

COPE'S LANDING

COMMUNITY DEVELOPMENT DISTRICT

July 9, 2024

BOARD OF SUPERVISORS

PUBLIC HEARINGS

AND REGULAR

MEETING AGENDA

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Cope's Landing Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W•Boca Raton, Florida 33431
Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

July 2, 2024

Board of Supervisors
Cope's Landing Community Development District

Dear Board Members:

The Board of Supervisors of the Cope's Landing Community Development District will hold Public Hearings and a Regular Meeting on July 9, 2024 at 3:00 p.m., at the Cope's Landing Amenity Center, 12123 Great Eagle Road, Jacksonville, Florida 32219. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
 - A. Affidavit of Publication
 - B. Consideration of Resolution 2024-05, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date
4. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2024/2025, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Mailed Notice(s) to Property Owners
 - C. Consideration of Resolution 2024-06, Providing for Funding for the FY 2025 Adopted Budget(s); Providing for the Collection and Enforcement of Special Assessments, Including But Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
5. Public Hearing to Hear Public Comments and Objections to the Adoption of the Amenity Facilities Rules, Policies and Fees Pursuant to Sections 120.54 and 190.035, Florida Statutes
 - A. Affidavits of Publication
 - B. Consideration of Resolution 2024-07, Adopting Amenity Facilities Rules, Policies and Fees; Providing a Severability Clause; and Providing an Effective Date

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

6. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2023, Prepared by Grau & Associates
7. Consideration of Resolution 2024-08, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2023
8. Ratification of GreenPoint Landscaping Addendum to an Existing Contract
9. Acceptance of Unaudited Financial Statements as of May 31, 2024
10. Approval of May 7, 2024 Regular Meeting Minutes
11. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Dunn & Associates, Inc.*
 - C. Field and Amenity Manager: *First Coast Management Services*
 - D. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 47 Registered Voters in District as of April 15, 2024
 - NEXT MEETING DATE: August 6, 2024 at 3:00 PM [Adoption of Delegation Resolution]

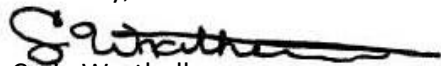
○ QUORUM CHECK

SEAT 1	ROBERT "BOB" PORTER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	ANTHONY SHARP	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	MARK DEARING	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	JOHN GISLASON	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	JAMES TEAGLE	☐ IN PERSON	☐ PHONE	☐ NO

12. Board Members' Comments/Requests
13. Public Comments
14. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or Ernesto Torres (904) 295-5714.

Sincerely,



Craig Wrathell
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 782 134 6157

COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

3A

STATE OF FLORIDA,

S.S.

COUNTY OF DUVAL,

Before the undersigned authority personally appeared Nichol Stringer, who on oath says that she is the Publisher's Representative of the JACKSONVILLE DAILY RECORD, a weekly newspaper published at Jacksonville, in Duval County, Florida; that the attached copy of advertisement, being a Notice of Public Hearing to Consider Adoption of the FY 2025 Proposed Budget; etc.; And Notice of Regular Board of Supervisors' Meeting

in the matter of Cope's Landing Community Development District

in the Court, was published in said newspaper by print in the issues of 6/20/24.

Affiant further says that the JACKSONVILLE DAILY RECORD complies with all legal requirements for publication in Chapter 50, Florida Statutes.

*This notice was published on both
jaxdailyrecord.com and floridapublicnotices.com.



Nichol Stringer

Sworn to and subscribed before me this 20th day of June, 2024 by Nichol Stringer who is personally known to me.

Seal

Notary Public, State of Florida

**COPE'S LANDING
COMMUNITY
DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEAR-
ING TO CONSIDER THE
ADOPTION OF THE FIS-
CAL YEAR 2025 PROPOSED
BUDGET(S); AND NOTICE OF
REGULAR BOARD OF SUPER-
VISORS' MEETING.**

The Board of Supervisors ("Board") of the Cope's Landing Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: July 9, 2024

TIME: 3:00 PM

LOCATION:

Cope's Landing Amenity Center
12123 Great Eagle Road
Jacksonville, Florida 32219

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, 2024, and ending September 30, 2025 ("Proposed Budget"). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearing and/or meeting. 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 meeting 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 meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting 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.

District Manager

Jun. 20 00 (24-03855D)

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT**

3B

RESOLUTION 2024-05
[FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("**FY 2025**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Cope's Landing Community Development District ("**District**") prior to June 15, 2024, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager will post the Proposed Budget on the District's website in accordance with Chapter 189, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Cope's Landing Community Development District for the Fiscal Year Ending September 30, 2025."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2025 or within 60 days following the end of the FY 2025 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 9TH DAY OF JULY, 2024.

ATTEST:

**COPE’S LANDING COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025 Budget

Exhibit A
FY 2025 Budget

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2025**

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
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**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed
	Adopted Budget FY 2024	Actual through 2/29/2024	Projected through 9/30/2024	Total Actual & Projected	Budget FY 2025
REVENUES					
Assessment levy: on-roll - gross	\$ -				\$ 178,162
Allowable discounts (4%)	-				(7,126)
Assessment levy: on-roll - net	-	\$ -	\$ -	\$ -	171,036
Assessment levy: off-roll	-	-	-	-	107,200
Landowner contribution	476,732	24,373	257,097	281,470	366,715
Total revenues	476,732	24,373	257,097	281,470	644,951
EXPENDITURES					
Professional & administrative					
Supervisors	-	1,800	1,800	3,600	3,600
Management/accounting/recording	48,000	20,000	28,000	48,000	48,000
Legal	25,000	2,987	22,013	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	5,500	-	4,400	4,400	5,500
Arbitrage rebate calculation	1,000	-	1,000	1,000	1,000
Dissemination agent	417	417	583	1,000	1,000
EMMA software services	-	1,000	-	1,000	1,000
Trustee	3,950	-	3,950	3,950	3,950
Telephone	200	83	117	200	200
Postage	250	160	90	250	250
Printing & binding	500	208	292	500	500
Legal advertising	6,500	316	6,184	6,500	6,500
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,000	-	5,000	5,500
Contingencies/bank charges	750	4	746	750	750
Website hosting & maintenance	1,680	1,680	-	1,680	1,680
Website ADA compliance	210	-	210	210	210
Tax collector	-	-	-	-	6,236
Total professional & administrative	101,632	33,830	71,385	105,215	113,051
Field operations					
Landscape maintenance	125,000	-	63,000	63,000	150,000
Irrigation repairs	5,000	-	5,000	5,000	5,000
Irrigation water	30,000	-	2,000	2,000	30,000
Aquatic maintenance	14,000	1,155	9,000	10,155	14,000
Trash removal	-	-	-	-	3,000
Total field operations	174,000	1,155	79,000	80,155	202,000

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed
	Adopted Budget FY 2024	Actual through 2/29/2024	Projected through 9/30/2024	Total Actual & Projected	Budget FY 2025
Amenity center					
Utilities					
Telephone, cable, internet	4,000	-	4,000	4,000	4,000
Electric	30,000	-	2,000	2,000	30,000
Water/irrigation	30,000	-	20,000	20,000	30,000
Security					
Alarm monitoring	-	-	-	-	3,000
Access cards	-	-	-	-	2,500
Management contracts					
Facility management	85,000	-	26,000	26,000	44,000
Landscape replacement	5,000	-	5,000	5,000	5,000
Pool maintenance	-	-	-	-	15,000
Pool chemicals	15,000	412	14,588	15,000	8,000
Janitorial services	-	-	-	-	9,000
Janitorial supplies	6,700	-	6,700	6,700	30,000
Pest control	2,500	-	2,500	2,500	5,000
Pool permits	400	-	400	400	400
Repairs & maintenance	-	-	-	-	16,000
Maintenance	15,000	-	7,000	7,000	15,000
Dog waste stations service	-	-	-	-	4,000
Contingencies	-	-	-	-	20,000
Special events	2,500	-	2,500	2,500	15,000
Holiday decorations	-	-	-	-	10,000
Fitness center repairs/supplies	3,000	-	3,000	3,000	3,000
Amenity supplies	1,000	-	1,000	1,000	5,000
Operating supplies	1,000	-	1,000	1,000	1,000
Property insurance	-	-	-	-	55,000
Total amenity center	201,100	412	95,688	96,100	329,900
Total expenditures	476,732	35,397	246,073	281,470	644,951
Excess/(deficiency) of revenues					.
over/(under) expenditures	-	(11,024)	11,024	-	-
Fund balance - beginning (unaudited)	-	-	(11,024)	-	-
Fund balance - ending (projected)					
Unassigned	-	(11,024)	-	-	-
Fund balance - ending	\$ -	\$ (11,024)	\$ -	\$ -	\$ -

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES	<u>FY 2025</u>
Professional & administrative	
Supervisors	\$ 3,600
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,500
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
EMMA software services	1,000
Trustee	3,950
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	250
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	6,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	5,500
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	1,680
Website ADA compliance	210
Tax collector	6,236

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Field operations

Landscape maintenance	150,000
Irrigation repairs	5,000
Irrigation water	30,000
Aquatic maintenance	14,000

Amenity center

Telephone, cable, internet	4,000
Electric	30,000
Water/irrigation	30,000
Alarm monitoring	3,000
Access cards	2,500
Facility management	44,000
Landscape replacement	5,000
Pool maintenance	15,000
Pool chemicals	8,000
Janitorial services	9,000
Janitorial supplies	30,000
Pest control	5,000
Pool permits	400
Repairs & maintenance	16,000
Maintenance	15,000
Includes pressure washing. General maintenance to amenities	
Dog waste stations service	4,000
Contingencies	20,000
Special events	15,000
Holiday decorations	10,000
Fitness center repairs/supplies	3,000
Amenity supplies	5,000
Operating supplies	1,000
Property insurance	55,000
Total expenditures	<u><u>\$644,951</u></u>

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025
	Adopted Budget FY 2024	Actual through 2/29/2024	Projected through 9/30/2024	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll	\$ -				\$ 356,235
Allowable discounts (4%)	-				(14,249)
Net assessment levy - on-roll	-	\$ -	\$ -	\$ -	341,986
Assessment levy: off-roll	-	38,391	504,193	542,584	214,346
Interest	-	5,096	-	5,096	-
Total revenues	-	43,487	504,193	547,680	556,332
EXPENDITURES					
Debt service					
Principal	-	-	105,000	105,000	110,000
Interest	-	40,346	220,072	260,418	435,025
Tax collector	-	-	-	-	7,125
Cost of issuance	-	5,725	-	5,725	-
Total expenditures	-	46,071	325,072	371,143	552,150
Excess/(deficiency) of revenues over/(under) expenditures	-	(2,584)	179,121	176,537	4,182
Fund balance:					
Beginning fund balance (unaudited)	-	318,816	316,232	318,816	495,353
Ending fund balance (projected)	\$ -	\$316,232	\$ 495,353	\$ 495,353	499,535
Use of fund balance:					
Debt service reserve account balance (required)					(271,931)
Interest expense - November 1, 2025					(214,831)
Projected fund balance surplus/(deficit) as of September 30, 2025					\$ 12,773

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			217,512.50	217,512.50	7,590,000.00
05/01/25	110,000.00	4.875%	217,512.50	327,512.50	7,480,000.00
11/01/25			214,831.25	214,831.25	7,480,000.00
05/01/26	115,000.00	4.875%	214,831.25	329,831.25	7,365,000.00
11/01/26			212,028.13	212,028.13	7,365,000.00
05/01/27	120,000.00	4.875%	212,028.13	332,028.13	7,245,000.00
11/01/27			209,103.13	209,103.13	7,245,000.00
05/01/28	125,000.00	4.875%	209,103.13	334,103.13	7,120,000.00
11/01/28			206,056.25	206,056.25	7,120,000.00
05/01/29	135,000.00	4.875%	206,056.25	341,056.25	6,985,000.00
11/01/29			202,765.63	202,765.63	6,985,000.00
05/01/30	140,000.00	4.875%	202,765.63	342,765.63	6,845,000.00
11/01/30			199,353.13	199,353.13	6,845,000.00
05/01/31	145,000.00	5.750%	199,353.13	344,353.13	6,700,000.00
11/01/31			195,184.38	195,184.38	6,700,000.00
05/01/32	155,000.00	5.750%	195,184.38	350,184.38	6,545,000.00
11/01/32			190,728.13	190,728.13	6,545,000.00
05/01/33	165,000.00	5.750%	190,728.13	355,728.13	6,380,000.00
11/01/33			185,984.38	185,984.38	6,380,000.00
05/01/34	175,000.00	5.750%	185,984.38	360,984.38	6,205,000.00
11/01/34			180,953.13	180,953.13	6,205,000.00
05/01/35	185,000.00	5.750%	180,953.13	365,953.13	6,020,000.00
11/01/35			175,634.38	175,634.38	6,020,000.00
05/01/36	195,000.00	5.750%	175,634.38	370,634.38	5,825,000.00
11/01/36			170,028.13	170,028.13	5,825,000.00
05/01/37	205,000.00	5.750%	170,028.13	375,028.13	5,620,000.00
11/01/37			164,134.38	164,134.38	5,620,000.00
05/01/38	220,000.00	5.750%	164,134.38	384,134.38	5,400,000.00
11/01/38			157,809.38	157,809.38	5,400,000.00
05/01/39	235,000.00	5.750%	157,809.38	392,809.38	5,165,000.00
11/01/39			151,053.13	151,053.13	5,165,000.00
05/01/40	245,000.00	5.750%	151,053.13	396,053.13	4,920,000.00
11/01/40			144,009.38	144,009.38	4,920,000.00
05/01/41	260,000.00	5.750%	144,009.38	404,009.38	4,660,000.00
11/01/41			136,534.38	136,534.38	4,660,000.00
05/01/42	275,000.00	5.750%	136,534.38	411,534.38	4,385,000.00
11/01/42			128,628.13	128,628.13	4,385,000.00
05/01/43	290,000.00	5.750%	128,628.13	418,628.13	4,095,000.00
11/01/43			120,290.63	120,290.63	4,095,000.00
05/01/44	310,000.00	5.875%	120,290.63	430,290.63	3,785,000.00
11/01/44			111,184.38	111,184.38	3,785,000.00
05/01/45	330,000.00	5.875%	111,184.38	441,184.38	3,455,000.00
11/01/45			101,490.63	101,490.63	3,455,000.00
05/01/46	350,000.00	5.875%	101,490.63	451,490.63	3,105,000.00
11/01/46			91,209.38	91,209.38	3,105,000.00
05/01/47	370,000.00	5.875%	91,209.38	461,209.38	2,735,000.00
11/01/47			80,340.63	80,340.63	2,735,000.00

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/48	390,000.00	5.875%	80,340.63	470,340.63	2,345,000.00
11/01/48			68,884.38	68,884.38	2,345,000.00
05/01/49	415,000.00	5.875%	68,884.38	483,884.38	1,930,000.00
11/01/49			56,693.75	56,693.75	1,930,000.00
05/01/50	440,000.00	5.875%	56,693.75	496,693.75	1,490,000.00
11/01/50			43,768.75	43,768.75	1,490,000.00
05/01/51	470,000.00	5.875%	43,768.75	513,768.75	1,020,000.00
11/01/51			29,962.50	29,962.50	1,020,000.00
05/01/52	495,000.00	5.875%	29,962.50	524,962.50	525,000.00
11/01/52			15,421.88	15,421.88	525,000.00
05/01/53	525,000.00	5.875%	15,421.88	540,421.88	-
Total	7,590,000.00		8,323,156.25	15,913,156.25	

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND AND DEBT SERVICE FUND
ASSESSMENT SUMMARY
FISCAL YEAR 2025**

On-Roll Assessments

Number of Units	Unit Type	Projected Fiscal Year 2025			FY 24 Assessment
		GF	DSF	GF & DSF	
206	Phase 1 SF	864.86	1,729.30	2,594.16	n/a
206					

Off-Roll Assessments

Number of Units	Unit Type	Projected Fiscal Year 2025			FY 24 Assessment
		GF	DSF	GF & DSF	
134	Phase 2 SF	800.00	1,599.60	2,399.60	n/a
134					

Developer Contributions

Number of Units	Unit Type	Projected Fiscal Year 2025			FY 24 Assessment
		GF	DSF	GF & DSF	
494	Future SF	742.34	-	742.34	n/a
494					

COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

4A

STATE OF FLORIDA,

S.S.

COUNTY OF Duval,

Before the undersigned authority personally appeared Nichol Stringer, who on oath says that she is the Publisher's Representative of the JACKSONVILLE DAILY RECORD, a weekly newspaper published at Jacksonville, in Duval County, Florida; that the attached copy of advertisement, being a Notice of Public Hearing to Consider Adoption of the FY 2025 Budget; etc.; And Notice of Regular Board of Supervisors' Meeting

in the matter of Cope's Landing Community Development District

in the Court, was published in said newspaper by print in the issues of 6/13/24.

Affiant further says that the JACKSONVILLE DAILY RECORD complies with all legal requirements for publication in Chapter 50, Florida Statutes.

*This notice was published on both
jaxdailyrecord.com and floridapublicnotices.com.



Nichol Stringer

Sworn to and subscribed before me this 13th day of June, 2024 by Nichol Stringer who is personally known to me.

RHONDA L. FISHER
Notary Public, State of Florida
My Comm. Expires 09/16/2024
Commission No. HH43588



Seal

Notary Public, State of Florida

See
Attached
(Page 1 of 2)

COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2025 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; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

The Board of Supervisors ("Board") for the Cope's Landing Community Development District ("District") will hold the following public hearings and regular meeting:

DATE: July 9, 2024
TIME: 3:00 PM
LOCATION: Cope's Landing Amenity Center
12123 Great Eagle Road
Jacksonville, Florida 32219

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, 2024, and ending September 30, 2025 ("FY 2025"). 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 2025; 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.

Description of Assessments

The District imposes O&M Assessments on benefitted 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 benefitted from the O&M Assessments, are all 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 hearing:

Land Use	Total Units / Acres	EAU/ERU Factor	Proposed Annual O&M Assessment*
Phase 1 SF	206	1.00	\$864.86
Phase 2 SF	134	1.00	\$864.86
Future SF	494	1.00	\$864.86

*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 ("EAU/ERU") 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 Duval County ("County") Tax Collector on the tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "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 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.

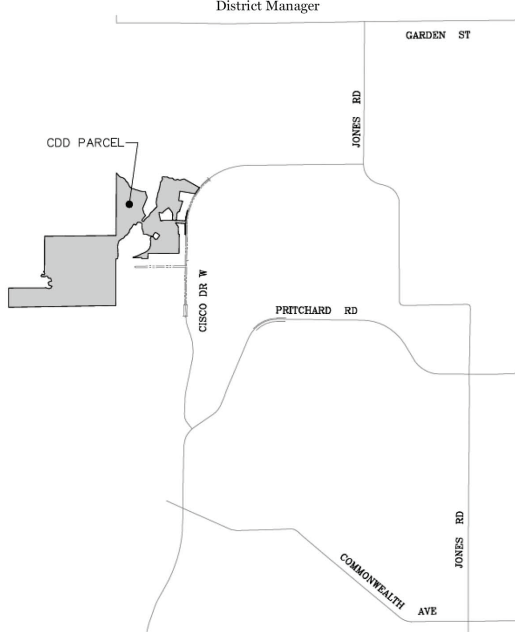
For FY 2025, the District intends to have the County Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments on the remaining benefitted property, if any, by sending out a bill no later than November of this year. It is important to 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 meeting 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 meeting may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at the public hearings or meeting 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 meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting 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 meeting 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.



**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT**

4B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Curtis Marcoux, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Curtis Marcoux, am employed by Wrathell, Hunt & Associates LLC, and, in the course of that employment, serve as and/or assist the Financial Analyst for the Cope's Landing Community Development District ("**District**"). Among other things, my duties include preparing and transmitting correspondence relating to the District.
3. I do hereby certify that on June 6th, 2024, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Florida law, and with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in the letters or list, if any, included in **Exhibit A** and in the manner identified in **Exhibit A**.
4. I do hereby certify that the attached document(s) were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person having knowledge of those matters; were and are being kept in the course of the regularly conducted activity of the District; and were made as a regular practice in the course of the regularly conducted activity of the District.

FURTHER AFFIANT SAYETH NOT.


By: Curtis Marcoux

SWORN AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization this 6th day of June 2024, by Curtis Marcoux, for Wrathell, Hunt & Associates LLC, who ☒ is personally known to me or ☐ has provided _____ as identification, and who ☐ did or ☒ did not take an oath.



DAPHNE GILLYARD
Notary Public
State of Florida
Comm# HH390392
Expires 8/20/2027

NOTARY PUBLIC


Print Name Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH390392
My Commission Expires: 8/20/2027

EXHIBIT A: Copies of Forms of Mailed Notices, including Addresses

EXHIBIT A

**Cope's Landing
Community Development District**

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

June 6, 2024

VIA FIRST CLASS U.S. MAIL

KEENON DEJA DESCHEIL
12110 GREEN THICKET LN
JACKSONVILLE, FL 32219-2764
PARCEL ID: R-003324-1240

RE: Cope's Landing Community Development District
FY 2025 Budget and O&M Assessments

Dear Property Owner:

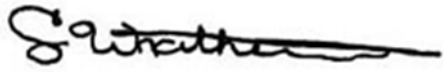
Pursuant to Florida law, the Cope's Landing Community Development District ("**District**") will be holding a meeting and public hearing(s) for the purposes of (i) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("**FY 2025**"), and (ii) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget as follows:

DATE/TIME: July 9, 2024 at 3:00 PM
LOCATION: Cope's Landing Amenity Center
12123 Great Eagle Road
Jacksonville, Florida 32219

The proposed O&M Assessment information for your property, schedule of assessments, and total revenue to be collected to fund the Proposed Budget for FY 2025 is set forth in **Exhibit A** attached hereto. The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget, assessment roll, and the agenda for the public hearings and meeting may be obtained by contacting the offices of the District Manager, Wrathell, Hunt & Associates LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("**District Manager's Office**"). The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations 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 or 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.

All affected property owners have the right to appear and comment at the public hearings and meeting and may file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the District's Board of Supervisors with respect to any matter considered at the public hearings or meeting 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.

Sincerely,

A handwritten signature in black ink, appearing to read "C. Wrathell", enclosed within a thin black rectangular border.

Craig Wrathell
District Manager

EXHIBIT A

Summary of O&M Assessments – FY 2025

1. **Proposed Budget / Total Revenue.** From all O&M Assessments levied to fund the Proposed Budget, the District expects to collect no more than **\$721,297.30** in gross revenue.
2. **Unit of Measurement.** O&M Assessments are allocated on a per acre basis for undeveloped property and on an Equivalent Assessment Unit or Equivalent Residential Unit (collectively herein, “**EAU/ERU**”) basis for platted lots. Your property is classified as a Single Family Unit. To the extent your property classification changes, you will be assessed in accordance with the schedule below.

3. **Schedule of O&M Assessments:**

Land Use	Total Units / Acres	EAU/ERU Factor	Proposed Annual O&M Assessment*
Phase 1 SF	206	1.00	\$864.86
Phase 2 SF	134	1.00	\$864.86
Future SF	494	1.00	\$864.86

**includes collection costs and early payment discounts*

Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “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 or another criterion within Section 197.3632(4) is met.

4. **Proposed Annual O&M Assessments for Your Property.**

Current O&M Assessment (October 1, 2023 – September 30, 2024)	Proposed O&M Assessment (October 1, 2024 – September 30, 2025)	Change in Annual Dollar Amount
N/A	\$864.86	\$0.00

5. **Collection.** By operation of law, each year’s O&M Assessment constitutes a lien against the property levied on, just as do each year’s property taxes. For FY 2025, the District intends to have the Duval County (“**County**”) Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments imposed on the remaining benefitted property, if any, by sending out a bill no later than November of this year. For delinquent assessments initially billed directly by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s County tax bill. **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 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.

STRAP	OWNER	ADDR1	CITY	ST	ZIP
R-003324-0625	ABAZI QENDRIM	12022 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0335	ADDISON DOMONIQUE	5597 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0590	ADDISON QUINTA ET AL	12064 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0610	ADKINS PATRICIA L	12040 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1155	ALLEN JASON KEITH	12143 ELDER BRANCH LN	JACKSONVILLE	FL	32219-2791
R-003324-0815	ANDERSON JOHN LEROY JR	12213 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0325	ANTHONY WILLIAM A SR	5585 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0425	BANKS LAQUAVIOUS DELNOY JR ETAL ET AL	5667 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0465	BARQUIST BO J	5656 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0740	BEEGLE SEAN EDWARD	12133 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0365	BELL STEPHANIE M ET AL	12047 RIVER TROUT CT	JACKSONVILLE	FL	32219
R-003324-0555	BLACK CARLOS D	12148 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1315	BLACK DAVID III	12129 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-0355	BLACK RASHID	5621 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0505	BLACK TAMARA	5600 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-1165	BODAGER AUBREY KAY ET AL	12131 ELDER BRANCH LN	JACKSONVILLE	FL	32219-2791
R-003324-0920	BRYANT DEONNA	5471 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-1245	BURGESS MELINDA F	12116 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-1330	CAMERON BRIAN FRANCIS	12111 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-0415	CARTER DANYLE	5655 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0525	CARUSO WILLIAM A	12202 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0320	CHAVEZ YVES	5579 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0985	CHEN CHIH CHIA J	12083 ELDER BRANCH LN	JACKSONVILLE	FL	32219-2790
R-003324-0360	COLEMAN LEO	12053 RIVER TROUT CT	JACKSONVILLE	FL	32219
R-003324-1190	COLON GUTIERREZ LUIS ANTONIO	5412 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219-2783
R-003324-0885	COMEAU MARISSA ANN	12069 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-0690	COPELAND WAYNE D	12073 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003325-0160	COPESE DEVELOPMENT LLC	3741 SAN JOSE PL STE 7	JACKSONVILLE	FL	32257
R-003324-0905	COSBY MATTHEW JOSEPH	12066 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-0915	COUNTRYMAN FREDRICK B	5477 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0615	CROWELL ALTAYJA	12034 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0450	CULVER ALEXIS	5678 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0100	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-0110	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
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R-003324-0315	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
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R-003324-0650	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
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R-003324-1075	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1080	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1085	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1090	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1095	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1100	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1105	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1110	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1115	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1120	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1125	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1130	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1135	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1140	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1145	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1160	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1170	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1200	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1205	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1215	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1220	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1225	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1230	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1260	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1280	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1285	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1290	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-1310	D R HORTON INC JACKSONVILLE	4220 RACE TRACK RD STE 100	SAINT JOHNS	FL	32259
R-003324-0795	DAILEY DONNA L ET AL	12189 GRAND HERRING WAY	JACKSONVILLE	FL	32219-2793
R-003324-0845	DAS RICARDO	12249 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0975	DAVIS LEE ANDREW JR	12095 ELDER BRANCH LN	JACKSONVILLE	FL	32219-2790
R-003324-0770	DAVIS ROMEL	12159 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0630	DE LA FUENTE HORACIO VELIZ	12016 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0945	DENNIS CHRISTOPHER ELIJAH	5441 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0370	DIAZ MARILU MARTIN ET AL	12041 RIVER TROUT CT	JACKSONVILLE	FL	32219
R-003324-0800	DICKINSON JUSTIN MARRERO	12195 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0495	DIXON KAY ANN DIANA	5612 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-001332-0000	DOROTHYS LANDING LLC	4220 GARIBALDI AV	JACKSONVILLE	FL	32210
R-003325-0170	DOROTHYS LANDING LLC	4220 GARIBALDI AV	JACKSONVILLE	FL	32210
R-003324-0480	DUNCAN NICHOLAS	5630 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0605	ESKRIDGE MARCHA	12046 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0895	ESTEBANEZ ROBERT C	12057 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-0705	ETIENNE MISHANDRAY	12091 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0580	EVELYN DOMINIC	12076 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1195	FAJARDO LUIS ALBERTO	5418 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219-2783
R-003324-1180	FRAZIER EMMETT III	12113 ELDER BRANCH LN	JACKSONVILLE	FL	32219
R-003324-1295	G KNIGHT SPECIAL NEEDS TRUST	12707 49TH ST N STE 100	CLEARWATER	FL	33762-2764
R-003324-0375	GALLAGHER TAYLOR RYAN	12035 RIVER TROUT CT	JACKSONVILLE	FL	32219
R-003324-0910	GARCIA BIANCA ET AL	12074 GREEN THICKET LN	JACKSONVILLE	FL	32219-2765
R-003324-0595	GARCIA SASHA IVELISSE	12058 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1150	GLIDDEN MORRIS	12149 ELDER BRANCH LN	JACKSONVILLE	FL	32219
R-003324-0730	GRANT PAULA ANDREA	12121 GRAND HERRING WAY	JACKSONVILLE	FL	32219-2793
R-003324-0540	HALL JEFFREY	12176 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0925	HALL MICHAEL S	5465 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0400	HALLENBECK KIMBERLY LASHON	12042 RIVER TROUT CT	JACKSONVILLE	FL	32219
R-003324-0700	HARRIS CEANDREST SHACK	12085 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0790	HAYES JORDAN ANDREW	12183 GRAND HERRING WAY	JACKSONVILLE	FL	32219-2793
R-003324-0430	HAYWOOD HELENA	5673 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0550	HICKSON RUSSELL FRANCIS ET AL	12160 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0840	HOWAL RYAN WILLIAM ET AL	708 META POINTE DR	CHESAPEAKE	VA	23323
R-003324-0955	HUGHES PRECIOUS	5429 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219-2783

R-003324-1320	IRIZARRY LOPEZ JONATHAN STEVEN	12123 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-0710	IRVIN CHRISTOPHER JR	12097 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0830	JACKSON ANTONIO J	12231 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0130	JACKSONVILLE ELECTRIC AUTHORITY	225 N PEARL ST	JACKSONVILLE	FL	32202
R-003324-0520	JEANJACQUES TERRILL PIERRE	12210 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0440	JOHNSON LEE J JR	5690 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0640	JOHNSON LORAIN	12004 GRAND HERRING WAY	JACKSONVILLE	FL	32219-2792
R-003324-0720	JOHNSON WILLIE	12109 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0745	JONES LOUIS EDWARD ISRAEL	5715 BLUETICK CT	JACKSONVILLE	FL	32219-2990
R-003324-0880	JOSHI PARBAT ET AL	4817 VICTORIA CIR	WEST PALM BEACH	FL	33409
R-003324-1240	KEENON DEJA DESCHEIL	12110 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-1305	KING CAROL ANN	12141 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-0345	KWANSAH MARK L	5609 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0870	LAMAZON TIFFINEY S	12087 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-0385	LEPPERT MICHAEL A JR	12024 RIVER TROUT CT	JACKSONVILLE	FL	32219
R-003324-0900	LIBURD LEMIA SHINIQUEKALENA	12058 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-0455	LIDDELL JUSTIN HENRY	5672 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0445	LINDSEY STEPHANIE M	5684 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0390	LIZANO LENIN OMAR	12030 RIVER TROUT CT	JACKSONVILLE	FL	32219
R-003324-0820	LOVERA HUGO	12219 GRAND HERRING WAY	JACKSONVILLE	FL	32219-2793
R-003324-1300	LUCAS ROBERT II	12147 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-1275	MALEZI KWASI	12160 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-0715	MARRERO ADOLFO A	12103 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0960	MARTINDALE ORION STAR	5423 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0765	MARTINEZ ANDREW J	12153 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1210	MCMASTER BRIANNA MICHELLE	5436 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219-2783
R-003324-0780	MERLE ERICK FIGUEROA	12171 GRAND HERRING WAY	JACKSONVILLE	FL	32219-2793
R-003324-0785	MOORE ANNIE MICHELLE	12177 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1250	MOORE SHEILA ET AL	12130 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-0435	MORALEZ JASON	5696 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0545	MORSON KEMANI CARL YERO	12168 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0935	NAIRN RAEKWON	5453 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0760	NEGRON ANSEL JAFET AGOSTO	12147 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0575	NIKOLAYCHUK PAVEL	12082 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0620	OBRYANT DEVIN ST LAURANT	12028 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0635	OGLETREE KELVIN DEMITRIS	12010 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0750	OSORIO GEORGE	5716 BLUETICK CT	JACKSONVILLE	FL	32219
R-003324-0490	PARRISH SHRONDA	5618 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0565	PEREZ IVANNE	12122 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0980	PERRY CHRISTOPHER JEROD	12089 ELDER BRANCH LN	JACKSONVILLE	FL	32219-2790
R-003324-0670	PETERSON KENITRA MARIE	12049 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1270	PETTY ZACHARY TYLER ET AL	12154 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-0475	PICKRON MARCUS CALEB	5636 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0875	POWELL LAMORE N	12081 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-0585	PRESCOTT CHRIS	12070 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0600	QUAIL KEVIN JOSEPH	12052 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1175	REINERT BILLY BEN	12119 ELDER BRANCH LN	JACKSONVILLE	FL	32219-2791
R-003324-0380	RIVERA BRYAN	12029 RIVER TROUT CT	JACKSONVILLE	FL	32219
R-003324-0570	ROBISON ROSARIO ET AL	12114 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0515	ROCHE EUGENE	12218 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0410	RODGERS JEFFREY K	5649 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0675	ROEBUCK JERRY L	12055 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1335	ROSIERE PRESTON M	12105 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-0500	SALINAS GIOVANNI A	5606 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0420	SHELL CHRISTOPHER	5661 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0350	SEARS MICHELLE RENEE	5615 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0835	SHERBAUM DANIEL ET AL	12237 GRAND HERRING WAY	JACKSONVILLE	FL	32219-2793
R-003324-0940	SMITH TONY EDWARD II	6732 LONGLEAF BRANCH DR	JACKSONVILLE	FL	32222-4228
R-003324-1185	SOTO ALEXANDER	12107 ELDER BRANCH LN	JACKSONVILLE	FL	32219-2791
R-003324-0510	SPARKS LAN THOMAS	5594 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0735	STEVENS JARED MICHAEL	12127 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0695	STRAITT ANDREW	12079 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0460	TAYLOR BRIANNA ET AL	1296 RIP TIDE BLVD	JACKSONVILLE BEACH	FL	32250
R-003324-1235	TERRY MAXCINE GEORGETTE	12104 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-0485	THOMAS MARCUS	5624 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0405	TORRES JOSE RAMON OJEDA	5643 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0810	TOUSSAINT JASHUA	12207 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0665	TOWNSEND SAMONE	12043 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1255	VAN NGUYEN TANNER	12136 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-0530	VANN TONY	12196 GRAND HERRING WAY	JACKSONVILLE	FL	32219-2793
R-003324-0330	VAUSE NICHOLAS	5591 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219

R-003324-0560	VILLEGAS JADEN M	12134 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0535	WALKER DERICKA	12184 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0725	WALKER DONNIE ET AL	12115 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-1325	WALLS JAMES WILLIAM	12117 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-0470	WAMPLER SAMUEL J ET AL	5644 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0340	WARD ARIC	5603 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0395	WATSON DARRELL WAYNE	2080 FM 134	JEFFERSON	TX	75657
R-003324-0685	WATSON DOUGLAS	12067 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0970	WELLS MARY E	5411 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219-2783
R-003324-0930	WELLS QUEMAKI	5459 HOLLOW BIRCH DR	JACKSONVILLE	FL	32219
R-003324-0680	WHEELER CHARLES III	12061 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0865	WILLIAMS KEEGAN	12093 GREEN THICKET LN	JACKSONVILLE	FL	32219
R-003324-1265	WILLIAMS TONIA LASHANNA	12148 GREEN THICKET LN	JACKSONVILLE	FL	32219-2764
R-003324-0775	WILSON VAELONI SHANELLE	12165 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0660	WORKMAN OLIVER ALLEN ET AL	12035 GRAND HERRING WAY	JACKSONVILLE	FL	32219
R-003324-0755	WRIGHT LOVIETT V	5710 BLUETICK CT	JACKSONVILLE	FL	32219
R-003324-0890	ZAYAS ALEXANDRA RIVERA	12063 GREEN THICKET LN	JACKSONVILLE	FL	32219

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT**

4C

RESOLUTION 2024-06
[FY 2025 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2025 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Cope's Landing Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Duval County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("**FY 2025**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT:

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.
 - b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
 - c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.
- 3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2025 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
- 4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
 - a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on "**Direct Collect Property**" identified in **Exhibit B** shall be

collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B**. The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

- i. *Due Date (O&M Assessments)*. O&M Assessments directly collected by the District shall be due and payable in full on December 1, 2024; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2024, 25% due no later than February 1, 2025, and 25 % due no later than May 1, 2025.
- ii. *Due Date (Debt Assessments)*. Debt Assessments directly collected by the District shall be due and payable in full on in full on December 1, 2024; provided, however, that, to the extent permitted by law, the Debt Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2024, 25% due no later than February 1, 2025, and 25% due no later than May 1, 2025.
- iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

- c. **Future Collection Methods.** The District’s decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 9th day of July, 2024.

ATTEST:

**COPE’S LANDING COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

5A

LOCALiQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Cope's Landing CDD
9742 Via Amati
LAKE WORTH BEACH FL 33467

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 Florida Times-Union, published in Duval and Clay Counties, Florida; that the attached copy of advertisement, being a Govt Public Notices, was published on the publicly accessible website of Duval and Clay Counties, Florida, or in a newspaper by print in the issues of, on:

06/06/2024

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 06/06/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost:	\$492.44	
Tax Amount:	\$0.00	
Payment Cost:	\$492.44	
Order No:	10253040	# of Copies:
Customer No:	1457784	0
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MARIAH VERHAGEN
Notary Public
State of Wisconsin

NOTICE OF RULE DEVELOPMENT
FOR AMENITY POLICIES
AND RATES BY

THE COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
In connection with its anticipated ownership and operation of certain recreational amenity facilities and improvements (hereinafter collectively referred to as the "Amenities"), and in accordance with Chapters 120 and 190, Florida Statutes, the Cope's Landing Community Development District (the "District") hereby gives notice of its intention: (i) to establish policies, rules and fees imposed on persons desiring to utilize the Amenities who are residents and non-residents of the District; (ii) to develop rules relating to the suspension and/or termination of patrons' use of the Amenities; and (iii) establish violation and penalty policies (collectively, the "Amenity Policies and Rates").

The purpose and effect of the Amenity Policies and Rates is to provide for efficient and effective District operations of the District's Amenities and other properties by setting policies and regulations to implement the provisions of Section 190.035, Florida Statutes. General legal authority for the District to adopt the proposed Amenity Policies and Rates include Chapters 120 and 190, Florida Statutes, as amended, and specific legal authority includes Sections 190.035(2), 190.011(5), 190.012(3), 190.035, 190.041, 120.54, 120.69 and 120.81, Florida Statutes, as amended.

A public hearing on the adoption of the proposed Amenity Policies and Rates will be conducted by the District on July 9, 2024 at 3:00 p.m. at Cope's Landing Amenity Center, 2123 Great Eagle Road, Jacksonville, Florida 32219. A preliminary copy of the proposed Amenities Policies and Rates may be obtained, without cost, by contacting the District Manager at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 or by phone at (561) 571-0010 or by e-mail at torrese@whhassociates.com.

Ernesto Torres
District Manager

LOCALiQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

None None
Cope's Landing Community Development District
2300 Glades RD # 410W
Boca Raton FL 33431-8556

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 Florida Times-Union, published in Duval and Clay Counties, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Duval and Clay Counties, Florida, or in a newspaper by print in the issues of, on:

06/11/2024

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 06/11/2024

Linda Tutt
Legal Clerk

Mariah Verhagen
Notary, State of WI, County of Brown

8.25.26

My commission expires

Publication Cost:	\$1714.88	
Tax Amount:	\$0.00	
Payment Cost:	\$1714.88	
Order No:	10265648	# of Copies:
Customer No:	1023330	1
PO #:		

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MARIAH VERHAGEN
Notary Public
State of Wisconsin

**NOTICE OF RULEMAKING FOR AMENITY POLICIES AND RATES BY
THE COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT**

A public hearing will be conducted by the Board of Supervisors (the "Board") of the Cope's Landing Community Development District (the "District") on **July 9, 2024 at 3:00 p.m. at Cope's Landing Amenity Center 12123 Great Eagle Road, Jacksonville, Florida 32219**. Prior Notice of Rule Development was published in the Florida Times-Union on June 6, 2024.

In connection with its anticipated ownership and operation of certain recreational amenity facilities and improvements (hereinafter collectively referred to as the "Amenities"), and in accordance with Chapters 120 and 190, *Florida Statutes*, the District hereby gives notice of its intention: (i) to establish policies, rules and fees imposed on persons desiring to utilize the Amenities who are residents and non-residents of the District; (ii) to develop rules relating to the suspension and/or termination of patrons' use of the Amenities; and (iii) establish violation and penalty policies (collectively, the "Amenity Policies and Rates").

The purpose and effect of the Amenity Policies and Rates is to provide for efficient and effective District operations of the District's Amenities and other properties by setting policies and regulations to implement the provisions of Section 190.035, *Florida Statutes*. General legal authority for the District to adopt the proposed Amenity Policies and Rates include Chapters 120 and 190, *Florida Statutes*, as amended, and specific legal authority includes Sections 190.035(2), 190.011(5), 190.012(3), 190.035, 190.041, 120.54, 120.69 and 120.81, *Florida Statutes*, as amended. The proposed fees include:

TYPE	RATE
Non-Resident Annual User Fee	\$4,000.00
Access Card Replacement Fee	\$25.00
Amenity Room Rental Fee (Up to 50 Guests)	\$250.00
Security Deposit for Amenity Room Rental	\$250.00

Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), *Florida Statutes*, must do so in writing within twenty-one (21) days after publication of this notice. Any affected person may request a public hearing by submitting a written request within twenty-one (21) days after the date of publication of the notice.

The public hearing to be held at the date, time and location stated above may be continued to a date, time and place to be specified on the record at the hearing. If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based.

One or more Supervisors may participate in the public hearing by telephone. At the above location, if a public hearing is requested, there will be present a speaker telephone so that any interested party can attend the public hearing at the above location and be fully informed of the discussions taking place either in person or by speaker telephone device.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this hearing is asked to advise the District Office at least forty-eight (48) hours before the hearing by contacting the District Manager at (561) 571-0010. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

A copy of the proposed Amenity Policies and Rates may be obtained by contacting the District Manager at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 or by phone at (561) 571-0010 or by e-mail at torrese@whhassociates.com.

COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENITY FACILITIES POLICIES, RATES, AND FEES; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE

WHEREAS, the Cope's Landing Community Development District ("**District**") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, Chapters 120 and 190, *Florida Statutes*, authorizes the District to adopt rules, rates, charges and fees to govern the administration of the District and defray costs of operation and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, the District's Board of Supervisors ("**Board**") desires to adopt its rules, rates and fees related to the use of the District's amenity facility and services ("**Amenity Rules**"), which governs the operation of the Amenity Facilities and other properties; and

WHEREAS, the Board finds that the Amenity Rules outlined in **Exhibit A** are just and equitable having been based upon (i) the amount of service furnished; and (ii) other factors affecting the use of the facilities furnished; and

WHEREAS, the Board has complied with applicable Florida law concerning rule development, ratemaking, and rule and rate adoption, including the holding of a public hearing thereon; and

WHEREAS, the Board finds that it is in the best interests of the District and necessary for the efficient operation of the District to adopt by resolution the Amenity Rules, which are attached hereto as **Exhibit A** and incorporated herein by this reference, for immediate use and application.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Amenity Rules set forth in **Exhibit A** are hereby adopted pursuant to this resolution as necessary for the conduct of District business and shall remain in full force and effect unless revised or repealed by the District in accordance with Chapters 120 and 190, *Florida Statutes*.

SECTION 2. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 9th day of July, 2024.

ATTEST:

**COPE’S LANDING COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Amenity Rules

Exhibit A:
Amenity Rules

COPE’S LANDING
COMMUNITY DEVELOPMENT DISTRICT

Rules, Policies and Fees
for the Amenity Facilities
Adopted July 9, 2024

Cope’s Landing Amenity Facilities
12123 Great Eagle Road
Jacksonville, Florida 32219

DEFINITIONS

"Access Card" – shall mean the identification card issued to Patrons.

"Amenity Facilities" or "Amenity" - shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to, the Amenity Facilities, a pool with splash pad area, fitness room, playground, rental/meeting space, lap pool, pickle ball court and a fishing pond together with their appurtenant facilities and areas.

"Amenity Facilities Policies" or "Policies" - shall mean these Rules, Policies and Fees for the Amenity Facilities of Cope's Landing Community Development District, as amended from time to time.

"Amenity Manager" - shall mean the District Manager or that person or firm so designated by the District's Board of Supervisors.

"Annual User Fee" - shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident User. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

"Board of Supervisors" or "Board" - shall mean the Cope's Landing Community Development District's Board of Supervisors.

"District" - shall mean the Cope's Landing Community Development District.

"District Manager" - shall mean the professional management company with which the District has contracted to provide management services to the District.

"Guest" - shall mean any person or persons who are invited by a Patron to participate in the use of the Amenity Facilities.

"Non-Resident User" - shall mean any person or Family not owning property in the District who is paying the Annual User Fee to the District for use of all Amenity Facilities.

"Patron" or "Patrons" - shall mean Residents, Non-Resident Users, and Renters/Leaseholders who are eighteen (18) years of age and older.

"Property Owner" - shall mean that person or persons having fee simple ownership of land within the Cope's Landing Community Development District, and also may be referred to as a **"Resident."**

"Renter" - shall mean any tenant residing in a Resident's home pursuant to a valid rental or lease agreement.

COPE'S LANDING ANNUAL USER FEE

The Annual User Fee for any Non-Resident User is identified in **Exhibit A** attached hereto. This payment must be paid in full at the time of completion of the Non-Resident User application and the corresponding agreement. This fee will permit the use of all Amenity Facilities for one (1) full year from the date of receipt of payment by the District. Each subsequent renewal shall be paid in full on the anniversary date of application for use of the Amenity Facilities by such Non-Resident User. Such fee may be increased, by action of the Board of Supervisors, to reflect increased costs of operation of the amenity facilities; such increase may not exceed ten percent (10%) per year. The use of the Amenity Facilities is not available for commercial purposes.

ACCESS CARDS

- (1) Patrons and Guests can use their Access Cards to gain access to the Amenities. Upon arrival at the clubhouse or other Amenity Facility, Patrons and Guests will scan their Access Cards in the card reader located outside of the main entrance doors in order to unlock the doors. Under no circumstance should a Patron or Guest provide an Access Card to another person to allow him or her to use the Amenities.
- (2) Each Patron family will receive two (2) Access Cards per lot (not per Patron) upon registration with the District.
- (3) Access Cards are the property of the District and are non-transferable except in accordance with the District's Policies.
- (4) All lost or stolen cards need to be reported immediately to the District. There charge to replace lost or stolen cards is identified in **Exhibit A** attached hereto. Patron with the lost or stolen Access Card will be financially responsible for damages resulting from unreported loss or theft of the access card.

GUESTS

- (1) Patrons bringing a Guest(s) are responsible for any and all actions taken by such Guest. Violation by a Guest on any of these Policies as set forth by the District could result in loss of that Patron's privileges and membership.
- (2) No more than five (5) persons per lot (not per Patron) are permitted as Guests to the Amenities at one time unless the Patron has reserved a room at the Amenity and has paid the required usage fee. In the event the Patron has rented a room at the Amenity, the number of Guests shall be limited by the room or meeting room maximum pursuant to applicable building codes.

RENTER'S PRIVILEGES

- (1) Property Owners who rent out or lease out their residential unit(s) in the District shall have the right to designate the Renter of their residential unit(s) as the beneficial users of the Property Owner's Amenity Facilities privileges.
- (2) In order for the Renter to be entitled to use the Amenity Facilities, the Renter must complete the Non-Resident User application and sign the accompanying agreement. The Annual User Fee will then be waived for the Renter. A Renter who is designated as the beneficial user of the Property Owner's Amenity privileges shall be entitled to the same rights and privileges to use the Amenity Facilities as the Property Owner.
- (3) During the period when a Renter is designated as the beneficial user of the Property Owner's privilege to use the Amenity Facilities, the Property Owner shall not be entitled to use the Amenity Facilities with respect to that property.
- (4) Property Owners shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedure established by the District. Property Owners are responsible for the behavior of their respective Renter.
- (5) If such individuals reside with the Property Owner, the Property Owner shall be required to add, to the Amenity Facilities Registration Form, the names of all individuals who reside in the Property Owner's home, whether as a result of a rental agreement, lease or any other agreement, and the Property Owner shall be held financially responsible for any and all damage to District property caused by any of the individuals who reside in the Property Owner's home. Such individuals will not be issued additional Access Cards.
- (6) Renters shall be subject to such other rules and regulations as the Board may adopt from time to time.

GENERAL FACILITY PROVISIONS

All Patrons and Guests using the Amenity Facilities are expected to conduct themselves in a responsible, courteous and safe manner, in compliance with all policies and rules of the District governing the Amenity Facilities. Violation of the District's Policies and/or misuse or destruction of Amenity Facility equipment may result in the suspension or termination of District Amenity Facility privileges with respect to the offending Patron or Guest.

The Board reserves the right to amend, modify or delete, in part or in their entirety, these Policies when necessary, at a duly-noticed Board meeting. However, in order to change or modify rates or fees beyond the increases specifically allowed for by the District's rules and regulations, the Board must hold a duly-noticed public hearing on said rates and fees.

- (1) Children under thirteen (13) years of age must be accompanied at all times by a parent or adult Patron over eighteen (18) years of age.

- (2) Dogs and all other pets (with the exception of service animals, as such term is defined by the Americans with Disabilities Act) shall not be permitted at the Amenity Facilities.
- (3) Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns or in any way which blocks the normal flow of traffic.
- (4) Fireworks of any kind are not permitted anywhere at or on the Amenity Facilities or adjacent areas.
- (5) The Board of Supervisors (as an entity), Amenity Manager and/or the District Manager shall have full authority to enforce these policies.
- (6) Smoking of any kind using any device is not permitted at any Amenity Facilities.
- (7) Glass and other breakable items are not permitted at any Amenity Facility.
- (8) Patrons and their Guests shall treat all staff members with courtesy and respect.
- (9) Off-road bikes/vehicles are prohibited on all property owned, maintained and operated by the District or on any of the Amenity Facilities.
- (10) The District will not offer childcare services to Patrons or Guests at any of the Amenity Facilities.
- (11) Skateboarding and rollerblading are not allowed on the Amenity Facilities property at any time. This includes, but is not limited to, the Amenity Facilities, athletic fields, playground area, and sidewalks surrounding these areas.
- (12) Events/performances at any Amenity Facility, including those by outside entertainers, must be approved in advance by the District Manager.
- (13) Unless permitted otherwise per these policies; alcoholic beverages are not permitted at any District owned facility or property at any time.
- (14) Commercial advertisements shall not be posted or circulated in the Amenity Facilities. Except as may otherwise be permitted by law, petitions, posters or promotional material shall not be originated, solicited, circulated or posted on Amenity Facilities property unless approved in writing by the District Manager.
- (15) The Amenity Facilities shall not be used for commercial purposes. The term "commercial purposes" shall mean those activities which involve, in any way, the provision of goods or services for compensation.
- (16) Firearms or any other weapons are not permitted in any of the Amenity Facilities.

- (17) The District Manager reserves the right to authorize all programs and activities, including the number of participants, equipment and supplies usage, facility reservations, etc., at all Amenity Facilities , except usage and rental fees that have been established by the Board.
- (18) Loitering (the offense of standing idly or prowling in a place, at a time or in a manner not usual for law-abiding individuals, under circumstances that warrant a justifiable and reasonable alarm or immediate concern for the safety of persons or property in the vicinity) is not permitted at any Amenity Facility.
- (19) All Patrons and Guest shall abide by and comply with any and all federal, state and local laws and ordinances while present at or utilizing the Amenity Facilities and shall ensure that any minor for whom they are responsible also complies with the same.
- (20) Portable grills of all kinds are prohibited at the Amenity Facilities.

AMENITY FACILITY OPERATIONS

Hours: The District Amenity Facilities are available for use by Patrons during normal operating hours to be established and posted by the District.

Emergencies: After contacting 911 if required, all emergencies and injuries must be reported to the office of the District Manager (phone number (561) 571-0010).

Please note that the Amenity Facilities are unattended facilities. Persons using the Amenity Facilities do so at their own risk. Additional staff members are not present to provide personal training, exercise consultation or athletic instruction, unless otherwise noted, to Patrons or Guests. Persons interested in using the Amenity Facilities are encouraged to consult with a physician prior to commencing a fitness program.

LOSS OR DESTRUCTION OF PROPERTY OR INSTANCES OF PERSONAL INJURY

- (1) Each Patron and each Guest, as a condition of using the Amenity Facilities, assumes sole responsibility for his or her property. The District and its contractors shall not be responsible for the loss or damage to any private property used or stored on or in any of the Amenity Facilities, whether in lockers or elsewhere.
- (2) No person shall remove from the room in which it is placed or from any Amenity Facility, any property or furniture belonging to the District or its contractors without proper authorization from the District Manager or the Board. Patrons shall be liable for any property damage and/or personal injury at the Amenity Facilities or at any activity or function operated organized, arranged or sponsored by the District or its contractors, which is caused by the Patron or the Patron's Guest or family member(s). The District reserves the right to pursue any and all legal and equitable measures necessary to remedy any losses

it suffers due to property damage or personal injury caused by a Patron or the Patron's Guest or family member(s).

- (3) Any Patron, Guest or other person who, in any manner, makes use of or accepts the use of any apparatus, appliance, facility, privilege or service whatsoever owned, leased or operated by the District or its contractors or who engages in any contest, game, function, exercise, competition or other activity operated organized, arranged or sponsored by the District or its contractors, either on or off the Amenity Facilities' premises, shall do so at his or her own risk, and shall hold the Amenity Facilities' owners, the District, the Board of Supervisors, District employees, District representatives, District contractors and District agents, harmless from any and all loss, cost, claim, injury, damage or liability sustained or incurred by him or her, resulting therefrom and/or from any act of omission of the District or their respective operators, supervisors, employees, contractors or agents. Any Patron shall have, owe, and perform the same obligation to the District and their respective operators, supervisors, employees, representatives, contractors, and agents hereunder with respect to any loss, cost, claim, injury, damage or liability sustained or incurred by any Guest or Patron.
- (4) Should any party bound by these Policies bring suit against the District, the Board of Supervisors or staff, agents or employees of the District or any Amenity Facility operator or its officers, employees, representatives, contractors or agents in connection with any event operated organized, arranged or sponsored by the District or any other claim or matter in connection with any event operated organized, arranged or sponsored by the District, and fail to obtain judgment therein against the District or the Amenity Facilities' operators, officers, employees, representatives, contractors or agents, said party bringing suit shall be liable to the prevailing party (i.e. the District, etc.) for all costs and expenses incurred by it in the defense of such suit, including court costs and attorney's fees through all appellate proceedings.

GENERAL SWIMMING POOL RULES
NO LIFEGUARD ON DUTY -SWIM AT YOUR OWN RISK

- (1) Children under fourteen (14) years of age must be accompanied at all times by a parent or adult Patron during usage of the pool facility.
- (2) No diving, jumping, pushing, running or other horseplay is allowed in the pool or on the pool deck area.
- (3) Hanging on the lane lines, interfering with the lap-swimming lane, and diving are prohibited.
- (4) Any music playing device and/or televisions are not permitted unless they are personal units equipped with headphones.
- (5) Swimming is permitted only during designated hours as posted at the pool, and such hours are subject to change at the discretion of the District Manager. Swimming after dusk is

prohibited by the Florida Department of Health. Patrons and Guests swim at their own risk and must adhere to swimming pool rules at all times.

- (6) Showers are required before entering the pool.
- (7) Alcohol and glass containers are prohibited.
- (8) Food is prohibited on the pool deck area.
- (9) Children under three (3) years of age, and those who are not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste in the swimming pool/deck area.
- (10) The Amenity Manager is authorized to direct the discontinued usage of play equipment, such as floats, rafts, snorkels, dive sticks, and flotation devices during times of peak or scheduled activity at the pool or if the equipment causes a safety concern.
- (11) Swimming pool hours will be posted. Pool availability may be limited or rotated in order to facilitate maintenance of the facility. Depending upon usage, the pool may be closed for various periods of time to facilitate maintenance and to maintain health code regulations.
- (12) Bicycles, skateboards, roller blades, scooters and golf carts are not permitted on the pool deck area or inside the Amenity Facilities.
- (13) The District Manager reserves the right to authorize all programs and activities (including the number of participants, equipment and supplies usage, etc.) conducted at the pool, including swim lessons and aquatic/recreational programs.
- (14) Any person swimming during non-posted swimming hours may be suspended from using the facility.
- (15) Proper swim attire, swimsuits or board shorts, shirts that are made of dry fit material must be worn in the pool. No street clothes, cut offs or gym shorts are permitted in the pool at any time.
- (16) No chewing gum is permitted in the pool or on the pool deck area.
- (17) For the comfort of others, the changing of diapers or clothes is not allowed poolside.
- (18) No one shall pollute the pool. Anyone who pollutes the pool is liable for any costs incurred in treating and reopening the pool.
- (19) Radio controlled watercraft are not allowed in the pool area.
- (20) Pool entrances must be kept clear at all times.
- (21) No swinging on ladders, fences or railings is allowed.
- (22) Pool furniture is not to be removed from the pool area.

- (23) Loud, profane or abusive language is absolutely prohibited.
- (24) No physical or verbal abuse will be tolerated.
- (25) Tobacco products are not allowed in the pool area.
- (26) Illegal drugs are not permitted.
- (27) The District is not responsible for lost or stolen items.
- (28) Chemicals used in the pool/spa may affect certain hair or fabric colors. The District is not responsible for these effects.
- (29) The pool and covered lanai area may not be rented at any time; however, access may be limited at certain times for various District functions, as approved by the Board.
- (30) Food, beverages, glass containers, and animals are prohibited in the pool.
- (31) Pets are generally prohibited. Individuals with a disability and service animal trainers may be accompanied by a service animal, as defined in Chapter 413.08, F.S., but the service animal is not allowed to enter the pool water or onto the drained area of an interactive water feature (IWF) in order to prevent a direct threat to the health of pool patrons.

SWIMMING POOL: FECES POLICY

- (1) If contamination occurs, the pool will be closed for twelve (12) hours or more as necessary so that remedial measures may be taken to ensure safe swimming conditions in accordance with Department of Health rules.
- (2) Parents should take their children to the restroom before entering the pool.
- (3) Children under three (3) years of age, and those who are not reliably toilet trained, must wear rubber lined swim diapers and a swimsuit over the swim diaper.

GENERAL PURPOSE ATHLETIC FIELDS

These fields are open to all Patrons for use from dawn to dusk, seven (7) days a week. These fields are not to be used for events other than athletic events, Board approved reservations or District sponsored events. Should you have any questions regarding this policy please contact the District Manager.

DISTRICT PLAYGROUND/TOT LOT POLICIES

- (1) Children under the age of ten (10) must be accompanied by an adult Patron.
- (2) No roughhousing on the playground.
- (3) Persons using the playground must clean up all food, beverages and miscellaneous trash brought to the playground. Glass containers are prohibited.
- (4) The use of profanity or disruptive behavior is absolutely prohibited.
- (5) Patrons and Guests who use the playground do so at their own risk.
- (6) The playgrounds may not be reserved or rented by Patrons; however, they may be reserved by the District for District-sponsored events or functions.

PETS

Dogs and all other pets (with the exception of service animals, as such term is defined by the Americans with Disabilities Act) shall not be permitted at the Amenity Facilities. Dogs and all other pets (with the exception of service animals, as such term is defined by the Americans with Disabilities Act) must be kept on a leash at all times on property that is owned by the District other than the Amenity Facilities, including, but not limited to the stormwater pond banks.

FITNESS CENTER POLICIES

Eligible Users: Patrons and Guests sixteen (16) years of age and older are permitted to use the District fitness training room during designated operating hours. No children under the age of sixteen (16) are allowed in the District fitness training room at any time, unless such child is fourteen (14) or fifteen (15) has their parent/guardian approval and satisfies the following steps: Children complete a fitness orientation with the Amenity Manager and an executed liability release is provided signed by the parent/guardian

Food and Beverage: Food (including chewing gum) is not permitted within the District fitness training room. Beverages, however, are permitted in the District fitness training room if contained in non-breakable containers with screw top or sealed lids. Alcoholic beverages are not permitted. Smoking is not permitted in the fitness training room.

Please note the Fitness Center is an unattended facility, persons using the facility do so at their own risk.

- (1) Appropriate attire and footwear (covering the entire foot) must be worn at all times in the District fitness training room. Appropriate attire includes t-shirts, tank tops, shorts, leotards, and/or sweat suits (no swimsuits).

- (2) Each individual is responsible for wiping off fitness equipment after use.
- (3) Use of personal trainers is permitted in the District fitness training room per approval of the District Manager.
- (4) Hand chalk is not permitted to be used in the District fitness training room.
- (5) Any music playing device are not permitted unless they are personal units equipped with headphones.
- (6) No bags, gear or jackets are permitted on the floor of the District fitness training room or on the fitness equipment.
- (7) Weights or other fitness equipment may not be removed from the District fitness centers.
- (8) Please limit use of cardiovascular equipment to thirty (30) minutes and step aside between multiple sets on weight equipment if other persons are waiting.
- (9) Please be respectful of others. Allow other Patrons and Guests to also use equipment, especially the cardiovascular equipment.
- (10) Please replace weights to their proper location after use.
- (11) Free weights are not to be dropped and should be placed only on the floor or on equipment made specifically for storage of the weights.

PICKLE BALL COURT

All Patrons and guests using the Pickle Ball Court are expected to conduct themselves in a responsible, courteous and safe manner in compliance with all policies and rules of the Cope's Landing Community Development District governing the amenity facilities. Disregard or violation of the District's policies and rules and misuse or destruction of Pickle Ball Court equipment may result in the suspension or termination of Pickle Ball Court privileges. Guests may use the Pickle Ball Court if accompanied by an adult Patron.

Please note that the Pickle Ball Court is an unattended facility and persons using the facility do so at their own risk. Persons interested in using the Pickle Ball Court are encouraged to consult with a physician prior to using the facility.

Policies:

- (1) Proper pickle ball etiquette shall be adhered to at all times. The use of profanity or disruptive behavior is prohibited.
- (2) Persons using the pickle ball court must supply their own equipment (rackets, balls, etc.).

- (3) The pickle ball court is for the play of tennis only. Pets, roller blades, bikes, skates, skateboards, and scooters are prohibited from the tennis facility.
- (4) Beverages are permitted at the pickle ball court if contained **in** non-breakable containers with screw top or sealed lids. No glass containers are permitted on the pickle ball courts. Alcoholic beverages are not permitted on courts.
- (5) No chairs other than those provided by the District are permitted on the pickle ball courts.
- (6) Lights at the pickle ball must be turned off after use.

AMENITY ROOM RENTAL POLICIES

Residents and Non-Resident Users may reserve the Amenity Room through the Amenity Manager's office for various meetings, classes, events, etc. for a maximum of five (5) hours per event. The five (5) hour limitation can only be exceeded upon specific authorization from the Board. Patrons may not reserve the Amenity Room more than four (4) times in any twelve (12) month period. The maximum number of persons attending any event shall not exceed fifty (50) persons for the Amenity Room. Reservations of the Amenity Room are on a first come, first serve basis and is subject to approval by the Amenity Manager. Upon application for use of the Amenity Room, the Amenity Manager will determine if a paid attendant will be necessary. If an attendant is necessary, the party requesting the Amenity Room will be required to pay the costs associated with the attendant. The Amenity Room will not be available for rental on the following days:

January 1 st	Thanksgiving Day
Easter Sunday	December 24 th
Memorial Day	December 25 th
July 4 th	December 31 st
Labor Day	

The Amenity Room is not available for rentals during Memorial Day Weekend, Labor Day Weekend or any other weekend on which a federal holiday falls on either a Monday or Friday with the exception of Martin Luther King Day, Washington's Birthday, Columbus Day and Veterans Day.

The pool and pool area, including the surrounding decks and furniture, is not available for reservation and shall remain open to all Patrons and their guests during normal operating hours.

A refundable deposit in the amount established by District rule is required and will be returned after the function is complete provided there is no evidence of damage to the facility. In the event the Patron wishes to cancel the reservation once the reservation has been approved and confirmed by the Amenity Manager, such cancellation must occur at least one (1) week prior to the date of reservation. Any cancellation within one (1) week of the date of such reservation will forfeit its refundable deposit.

A cleanup fee in the amount established by District rule is required for all functions. The Amenity Manager should be contacted to make proper arrangements regarding the reservation of the Amenity Room and to obtain the amounts of the deposit and cleanup fee.

No open burning or campfires are allowed at the Amenities.

Below are the **policies and guidelines** set forth and agreed upon by the Board and District Manager regarding events in the Amenity Room:

- (1) Applicant must be a Patron who will be responsible for ensuring that their Guests adhere to the policies set forth herein.
- (2) All applicants will be required to fill out and sign the District Facility Use Application Agreement per the District Manager's office.
- (3) Additional Event Liability Insurance coverage in the amount of One Million Dollars (\$1,000,000) will be required for all events that are approved to serve alcoholic beverages. This policy regarding insurance coverage also pertains to certain events the District determines should require additional Event Liability coverage on a case by case basis (to be reviewed by the District Manager or the Board of Supervisors). The District shall be named as an additional insured party on any such policies, and a certificate of insurance illustrating the appropriate coverage amount and parties is to be provided to the District Manager prior to the event.
- (4) Patrons are not allowed to bring or use grills or smokers at the Amenity Facilities.

Schedule of Fees/Deposits:

- (1) A non-refundable room rental fee for the Amenity Room will be charged as is identified in **Exhibit A** attached hereto. A final guarantee (number) of Guests is to be conveyed to the Amenity Manager no later than five (5) days before the date of the scheduled event. In absence of a final guarantee, the number indicated on the original agreement will be considered correct. A check shall be made out to the "Cope's Landing Community Development District" and submitted to the Amenity Manager's Office.
- (2) A refundable security deposit of \$250.00 shall be charged to the persons making the reservation and shall be submitted to the Amenity Manager's Office in the form of a separate check (which shall be made payable to the "Cope's Landing Community Development District"). To receive a full refund of the deposit, the following must be completed:
 1. Ensure that all garbage is removed and placed in the dumpster.
 2. Remove all displays, favors or remnants of the event. (No adhesives permitted on walls or windows)

3. Wipe off and restore the furniture and other items to their original position.
4. Wipe off counters, table tops and sink area.
5. Ensure that no damage has occurred to the Amenity Room and its surrounding property and facilities if used by Patron and their guests.

If additional cleaning is required, the Patron reserving the room will be liable for any expenses incurred by the District to hire an outside cleaning contractor. In light of the foregoing, Patrons may opt to pay for the actual cost of cleaning by a professional cleaning service hired by the District. The District Manager shall determine the amount of deposit to be returned, if any.

Indemnification – Each organization, group or individual reserving the use of the Amenity Room (or any part thereof) agrees to indemnify and hold harmless the District, its officers, agents, contractors and employees from any and all liability, claims, actions, suits or demands by any person, corporation or other entity, for injuries, death, property damage of any nature, arising out of or in connection with, whether whole or in part, the renter's use of the District lands, premises and/or Amenity Facilities, including litigation or any appellate proceeding with respect thereto. Nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity granted pursuant to Section 768.38, *Florida Statutes*.

FISHING AND LAKE POLICY

Patrons and Guests thirteen (13) years of age and older may fish in the lakes/retention ponds within the District. No children under the age of thirteen (13) are allowed on the pond banks within the District at any time, unless accompanied by an adult. Patrons and Guests fishing in these bodies of water shall remove and properly dispose of all garbage, fishing line, hooks and all other materials/supplies. The District request that everyone respect your fellow neighbor/property owner and access the lakes/retention ponds through the proper access points. No watercraft except authorized maintenance vehicles are allowed in the lake/retention ponds. Any violation of this policy will be reported to the local authorities.

The District has a catch and release policy for all fish and any other aquatic wildlife caught in the lakes/retention ponds, requiring that any fish or other aquatic wildlife caught immediately be returned to the District's lake/retention ponds from where it was caught. The purpose of the lakes/retention ponds is to help facilitate the District's natural water system for run off and overflow. Anyone who violates this provision does so at their own risk.

Swimming is prohibited in all of the lakes/retention ponds. Please use the pool at the Amenity Facilities for swimming activities.

RULES RELATING TO SUSPENSION AND TERMINATION OF PRIVILEGES

Relating to the Health, Safety and Welfare of the Patrons and Damage to Amenity Facilities:

Notwithstanding anything contained herein, the Amenity Manager may, at any time, restrict or suspend any Patron's or Guest's privileges to use any or all of the Amenity Facilities when such action is necessary to protect the health, safety and welfare of other Patrons and their Guests or to protect the Amenity Facilities from damage. Such restriction or suspension shall be for a maximum period of thirty (30) days or until the date of the next Board of Supervisors meeting, whichever occurs first. Such infraction and suspension shall be documented by the District Manager. The Board of Supervisors shall be notified to review this action at the next Board of Supervisors meeting.

Relating to District Policies and Fees for All Amenity Facilities:

A Patron's or Guest's privileges at any or all Amenity Facilities may be subject to various lengths of suspension or termination for up to one (1) calendar year by the Board of Supervisors, and a Patron or Guest may also be required to pay restitution for any property damage, if a he or she:

- (1) Fails to abide by the District Policies and Fees for All Amenity Facilities established and approved by the Board of Supervisors.
- (2) Submits false information on facility applications.
- (3) Permits unauthorized use of an Access Card.
- (4) Exhibits unsatisfactory behavior, deportment or appearance.
- (5) Fails to pay fees owed to the District in a proper and timely manner.
- (6) Treats District supervisors, staff, facility management, contractors or other representatives or other Patrons in an unreasonable or abusive manner.
- (7) Engages in conduct that is improper or likely to endanger the health, welfare, safety, harmony or reputation of the District or its supervisors, staff, facility management, contractors, other representatives or other Patrons.
- (8) Damages or destroys District property.

District Suspension and Termination Process:

In response to any violation of the rules, regulations, policies and procedures specified herein, including, but not limited to, those set forth in the preceding paragraph, the District shall follow the process outlined below with regard to suspension or termination of a Patron's or Guest's privileges:

Reporting of Violations:

For all offenses outlined above, the District Manager or Amenity Manager, shall create a written report of the incident, which report shall be signed by the offending Patron and the District Manager or Amenity Manager, as the case may be, and kept on file by the District. If the offending Patron refuses to sign the incident report, it shall be kept on file by the District with a notation to that effect by the District Manager or Amenity Manager, as the case may be.

Progression of Violations:

- A. First Offense -Written warning by staff of continued policy violations signed by the Patron/Guest and kept on file at the District Manager's Office.
- B. Second Offense - Automatic suspension of all Amenity Facilities privileges for one (1) week; a written report will be created, signed by the Patron/ Guest and kept on file at the District Manager's Office.
- C. Third Offense - Automatic suspension from all Amenity Facilities for up to thirty (30) days or until the date of the next Board of Supervisors Meeting whichever occurs first. At this time, a complete record of all pervious documented offenses within the previous twelve (12) months will be presented to the Board for recommendation of suspension beyond thirty (30) days or possible termination of the Patron's privileges for up to one (1) calendar year from the Board' s approval of termination of privileges.

Furthermore, any incidence where law enforcement is required to intervene will result in automatic suspension from all Amenity Facilities for up to thirty (30) days.

Patrons whose privileges have been suspended or revoked may have the determination reviewed by the District ' s Board of Supervisors pursuant to the District' s Rules of Procedure.

Any request for a hearing by the District's Board of Supervisors shall act to hold any such Suspension.

Trespass:

If a Patron subject to a suspension or termination is found on the Amenity Facilities premises, such Patron will be subject to arrest for trespassing.

EXHIBIT A
AMENITY FEES

Non-Resident Annual User Fee	\$4,000.00
Access Card Replacement Fee	\$25.00
Amenity Room Rental Fee (Up to 50 Guests)	\$250.00
Security Deposit for Amenity Room Rental	\$250.00

COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

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**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
FINANCIAL REPORT
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2023 TO
SEPTEMBER 30, 2023**

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA**

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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

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Cope's Landing Community Development District
City of Jacksonville, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Cope's Landing Community Development District, City of Jacksonville, Florida (the "District") as of and for the period from inception January 11, 2023 to September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the period from inception January 11, 2023 to September 30, 2023 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 21, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Cope's Landing Community Development District, City of Jacksonville, Florida ("District") provides a narrative overview of the District's financial activities for the period from inception January 11, 2023 to September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement ("GASB") No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* issued June 1999. Comparative information between the current year and the prior year is required to be presented in the Management's Discussion and Analysis ("MD&A"). However, because this is the first year of significant operations of the District, comparative information is excluded in this report. Subsequent reports will include the comparative information.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent period resulting in a net position deficit balance of (\$248,465).
- The change in the District's total net position was (\$248,465), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$318,816, an increase of \$318,816. The total fund balance is restricted for debt service.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) function.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

The District maintains three governmental fund for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered major funds.

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,	
	2023
Current and other assets	\$ 332,817
Capital assets, net of depreciation	7,088,034
Total assets	7,420,851
Current liabilities	15,086
Long-term liabilities	7,654,230
Total liabilities	7,669,316
Net position	
Net investment in capital assets	(566,196)
Restricted	317,731
Total net position	\$ (248,465)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

The District's net position decreased during the period from inception January 11, 2023 to September 30, 2023. The majority of the decrease is attributed to bond issue cost and interest expense.

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

CHANGES IN NET POSITION	
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2023	
TO SEPTEMBER 30, 2023	
Revenues:	
Program revenues	
Operating grants and contributions	\$ 35,129
Capital grants and contributions	1,138
Total revenues	<u>36,267</u>
Expenses:	
General government	35,129
Interest	1,085
Cost of issuance	<u>248,518</u>
Total expenses	<u>284,732</u>
Change in net position	<u>(248,465)</u>
Net position - beginning	-
Net position - ending	<u>\$ (248,465)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the period from inception January 11, 2023 to September 30, 2023 was \$284,732. The costs of the District's activities were funded by program revenues, which are comprised of Developer contributions.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception January 11, 2023 to September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$7,088,034 invested in capital assets for its governmental activities. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$7,695,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District anticipates an increase in activity as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Cope's Landing Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 8,423
Due from Developer	5,578
Restricted assets:	
Investments	318,816
Capital assets:	
Nondepreciable	<u>7,088,034</u>
Total assets	<u>7,420,851</u>
 LIABILITIES	
Accounts payable	8,001
Developer advance	6,000
Accrued interest payable	1,085
Non-current liabilities:	
Due within one year	105,000
Due in more than one year	<u>7,549,230</u>
Total liabilities	<u>7,669,316</u>
 NET POSITION	
Net investment in capital assets	(566,196)
Restricted for debt service	<u>317,731</u>
Total net position	<u>\$ (248,465)</u>

See notes to the financial statements

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2023 TO SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary government:				
Governmental activities:				
General government	\$ 35,129	\$ 35,129	\$ 1,138	\$ 1,138
Interest on long-term debt	1,085	-	-	(1,085)
Cost of issuance	248,518	-	-	(248,518)
Total governmental activities	284,732	35,129	1,138	(248,465)
				Change in net position (248,465)
				Net position - beginning -
				Net position - ending \$ (248,465)

See notes to the financial statements

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 8,423	\$ -	\$ -	\$ 8,423
Investments	-	318,816	-	318,816
Due from Developer	4,440	-	1,138	5,578
Total assets	<u>\$ 12,863</u>	<u>\$ 318,816</u>	<u>\$ 1,138</u>	<u>\$ 332,817</u>
LIABILITIES				
Liabilities:				
Accounts payable	\$ 6,863	\$ -	\$ 1,138	\$ 8,001
Developer advance	6,000	-	-	6,000
Total liabilities	<u>12,863</u>	<u>-</u>	<u>1,138</u>	<u>14,001</u>
FUND BALANCES				
Restricted for:				
Debt service	-	318,816	-	318,816
Total fund balances	<u>-</u>	<u>318,816</u>	<u>-</u>	<u>318,816</u>
Total liabilities and fund balances	<u>\$ 12,863</u>	<u>\$ 318,816</u>	<u>\$ 1,138</u>	<u>\$ 332,817</u>

See notes to the financial statements

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balance - governmental funds \$ 318,816

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

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

Capital assets, net	7,088,034	
Accumulated depreciation	<u>-</u>	7,088,034

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

Accrued interest payable	(1,085)	
Original issue discount	40,770	
Bonds payable	<u>(7,695,000)</u>	(7,655,315)
Net position of governmental activities		<u><u>\$ (248,465)</u></u>

See notes to the financial statements

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2023 TO SEPTEMBER 30, 2023**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Developer contributions	\$ 35,129	\$ -	\$ 1,138	\$ 36,267
Total revenues	35,129	-	1,138	36,267
EXPENDITURES				
Current:				
General government	35,129	-	-	35,129
Bond issuance costs	-	248,518	-	248,518
Capital outlay	-	-	7,088,034	7,088,034
Total expenditures	35,129	248,518	7,088,034	7,371,681
Excess (deficiency) of revenues over (under) expenditures	-	(248,518)	(7,086,896)	(7,335,414)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	608,104	7,086,896	7,695,000
Original issue discount	-	(40,770)	-	(40,770)
Total other financing sources (uses)	-	567,334	7,086,896	7,654,230
Net change in fund balances	-	318,816	-	318,816
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ 318,816	\$ -	\$ 318,816

See notes to the financial statements

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2023 TO SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$ 318,816
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	7,088,034
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(7,695,000)
Governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	40,770
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	(1,085)
Change in net position of governmental activities	<u>\$ (248,465)</u>

See notes to the financial statements

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Cope's Landing Community Development District ("District") was established effective January 11, 2023 by Ordinance 2022-861E of the City Council of the City of Jacksonville, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. All of the Board members are affiliated with D.R Horton, Inc. the ("Developers").

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, unspent Bond proceeds are required to be held in investments as specified in the Bond Indentures.

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

Prepaid Items

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

Capital Assets

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

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

No depreciation has been taken as the District's infrastructure and other capital assets are under construction.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2023:

	Amortized Cost	Credit Risk	Maturities
First American Government Oblig Fund			Weighted average of the fund
Class Y	\$ 318,816	S&P AAAM	portfolio: 24 days
	<u>\$ 318,816</u>		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the period from inception January 11, 2023 to September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ -	\$ 7,088,034	\$ -	\$ 7,088,034
Total capital assets, not being depreciated	-	7,088,034	-	7,088,034
 Governmental activities capital assets, net	 \$ -	 \$ 7,088,034	 \$ -	 \$ 7,088,034

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$34,280,000 and will be developed in phases. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities. All of the capital asset additions were acquired from the Developer.

NOTE 6 – LONG-TERM LIABILITIES

Series 2023

On September 28, 2023 the District issued \$7,695,000 of Capital Improvement Revenue Bonds, Series 2023 consisting of Term Bonds with maturity dates from May 1, 2030 to May 1, 2053 and fixed interest rates ranging from 4.875% to 5.875%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2024 through May 1, 2053.

Some or all of the Series 2023 Bonds are subject to optional, mandatory and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the debt service reserve requirement at September 30, 2023.

Long-term Debt Activity

Changes in long-term liability activity for the period from inception January 11, 2023 to September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2023	\$ -	\$ 7,695,000	\$ -	\$ 7,695,000	\$ 105,000
Less: bond discount	-	40,770	-	40,770	-
Total	<u>\$ -</u>	<u>\$ 7,654,230</u>	<u>\$ -</u>	<u>\$ 7,654,230</u>	<u>\$ 105,000</u>

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 105,000	\$ 260,418	\$ 365,418
2025	110,000	435,025	545,025
2026	115,000	429,663	544,663
2027	120,000	424,056	544,056
2028	125,000	418,206	543,206
2029-2033	740,000	1,988,175	2,728,175
2034-2038	980,000	1,753,469	2,733,469
2039-2043	1,305,000	1,436,069	2,741,069
2044-2048	1,750,000	1,009,031	2,759,031
2049-2053	2,345,000	429,463	2,774,463
Total	<u>\$ 7,695,000</u>	<u>\$ 8,583,575</u>	<u>\$ 16,278,575</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operation of the District. In connection with that agreement, Developer contributions to the general fund were \$35,129, which includes a receivable of \$4,440 at September 30, 2023.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2023 TO SEPTEMBER 30, 2023**

	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
	Original & Final	Actual Amounts	
REVENUES			
Developer contributions	\$ 71,182	\$ 35,129	\$ (36,053)
Total revenues	<u>71,182</u>	<u>35,129</u>	<u>(36,053)</u>
EXPENDITURES			
Current:			
General government	71,182	35,129	36,053
Total expenditures	<u>71,182</u>	<u>35,129</u>	<u>36,053</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ -</u>	

See notes to required supplementary information

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception January 11, 2023 to September 30, 2023.

**COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT
CITY OF JACKSONVILLE, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2023 TO SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	Not applicable
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	0
Employee compensation	Not applicable
Independent contractor compensation	\$22,378
Construction projects to begin on or after October 1; (\$65K)	None
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - N/A Debt service - N/A
Special assessments collected	Not applicable
Outstanding Bonds:	see Note 6 for details



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

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

To the Board of Supervisors
Cope's Landing Community Development District
City of Jacksonville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Cope's Landing Community Development District, City of Jacksonville, Florida (the "District") as of and for the period from inception January 11, 2023 to September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 21, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink, appearing to read "Bhav & Associates".

June 21, 2024



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

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

To the Board of Supervisors
Cope's Landing Community Development District
City of Jacksonville, Florida

We have examined Cope's Landing Community Development District, City of Jacksonville, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the period from inception January 11, 2023 to September 30, 2023. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the period from inception January 11, 2023 to September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Cope's Landing Community Development District, City of Jacksonville, Florida and is not intended to be and should not be used by anyone other than these specified parties

Grau & Associates

June 21, 2024



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

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

To the Board of Supervisors
Cope's Landing Community Development District
City of Jacksonville, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Cope's Landing Community Development District ("District") City of Jacksonville, Florida as of and for the period from inception January 11, 2023 to September 30, 2023, and have issued our report thereon dated June 21, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 21, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Cope's Landing Community Development District, City of Jacksonville, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Cope's Landing Community Development District, City of Jacksonville, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

Grau & Associates

June 21, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

N/A – first year audit

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

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

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

N/A – first year audit

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the period from inception January 11, 2023 to September 30, 2023.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the period from inception January 11, 2023 to September 30, 2023.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2023. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2024-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COPE'S
LANDING COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING
THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR
ENDED SEPTEMBER 30, 2023**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2023;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS
OF THE COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Annual Financial Report for Fiscal Year 2023, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2023, for the period ending September 30, 2023; and

2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 9th day of July, 2024.

ATTEST:

**COPE'S LANDING COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

8



A Landscape Management Company
6126 US HWY 1 NORTH
Saint Augustine, FL 32095
904-429-9781

Addendum to an Existing Contract

This document is in reference to a contract agreement dated _05_/_08_/_24_, between the following parties that are named below in this document.

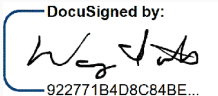
May it be known that the undersigned parties, for good consideration, do hereby agree to make the following changes and / or additions that as outlined below. These additions shall be made valid as if they are included in the original stated contract.

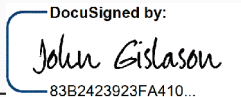
Stated Contract Between Copes Landing and GreenPoint Landscaping

No other terms or conditions of the above mentioned contract shall be negated or changed as a result of this here stated addendum.

The addendum is to add Maintenance at the Amenity Center at Copes Landing to include Irrigation Checks, Spray Program and Mulch touch up. 42 visits a year to the maintenance schedule.

An additional \$1,305 will be added to the monthly bill once approved.

Signature  _____
_____ 5/15/2024
Date _____
Print Name

Signature  _____
_____ 5/15/2024
Date _____
Print Name

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MAY 31, 2024**

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MAY 31, 2024**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 27,076	\$ -	\$ -	\$ 27,076
Investments				
Revenue	-	241	-	241
Reserve	-	273,034	-	273,034
Prepayment	-	6,951	-	6,951
Capitalized interest	-	191	-	191
Construction	-	-	3,941	3,941
Assessments receivable - off-roll	-	145,563	-	145,563
Due from Landowner	22,091	-	-	22,091
Utility deposit	2,770	-	-	2,770
Total assets	<u>51,937</u>	<u>425,980</u>	<u>3,941</u>	<u>481,858</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 42,821	\$ -	\$ -	\$ 42,821
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>48,821</u>	<u>-</u>	<u>-</u>	<u>48,821</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	22,091	145,563	-	167,654
Total deferred inflows of resources	<u>22,091</u>	<u>145,563</u>	<u>-</u>	<u>167,654</u>
Fund balances:				
Restricted for:				
Debt service	-	280,417	-	280,417
Capital projects	-	-	3,941	3,941
Unassigned	(18,975)	-	-	(18,975)
Total fund balances	<u>(18,975)</u>	<u>280,417</u>	<u>3,941</u>	<u>265,383</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 51,937</u>	<u>\$425,980</u>	<u>\$ 3,941</u>	<u>\$ 481,858</u>

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ 25,417	\$ 66,434	\$ 476,732	14%
Total revenues	<u>25,417</u>	<u>66,434</u>	<u>476,732</u>	14%
EXPENDITURES				
Professional & administrative				
Supervisor's fees	800	3,400	-	N/A
Management/accounting/recording	4,000	32,000	48,000	67%
Legal	258	3,907	25,000	16%
Engineering	-	-	2,000	0%
Audit	4,300	4,300	5,500	78%
Arbitrage rebate calculation*	-	-	1,000	0%
Dissemination agent*	83	667	417	160%
EMMA software services	-	1,000	-	N/A
Trustee*	-	-	3,950	0%
Telephone	17	133	200	67%
Postage	62	264	250	106%
Printing & binding	42	333	500	67%
Legal advertising	-	317	6,500	5%
Annual special district fee	-	175	175	100%
Insurance	-	5,000	5,500	91%
Contingencies/bank charges	84	247	750	33%
Website hosting & maintenance	-	1,680	1,680	100%
Website ADA compliance	-	-	210	0%
Total professional & administrative	<u>9,646</u>	<u>53,423</u>	<u>101,632</u>	53%

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MAY 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
Field Operations				
Landscape maintenance	-	-	125,000	0%
Irrigation repairs	-	-	5,000	0%
Irrigation water	-	278	30,000	1%
Aquatic maintenance***	-	2,728	14,000	19%
Total field operations	-	3,006	174,000	2%
Amenity center				
Utilities				
Telephone, cable, internet	-	-	4,000	0%
Electric	-	-	30,000	0%
Water/irrigation	-	-	30,000	0%
Facility management	-	-	85,000	0%
Landscape replacement	-	-	5,000	0%
Pool chemicals	-	-	15,000	0%
Janitorial supplies	-	-	6,700	0%
Pest control	-	-	2,500	0%
Pool permits	-	-	400	0%
Maintenance	12,495	28,980	15,000	193%
Special events	-	-	2,500	0%
Fitness center repairs/supplies	-	-	3,000	0%
Office supplies	-	-	1,000	0%
Operating supplies	-	-	1,000	0%
Total field operations	12,495	28,980	201,100	14%
Total expenditures	22,141	85,409	476,732	18%
Excess/(deficiency) of revenues over/(under) expenditures	3,276	(18,975)	-	
Fund balances - beginning	(22,251)	-	-	
Fund balances - ending	<u>\$ (18,975)</u>	<u>\$ (18,975)</u>	<u>\$ -</u>	

*These items will be realized when bonds are issued

**These items will be realized the year after the issuance of bonds.

***These items will be realized when the CDD takes ownership of the related assets.

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2023
FOR THE PERIOD ENDED MAY 31, 2024**

	Current Month	Year To Date
REVENUES		
Assessment levy: off-roll	\$ -	\$ 324,631
Interest	1,368	9,016
Total revenues	<u>1,368</u>	<u>333,647</u>
EXPENDITURES		
Debt service		
Cost of issuance	-	5,725
Interest	325,072	365,418
Total debt service	<u>325,072</u>	<u>371,143</u>
Other fees & charges		
Transfer out	-	903
Total other fees and charges	<u>-</u>	<u>903</u>
Total expenditures	<u>325,072</u>	<u>372,046</u>
Excess/(deficiency) of revenues over/(under) expenditures	(323,704)	(38,399)
Fund balances - beginning	<u>604,121</u>	<u>318,816</u>
Fund balances - ending	<u><u>\$ 280,417</u></u>	<u><u>\$ 280,417</u></u>

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2023
FOR THE PERIOD ENDED MAY 31, 2024**

	Current Month	Year To Date
REVENUES		
Landowner contribution	\$ -	\$ 790,391
Interest	16	3,038
Total revenues	<u>16</u>	<u>793,429</u>
EXPENDITURES		
Capital outlay	<u>-</u>	<u>790,391</u>
Total expenditures	<u>-</u>	<u>790,391</u>
Excess/(deficiency) of revenues over/(under) expenditures	16	3,038
OTHER FINANCING SOURCES/(USES)		
Transfer in	<u>-</u>	<u>903</u>
Total other financing sources/(uses)	<u>-</u>	<u>903</u>
Net change in fund balances	16	3,941
Fund balances - beginning	3,925	-
Fund balances - ending	<u>\$ 3,941</u>	<u>\$ 3,941</u>

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT

**MINUTES OF MEETING
COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Cope's Landing Community Development District held a Regular Meeting on May 7, 2024 at 3:00 p.m., at the Cope's Landing Amenity Center, 12123 Great Eagle Road, Jacksonville, Florida 32219.

Present were:

John Gislason	Chair
James Teagle	Assistant Secretary
Anthony Sharp	Assistant Secretary
Mark Dearing	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Katie Buchanan (via telephone)	District Counsel
Vince Dunn (via telephone)	District Engineer
Tony Shiver	Amenity Manager

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order at 3:00 p.m.

Supervisors Gislason, Teagle, Sharp and Dearing were present. Supervisor Porter was not present.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Consideration of Simmons Business Group,
LLC d/b/a Greenpoint Landscaping
Maintenance Agreement**

Mr. Torres stated this item is for ratification.

Mr. Gislason stated the Agreement must be corrected to reflect the proper pricing. It was noted that the Exhibits must be included.

On MOTION by Mr. Teagle and seconded by Mr. Sharp, with all in favor, the Simmons Business Group, LLC d/b/a Greenpoint Landscaping Maintenance Agreement, as amended and subject to inclusion of the Exhibits, was approved.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

The Board and Staff discussed the proposed Fiscal Year 2025 budget, which includes changes since the last meeting. The following changes were made to the proposed Fiscal Year 2025 budget:

Pages 2 and 4: Change "New capital projects" to "Miscellaneous contingency"
New Line Item: Add "Trash removal" for \$3,000

On MOTION by Mr. Dearing and seconded by Mr. Teagle, with all in favor, Resolution 2024-02, Approving a Proposed Budget for Fiscal Year 2024/2025, as amended, and Setting a Public Hearing Thereon Pursuant to Florida Law on July 9, 2024 at 3:00 p.m., at the Cope's Landing Amenity Center, 12123 Great Eagle Road, Jacksonville, Florida 32219; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS

Discussion: Amenity Policies

The Board and Staff discussed amenity policies.

Ms. Buchanan stated that the Amenity Policies were modeled after those in effect at Entrada. She suggested authority be delegated to the Chair to finalize the Policies, should any minor revisions be necessary after inspecting the facilities.

Rental fees and nonresident user fees were discussed.

On MOTION by Mr. Teagle and seconded by Mr. Dearing, with all in favor, the Amenity Policies and authorizing the Chair to finalize, were approved.

On MOTION by Mr. Teagle and seconded by Mr. Dearing, with all in favor, authorizing Staff to publish a Notice of Hearing, was approved.

SIXTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of March 31, 2024

On MOTION by Mr. Dearing and seconded by Mr. Teagle, with all in favor, the Unaudited Financial Statements as of March 31, 2024, were accepted.

SEVENTH ORDER OF BUSINESS

Approval of April 2, 2024 Regular Meeting Minutes

On MOTION by Mr. Dearing and seconded by Mr. Teagle, with all in favor, the April 2, 2024 Regular Meeting Minutes, as presented, were approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

B. District Engineer: Dunn & Associates, Inc.

There were no District Counsel or District Engineer reports.

▪ **Amenity Manager:**

This item was an addition to the agenda.

Mr. Shiver stated the facility looks good. He suggested installing a pool chemical controller; the cost of installation will be offset by savings on chemicals.

Discussion ensued regarding whether this equipment was part of the original plans and whether the CDD should incur the expense.

The consensus was that is a vital piece of equipment. A not-to-exceed amount will be approved; if it is not included in the plans, further actions may be needed.

On MOTION by Mr. Dearing and seconded by Mr. Teagle, with all in favor, installation of a pool chemical controller, in a not-to-exceed amount of \$6,000, if it was not included in the original plans, was approved.

C. District Manager: Wrathell, Hunt and Associates, LLC

Mr. Gislason stated he advised Ms. Buchanan to slow bond issuance until closer to September.

- **NEXT MEETING DATE: June 4, 2024 at 3:00 PM**

- **QUORUM CHECK**

The June 4, 2024 meeting will be canceled. The July 2, 2024 meeting will be rescheduled to July 9, 2024 at 3:00 p.m., at which the Fiscal Year 2025 budget and the Rate Public Hearings will be held.

Supervisors Gislason, Teagle, Sharp and Dearing confirmed their attendance at the July 9, 2024 meeting.

NINTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

TENTH ORDER OF BUSINESS

Public Comments

No members of the public spoke.

ELEVENTH ORDER OF BUSINESS

Adjournment

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On MOTION by Mr. Dearing and seconded by Mr. Teagle, with all in favor, the meeting adjourned at 3:11 p.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

**COPE'S LANDING
COMMUNITY DEVELOPMENT DISTRICT**

STAFF REPORTS



OFFICE OF THE SUPERVISOR OF ELECTIONS

JERRY HOLLAND
SUPERVISOR OF ELECTIONS
OFFICE (904) 255-8683
CELL (904) 318-6877

105 EAST MONROE STREET
JACKSONVILLE, FLORIDA 32202
FAX (904) 255-3434
E-MAIL JHOLLAND@COJ.NET

May 1, 2024

Daphne Gillyard
Cope's Landing CDD
230 Glades Road, Suite 410W
Boca Raton, FL 33431

Dear Daphne Gillyard,

The information you requested on April 02, 2024 appears below:

**Cope's Landing Community Development District 47 Registered Voters as of
4/15/2024**

If you have any questions or need additional assistance, please contact Aries Torres at
904-219-9302 or atorres@coj.net.

Sincerely,

Cierra Fackler
Director of Candidates and Records

COPE'S LANDING COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE		
<i>LOCATION</i> 14785 Old St. Augustine Road, Suite #300, Jacksonville, Florida 32258 ¹Cope's Landing Amenity Center, 12123 Great Eagle Road, Jacksonville, Florida 32219		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 3, 2023 CANCELED	Regular Meeting	1:30 PM*
November 7, 2023 CANCELED	Regular Meeting	1:30 PM*
December 5, 2023 <i>rescheduled to December 6, 2023</i>	Regular Meeting	1:30 PM*
December 6, 2023	Regular Meeting	1:00 PM
January 2, 2024 CANCELED	Regular Meeting	1:30 PM*
January 25, 2024	Regular Meeting	1:00 PM
February 6, 2024 CANCELED	Regular Meeting	1:30 PM*
March 5, 2024 CANCELED	Regular Meeting	1:30 PM*
April 2, 2024	Regular Meeting	1:30 PM*
May 7, 2024 ¹	Regular Meeting	3:00 PM
June 4, 2024 ¹ CANCELED	Regular Meeting	3:00 PM
July 2, 2024 ¹ <i>rescheduled to July 9, 2024</i>	Regular Meeting	3:00 PM
July 9, 2024 ¹	Public Hearings & Regular Meeting	3:00 PM
August 6, 2024 ¹	Regular Meeting	3:00 PM
September 3, 2024 ¹	Regular Meeting	3:00 PM
*Meetings will occur at 1:30 PM, or immediately following adjournment of Arbors CDD meetings.		