ 63,711.79
2022-1 Bonds (Assessment Area One)				\$ 63,711.79

<u>Date of Requisition</u>	<u>Req #</u>	<u>Payee</u>	<u>Reference</u>	<u>INVOICE AMOUNT</u>
2022-2 Bonds (Assessment Area Two) FOR APPROVAL				
10/27/2022	15	Vallencourt	Cordova Palms Phase 2 - Application for Payment 8372-5 (October 2022)	\$ 373,398.24
2022-2 Bonds (Assessment Areas Two)				\$ 373,398.24

TOTAL REQUISITIONS				\$ 437,110.03
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SIXTH ORDER OF BUSINESS

A.

Cordova Palms

Community Development District

Unaudited Financial Reporting
September 30, 2022



Cordova Palms
Community Development District
Combined Balance Sheet
September 30, 2022

Governmental Fund Types

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
<u>ASSETS:</u>				
Cash	\$3,991	---	---	\$3,991
Due from Developer	\$31,010	---	---	\$31,010
Due from Capital	\$13,662	---	---	\$13,662
<i>Series 2021</i>				
Reserve	---	\$219,350	---	\$219,350
Interest	---	\$2	---	\$2
Cap Interest	---	\$137,096	---	\$137,096
Acquisition & Construction	---	---	\$1,066	\$1,066
<i>Series 2022-1</i>				
Reserve	---	\$82,384	---	\$82,384
Cap Interest	---	\$171,014	---	\$171,014
Acquisition & Construction	---	---	\$1,545,048	\$1,545,048
Cost of Issuance	---	---	\$4,065	\$4,065
<i>Series 2022-2</i>				
Reserve	---	\$245,399	---	\$245,399
Cap Interest	---	\$504,085	---	\$504,085
Acquisition & Construction	---	---	\$4,422,706	\$4,422,706
Cost of Issuance	---	---	\$4,651	\$4,651
Due from General Fund	---	---	\$2,692	\$2,692
TOTAL ASSETS	<u>\$48,663</u>	<u>\$1,359,329</u>	<u>\$5,980,227</u>	<u>\$7,388,219</u>
<u>LIABILITIES:</u>				
Accounts Payable	\$17,391	---	---	\$17,391
Due to Developer	\$13,664	---	---	\$13,664
Due to Capital Project Fund	\$2,692	---	---	\$2,692
Due to General Fund	---	---	\$13,662	\$13,662
FUND BALANCES:				
Unrestricted	\$14,917	\$1,359,329	\$5,966,565	\$7,340,811
TOTAL LIABILITIES & FUND EQUITY	<u>\$48,663</u>	<u>\$1,359,329</u>	<u>\$5,980,227</u>	<u>\$7,388,219</u>

Cordova Palms
Community Development District

GENERAL FUND

Statement of Revenues & Expenditures
For The Period Ending
September 30, 2022

Description	ADOPTED BUDGET	PRORATED BUDGET 9/30/22	ACTUAL 9/30/22	VARIANCE
REVENUES:				
Developer Contributions	\$118,393	\$118,393	\$79,423	(\$38,970)
TOTAL REVENUES	\$118,393	\$118,393	\$79,423	(\$38,970)
EXPENDITURES:				
ADMINISTRATIVE:				
Supervisors Fees	\$12,000	\$12,000	\$0	\$12,000
FICA Expense	\$918	\$918	\$0	\$918
Engineering	\$12,000	\$12,000	\$6,439	\$5,561
Attorney	\$25,000	\$25,000	\$8,146	\$16,854
Assessment Administration	\$5,000	\$5,000	\$0	\$5,000
Annual Audit	\$0	\$0	\$3,200	(\$3,200)
Dissemination	\$0	\$0	\$4,167	(\$4,167)
Management Fees	\$45,000	\$45,000	\$45,000	\$0
Website Creation/ADA Compliance	\$0	\$0	\$1,750	(\$1,750)
Website Maintenance	\$1,200	\$1,200	\$1,200	\$0
Information Technology	\$1,800	\$1,800	\$1,800	\$0
Telephone	\$500	\$500	\$163	\$337
Postage	\$1,500	\$1,500	\$51	\$1,449
Insurance	\$5,500	\$5,500	\$5,000	\$500
Printing & Binding	\$1,200	\$1,200	\$1,072	\$128
Legal Advertising	\$5,000	\$5,000	\$1,918	\$3,082
Other Current Charges	\$600	\$600	\$518	\$82
Office Supplies	\$1,000	\$1,000	\$85	\$915
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
TOTAL EXPENDITURES	\$118,393	\$118,393	\$80,683	\$37,710
EXCESS REVENUES (EXPENDITURES)	\$0		(\$1,260)	
FUND BALANCE - Beginning	\$0		\$16,177	
FUND BALANCE - Ending	\$0		\$14,917	

Cordova Palms
Community Development District
General Fund

Month By Month Income Statement

	October	November	December	January	February	March	April	May	June	July	August	September	Total
REVENUES													
Developer Contributions	\$5,000	\$10,360	\$0	\$10,937	\$6,476	\$0	\$11,061	\$4,579	\$0	\$14,117	\$8,446	\$8,447	\$79,423
TOTAL REVENUES	\$5,000	\$10,360	\$0	\$10,937	\$6,476	\$0	\$11,061	\$4,579	\$0	\$14,117	\$8,446	\$8,447	\$79,423
EXPENDITURES													
Supervisors Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FICA Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineering	\$0	\$0	\$0	\$0	\$1,022	\$0	\$0	\$1,041	\$694	\$1,600	\$437	\$1,645	\$6,439
Attorney	\$0	\$0	\$1,922	\$184	\$680	\$184	\$0	\$744	\$1,164	\$1,510	\$1,759	\$0	\$8,146
Assessment Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200	\$0	\$0	\$0	\$3,200
Dissemination	\$0	\$0	\$0	\$417	\$417	\$417	\$417	\$417	\$417	\$417	\$625	\$625	\$4,167
Management Fees	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$3,750	\$45,000
Website Creation/ADA Compliance	\$0	\$0	\$1,750	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,750
Website Maintenance	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200
Information Technology	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800
Telephone	\$3	\$17	\$9	\$21	\$21	\$0	\$12	\$0	\$13	\$27	\$16	\$24	\$163
Postage	\$1	\$21	\$1	\$0	\$3	\$0	\$1	\$0	\$1	\$20	\$2	\$2	\$51
Insurance	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Printing & Binding	\$155	\$68	\$229	\$284	\$2	\$52	\$0	\$68	\$105	\$29	\$82	\$0	\$1,072
Legal Advertising	\$94	\$94	\$197	\$99	\$0	\$0	\$188	\$0	\$286	\$771	\$91	\$97	\$1,918
Other Current Charges	\$44	\$48	\$47	\$33	\$34	\$33	\$36	\$38	\$36	\$100	\$35	\$33	\$518
Office Supplies	\$21	\$15	\$15	\$15	\$12	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$85
Dues, Licenses & Subscriptions	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
TOTAL EXPENDITURES	\$9,493	\$4,264	\$8,171	\$5,052	\$6,192	\$4,686	\$4,654	\$6,307	\$9,916	\$8,479	\$7,045	\$6,425	\$80,683
EXCESS REVENUES (EXPENDITURES)	(\$4,493)	\$6,096	(\$8,171)	\$5,885	\$285	(\$4,686)	\$6,406	(\$1,728)	(\$9,916)	\$5,639	\$1,401	\$2,022	(\$1,260)

Cordova Palms
Community Development District
2021 Debt Service Fund
Statement of Revenues & Expenditures
For The Period Ending
September 30, 2022

Description	ADOPTED BUDGET	PRORATED BUDGET 9/30/22	ACTUAL 9/30/22	VARIANCE
Revenues				
Assessments-Tax Collector	\$0	\$0	\$0	\$0
Assessments-Direct	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$1,018	\$1,018
Total Revenues	\$0	\$0	\$1,018	\$1,018
Expenditures				
<u>Series 2021</u>				
Interest Expense - 11/1	\$0	\$0	\$0	\$0
Principal Expense - 5/1	\$0	\$0	\$0	\$0
Interest Expense - 5/1	\$0	\$0	\$101,304	(\$101,304)
Total Expenditures	\$0	\$0	\$101,304	(\$101,304)
Other Sources/(Uses)				
Bond Proceeds	\$0	\$0	\$266,903	(\$266,903)
Net Premium on Bond	\$0	\$0	\$189,831	(\$189,831)
Total Other	\$0	\$0	\$456,734	(\$456,734)
Excess Revenues (Expenditures)	\$0		\$356,448	
Fund Balance - Beginning	\$0		\$0	
Fund Balance - Ending	\$0		\$356,448	

Cordova Palms
Community Development District
2022-1 Debt Service Fund (Phases 1 and 2)
Statement of Revenues & Expenditures
For The Period Ending
September 30, 2022

Description	ADOPTED BUDGET	PRORATED BUDGET 9/30/22	ACTUAL 9/30/22	VARIANCE
Revenues				
Assessments-Tax Collector	\$0	\$0	\$0	\$0
Assessments-Direct	\$0	\$0	\$0	\$0
Assessments- Prepayments	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$412	\$412
Total Revenues	\$0	\$0	\$412	\$412
Expenditures				
<u>Series 2022-1</u>				
Interest Expense - 11/1	\$0	\$0	\$0	\$0
Principal Expense - 5/1	\$0	\$0	\$0	\$0
Interest Expence - 5/1	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Other Sources/(Uses)				
Bond Proceeds	\$0	\$0	\$252,985	(\$252,985)
Total Other	\$0	\$0	\$252,985	(\$252,985)
Excess Revenues (Expenditures)	\$0		\$253,397	
Fund Balance - Beginning	\$0		\$0	
Fund Balance - Ending	\$0		\$253,397	

Cordova Palms
Community Development District
2022-2 Debt Service Fund (Phases 3 and 4)
Statement of Revenues & Expenditures
For The Period Ending
September 30, 2022

Description	ADOPTED BUDGET	PRORATED BUDGET 9/30/22	ACTUAL 9/30/22	VARIANCE
Revenues				
Assessments-Tax Collector	\$0	\$0	\$0	\$0
Assessments-Direct	\$0	\$0	\$0	\$0
Assessments- Prepayments	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$1,220	\$1,220
Total Revenues	\$0	\$0	\$1,220	\$1,220
Expenditures				
<u>Series 2022-2</u>				
Interest Expense - 11/1	\$0	\$0	\$0	\$0
Principal Expense - 5/1	\$0	\$0	\$0	\$0
Interest Expence - 5/1	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0
Other Sources/(Uses)				
Bond Proceeds	\$0	\$0	\$748,265	(\$748,265)
Total Other	\$0	\$0	\$748,265	(\$748,265)
Excess Revenues (Expenditures)	\$0		\$749,484	
Fund Balance - Beginning	\$0		\$0	
Fund Balance - Ending	\$0		\$749,484	

Cordova Palms
Community Development District
Capital Projects Fund
Statement of Revenues & Expenditures
For The Period Ending
September 30, 2022

	Series 2021	Series 2022-1	Series 2022-2
Revenues:			
Interest	\$948	\$2,797	\$8,773
Total Revenues	\$948	\$2,797	\$8,773
Expenditures			
Capital Outlay	\$7,524,226	\$285,325	\$1,676,933
Cost of Issuance	\$173,513	\$62,740	\$165,866
Underwriter's Discount	\$159,600	\$46,500	\$143,100
Total Expenditures	\$7,857,339	\$394,564	\$1,985,899
Other Sources/(Uses)			
Bond Proceeds	\$7,713,097	\$2,072,015	\$6,406,735
Transfer In/(Out)	\$130,697	(\$128,444)	(\$2,253)
Total Other	\$7,843,794	\$1,943,571	\$6,404,482
Excess Revenues (Expenditures)	(\$12,596)	\$1,551,804	\$4,427,357
Fund Balance - Beginning	\$0	\$0	\$0
Fund Balance - Ending	(\$12,596)	\$1,551,804	\$4,427,357

**Cordova Palms
Community Development District
Long Term Debt Report**

Series 2021 Special Assessment Bonds	
Interest Rate:	2.4% - 4.0%
Maturity Date:	5/1/2052
Reserve Fund Definition:	50% MADS
Reserve Fund Requirement:	\$219,350
Reserve Fund Balance:	\$219,350
Bonds outstanding - 2/17/2021	\$7,980,000
Current Bonds Outstanding	\$7,980,000

Series 2022-1 Special Assessment Bonds	
Interest Rate:	4.8% - 5.8%
Maturity Date:	5/1/2053
Reserve Fund Definition:	50% MADS
Reserve Fund Requirement:	\$82,384
Reserve Fund Balance:	\$82,384
Bonds outstanding - 7/15/2022	\$2,325,000
Current Bonds Outstanding	\$2,325,000

Series 2022-2 Special Assessment Bonds	
Interest Rate:	4.5% - 5.6%
Maturity Date:	5/1/2053
Reserve Fund Definition:	50% MADS
Reserve Fund Requirement:	\$245,399
Reserve Fund Balance:	\$245,399
Bonds outstanding - 7/15/2022	\$7,155,000
Current Bonds Outstanding	\$7,155,000

Cordova Palms
Community Development District
Developer Contributions/Due from Developer

Funding Request #	Date Prepared	Date Payment Received	Check Amount	Total Funding Request	General Fund Portion FY 21	General Fund Portion FY 22	General Fund Portion FY 23	Capital Project Portion	Over and (short) Balance Due
5	10/1/21	11/5/21	\$12,472.45	\$12,472.45	\$5,046.95	\$5,000.00	\$0.00	\$2,425.50	\$0.00
6	11/1/21	1/7/22	\$8,832.66	\$8,832.66	\$0.00	\$5,409.66	\$0.00	\$3,423.00	\$0.00
7	11/29/21	1/7/22	\$12,637.53	\$12,637.53	\$0.00	\$4,950.33	\$0.00	\$7,687.20	\$0.00
8	1/3/22	4/27/22	\$6,102.16	\$6,102.16	\$0.00	\$6,102.16	\$0.00	\$0.00	\$0.00
9	1/31/22	4/27/22	\$4,834.80	\$4,834.80	\$0.00	\$4,834.80	\$0.00	\$0.00	\$0.00
10	2/23/22	4/27/22	\$6,604.40	\$6,602.40	\$0.00	\$6,476.40	\$0.00	\$126.00	\$2.00
11	4/4//22	6/21/22	\$6,538.57	\$6,538.57	\$0.00	\$6,538.57	\$0.00	\$0.00	\$0.00
12	5/3/22	7/13/22	\$4,521.98	\$4,521.98	\$0.00	\$4,521.98	\$0.00	\$0.00	\$0.00
13	5/27/22	7/13/22	\$4,578.56	\$4,578.56	\$0.00	\$4,578.56	\$0.00	\$0.00	\$0.00
14	7/5/22	10/10/22	\$14,117.13	\$14,117.13	\$0.00	\$14,117.13	\$0.00	\$0.00	\$0.00
15	8/4/22	10/10/22	\$6,074.97	\$6,074.97	\$0.00	\$6,074.97	\$0.00	\$0.00	\$0.00
16	8/30/22			\$7,745.88	\$0.00	\$2,370.88	\$5,375.00	\$0.00	(\$7,745.88)
17	10/1/22			\$13,447.39	\$0.00	\$8,447.39	\$5,000.00	\$0.00	(\$13,447.39)
Due from Developer			\$87,315.21	\$108,506.48	\$5,046.95	\$79,422.83	\$10,375.00	\$13,661.70	(\$21,191.27)

Total Developer Contributions FY22 \$79,422.83

B.

Cordova Palms

Community Development District

Funding Request #18

October 27, 2022

PAYEE	GENERAL FUND FY 22	GENERAL FUND FY 23
1 LOCALiQ Inv # 4924874 for September 2022	\$ 96.56	
2 England, Thims & Miller, Inc. Inv # '0203548 - Professional Services thru July 2, 2022 Inv # '0204916 - Professional Services September 2022	\$ 694.00 \$ 1,645.00	
3 Governmental Management Services Inv # 21 - Management Fees - October 2022		\$4,919.61
4 Kutak Rock LLP Inv # 3029050 - General Counsel - March 2022	\$ 184.00	
	\$ 2,619.56	\$4,919.61
		\$7,539.17

Please make check payable to:

Cordova Palms CDD

475 W Town Place Suite 114


Saint Augustine, FL 32092

Signature: _____
Chairman/Vice Chairman

Signature: _____
Secretary/Asst. Secretary

LOCALiQ

FLORIDA

ACCOUNT NAME Cordova Palms Cdd		ACCOUNT # 762049	PAGE # 1 of 1
INVOICE # 0004924874	BILLING PERIOD Sep 1- Sep 30, 2022	PAYMENT DUE DATE October 20, 2022	
PREPAY (Memo Info) \$0.00	UNAPPLIED (Included in amt due) \$0.00	TOTAL AMOUNT DUE \$187.68	
BILLING ACCOUNT NAME AND ADDRESS Cordova Palms Cdd 475 W. Town Pl. Ste. 114 Saint Augustine, FL 32092-3649 		BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@ccc.gannett.com	FEDERAL ID 47-2390983
<p>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.</p>			

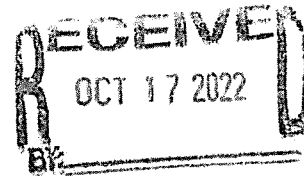
000076204900000000000000000049248740001876867173

Starting in October ad placements will be assessed a monthly creative processing fee to cover fees associated with award winning ad design, toning, imaging, and sizing. Previous Account Number: MOR_56621

Date	Description	Amount
9/1/22	Balance Forward	\$91.12

Package Advertising:

Start-End Date	Order Number	Description	PO Number	Package Cost
9/15/22	7766902	Cordova Palms Cdd meeting		\$96.56



PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

LOCALiQ

FLORIDA

ACCOUNT NAME Cordova Palms Cdd		PAYMENT DUE DATE October 20, 2022		AMOUNT PAID		
ACCOUNT NUMBER 762049		INVOICE NUMBER 0004924874				
CURRENT DUE \$96.56	30 DAYS PAST DUE \$91.12	60 DAYS PAST DUE \$0.00	90 DAYS PAST DUE \$0.00	120+ DAYS PAST DUE \$0.00	UNAPPLIED PAYMENTS \$0.00	TOTAL AMOUNT DUE \$187.68

REMITTANCE ADDRESS (Include Account# & Invoice# on check)

CA Florida Holdings, LLC
PO Box 631244
Cincinnati, OH 45263-1244

TO PAY WITH CREDIT CARD PLEASE FILL OUT BELOW:

VISA MASTERCARD DISCOVER AMEX

Card Number _____

Exp Date ____ / ____ / ____ CVV Code _____

Signature _____ Date _____

000076204900000000000000000049248740001876867173

LOCALiQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Cordova Palms Cdd
Cordova Palms Cdd
475 W Town PL # 114
Saint Augustine FL 32092-3649

STATE OF FLORIDA, COUNTY OF ST JOHNS

The St Augustine Record, a daily newspaper published in St Johns County, Florida; and of general circulation in St Johns County; and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated or by publication on the newspaper's website, if authorized, on:

09/15/2022

and that the fees charged are legal.
Sworn to and subscribed before on 09/15/2022

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$96.56

Order No: 7766902

Customer No: 762049

PO #:

of Copies:

1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

BOARD OF SUPERVISORS MEETING DATES CORDOVA PALMS COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2022-2023

The Board of Supervisors of the Cordova Palms Community Development District will hold their regular meetings for Fiscal Year 2022-2023 at the offices of Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 at 10:00 a.m. on the second Wednesday of each month unless otherwise indicated as follows:

October 12, 2022
November 9, 2022
December 14, 2022
January 11, 2023
February 8, 2023
March 8, 2023
April 12, 2023
May 10, 2023
June 14, 2023
July 12, 2023
August 9, 2023
September 13, 2023

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record of the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092 or by calling (904) 940-5850.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

Daniel Laughlin
District Manager



Cordova Palms Community Development District
 c/o GMS, LLC
 Town Center 1 at World Golf Village
 475 West Town Place, Suite 114
 St. Augustine, FL 32092

July 07, 2022
 Project No: 22217.00000
 Invoice No: 0203548

Project 22217.00000 Cordova Palms CDD (WA#4) General Consulting Engineering Services (2022/2023)

Professional Services rendered through July 2, 2022

Task 01 Professional Services

Professional Personnel

		Hours	Rate	Amount
Vice President				
Wild, Scott	6/11/2022	2.00	257.00	514.00
Administrative Support				
Blair, Shelley	6/4/2022	.50	90.00	45.00
Blair, Shelley	6/11/2022	.50	90.00	45.00
Blair, Shelley	6/18/2022	.50	90.00	45.00
Blair, Shelley	7/2/2022	.50	90.00	45.00
Totals		4.00		694.00
Total Labor				694.00

	Current	Prior	To-Date
Total Billings	694.00	1,041.00	1,735.00
Contract Limit			12,000.00
Remaining			10,265.00
Total this Task			\$694.00

Task	XP	Expenses	Total this Task
			0.00

Invoice Total this Period \$694.00

RECEIVED OCT 17 2022

1,310,513.311

England-Thims & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
 14775 Old St. Augustine Road • Jacksonville, Florida 32258 • tel 904-642-8990 • fax 904-646-9485
 CA-00002584 LC-0000318



Cordova Palms Community Development District
 c/o GMS, LLC
 Town Center 1 at World Golf Village
 475 West Town Place, Suite 114
 St. Augustine, FL 32092

October 05, 2022
 Project No: 22217.00000
 Invoice No: 0204916

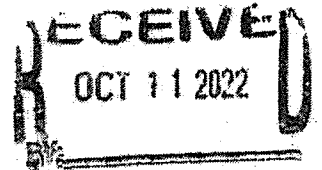
Project 22217.00000 Cordova Palms CDD (WA#4) General Consulting Engineering Services (2022/2023)

Professional Services rendered through October 1, 2022

Task 01 Professional Services

Professional Personnel

		Hours	Rate	Amount
Vice President				
Wild, Scott	9/10/2022	4.00	257.00	1,028.00
Wild, Scott	9/17/2022	1.00	257.00	257.00
Administrative Support				
Blair, Shelley	9/3/2022	.50	90.00	45.00
Blair, Shelley	9/10/2022	.50	90.00	45.00
Blair, Shelley	9/17/2022	1.50	90.00	135.00
Blair, Shelley	9/24/2022	1.50	90.00	135.00
Totals		9.00		1,645.00
Total Labor				1,645.00



	Current	Prior	To-Date
Total Billings	1,645.00	3,772.00	5,417.00
Contract Limit			12,000.00
Remaining			6,583.00

Total this Task \$1,645.00

Task XP Expenses

Total this Task 0.00

Invoice Total this Period \$1,645.00

Outstanding Invoices

Number	Date	Balance
0203548	7/7/2022	694.00
0203980	8/3/2022	1,600.00
0204468	8/31/2022	437.00
Total		2,731.00

7
1,310,573,311

Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 21

Invoice Date: 10/1/22

Due Date: 10/1/22

Case:

P.O. Number:

Bill To:

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

Description	Hours/Qty	Rate	Amount
Management Fees - October 2022		3,937.50	3,937.50
Website Administration - October 2022		125.00	125.00
Information Technology - October 2022		187.50	187.50
Dissemination Agent Services - October 2022		625.00	625.00
Office Supplies		2.50	2.50
Copies		27.15	27.15
Telephone		14.96	14.96

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Total \$4,919.61

Payments/Credits \$0.00

Balance Due \$4,919.61

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

April 30, 2022

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3029050

Client Matter No. 4823-1

Mr. Jim Perry
Cordova Palms CDD
Governmental Management Services - North Florida
Suite 114
475 West Town Place
St. Augustine, FL 32092

9
1.810.513.815

Invoice No. 3029050

4823-1

Re: General Counsel

For Professional Legal Services Rendered

03/04/22	K. Jusevitch	0.10	14.50	Distribute legislative newsletter
03/06/22	K. Jusevitch	0.20	29.00	Prepare registered agent resolution; confer with Haber
03/08/22	C. Stuart	0.30	126.00	Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation
03/17/22	K. Jusevitch	0.10	14.50	Confer with Haber regarding disclosure of public financing
TOTAL HOURS		0.70		

KUTAK ROCK LLP

Cordova Palms CDD
April 30, 2022
Client Matter No. 4823-1
Invoice No. 3029050
Page 2

TOTAL FOR SERVICES RENDERED \$184.00

TOTAL CURRENT AMOUNT DUE ~~\$184.00~~

UNPAID INVOICES:

March 30, 2022 Invoice No. 3022827 680.00

TOTAL DUE \$864.00