

***McJunkin at Parkland
Community Development District***

July 9, 2026

McJunkin at Parkland

Community Development District

Agenda

Seat 3: Ron Yuter – (C.)	
Seat 5: Larry Reese – (V.C.)	
Seat 4: Stuart Goldner – (A.S.)	
Seat 2: Jerold Skolnick – (A.S.)	
Seat 1: Mark Margulies – (A.S.)	

Thursday
July 9, 2026
10:00 a.m.

7200 Knight St. Parkland, FL 33067
Join the meeting now

Meeting ID: 294 152 854 621 53 and Passcode: xX3Wv9Eq
1 872-240-4685 and Phone Conference ID: 760 933 262#

1. Roll Call
2. Approval of Minutes of the March 12, 2026 Meeting – **Page 4**
3. Public Hearing to Adopt the Fiscal Year 2027 Budget
 - A. Motion to Open the Public Hearing
 - B. Public Comment and Discussion
 - C. Consideration of **Resolution #2026-02** Annual Appropriation Resolution – **Page 13**
 - D. Consideration of **Resolution #2026-03** Levy of Non Ad Valorem Assessments – **Page 24**
 - E. Motion to Close the Public Hearing
4. Staff Reports
 - A. Attorney – Memorandum – Legislative Update – **Page 35**
 - B. Engineer
 - C. Manager
 - 1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule – **Page 41**
 - 2) Form 1 Financial Disclosure Due July 1, 2026 – **Page 42**
 - 3) Reminder to Complete Annual Ethics Training by December 31, 2026
 - 4) Final Approval of the FY2025 – FY2026 Report Performance Measures and Standards – **Page 43**
 - 5) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statue 189.0694 – **Page 47**
 - 6) Number of Registered Voters in the District – **794** – **Page 52**
5. Financial Reports
 - A. Approval of Check Register – **Page 53**
 - B. Approval of Unaudited Financials – **Page 56**

6. Supervisors Requests and Audience Comments

7. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: <http://www.mcjunkincdd.com>

**MINUTES OF MEETING
MCJUNKIN AT PARKLAND
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the McJunkin at Parkland Community Development District was held on Thursday, March 12, 2026, at 10:00 a.m. at 7200 Knight Street, Parkland, Florida

Present and constituting a quorum were:

Ron Yuter	Chairman
Larry Reese	Vice Chairman
Stuart Goldner	Assistant Secretary
Jarold Skolnick	Assistant Secretary

Also present were:

Andrew Gill	District Manager
Ginger Wald	District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Mr. Gill called the meeting to order and stated we have a quorum.

SECOND ORDER OF BUSINESS

**Approval of Minutes of the
November 13, 2025 Meeting**

Mr. Gill: Next is No. 2, this is the approval of the minutes of the November 13, 2025 meeting and those minutes are included in your packet. Are there any additions, deletions or corrections?

On MOTION by Mr. Yuter seconded by Mr. Reese with all in favor, the Minutes of the November 13, 2025 Meeting were approved.

THIRD ORDER OF BUSINESS

Consideration of Resolution #2026-01 Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing

Mr. Gill: Next for the main part of today's meeting is consideration of resolution #2026-01 this approves the proposed budget for fiscal year 2027 and will set your public hearing to adopt that budget. If we can jump down to page 8 and 9 of your packet, I've also provided a paper copy of the proposed budget. Again, the assessments were made flat, this District is purely administrative and repayment of the bonds, so the numbers here have remained practically the same as last year, there are a few minor things that have changed.

Mr. Yuter: Hearing no additional comments I make a motion that we approve the resolution.

Mr. Reese: I agree.

Mr. Gill: Ok, so in addition to approving the budget as presented we also need to set the date for the public hearing to adopt the budget, we would need a 60 day buffer between today's date and the date that we're actually going to adopt, and that next date would be potentially June 11th would be the earliest that we could have it but, I know summer plans happen so, we can also do July, or we could also do August. Let me just check to see what we did last year.

Mr. Yuter: June 11th is fine with me if it's ok with the other Board members.

Mr. Skolnick: Right now it's good for me, yes.

Mr. Yuter: Ok, what's an alternative date?

Ms. Wald: It could be anytime because you have to advertise anyway.

Mr. Yuter: Ok, I'll be back on the 14th, so let's do that way.

Ms. Wald: You could the July date if you want to do that, or whatever you want.

Mr. Gill: So July 9th?

Mr. Reese: July 9th, we can change it to July 9th if you want.

Mr. Gill: Alright.

Mr. Yuter: So July 9th, at what time please?

Mr. Gill: 10:00 a.m.

Mr. Yuter: Ok

Mr. Gill: So, this is resolution #2026-01 approving the proposed fiscal year 2027 budget as presented, and setting the public hearing to adopt that budget for July 9, 2026 at 10:00 a.m. in this location, 7200 Knight Street, Parkland, Florida 33067.

On MOTION by Mr. Yuter seconded by Mr. Reese with all in favor, Resolution #2026-01 approving the proposed Fiscal Year 2027 Budget and setting the Public Hearing on July 9, 2026 at 10:00 a.m. at 7200 Knight St., Parkland, Florida was approved.

Mr. Gill: So, that's that, we will also advertise that, and there will be a public hearing so we may have members of the public present.

FOURTH ORDER OF BUSINESS

Acceptance of Audit for Fiscal Year Ending September 30, 2025

Mr. Gill: Next is item No. 4, this is the required audit for last year, so the audit has been completed by your auditor, and it's an audit ending for the year ending September 30, 2025 which is included in your agenda. This a clean audit.

Mr. Yuter: Are you looking for a motion?

Ms. Wald: Yes, motion to accept.

Mr. Gill: Yes, motion to accept the audit.

On MOTION by Mr. Skolnick seconded by Mr. Yuter with all in favor, accepting the audit for Fiscal Year ending September 30, 2025 was approved.

FIFTH ORDER OF BUSINESS

Discussion of Procedures for the General Election

Mr. Gill: Next is item No. 5 which is required by law that I go over the procedures for the general election that's up coming. You have two seats that will be up for election, those are seat #1, which is Mark Marguiles, and seat #2 which is Jerold Skolnick. My office will send out information for registration if you haven't done that before, I believe there's a short window between June 8th and June 12th.

Ms. Wald: Noon to noon.

Mr. Gill: They need to physically go there, right?

Ms. Wald: You don't have to physically go there, you can print out everything offline, I don't know if you can do it online in Broward County, and complete it, you take the oath of office, you fill that out and get a notary to sign it, and you pay the \$25, and you submit it, and so anybody in the community who lives here can run for the seat and they have to do the same procedure. If nobody runs against you, you're reappointed into your seat, if nobody fills anything out, you stay in the seat anyway until you resign.

Mr. Yuter: And might I ask a question here, how do other residents know there's availability to run on the Board.

Ms. Wald: We are announcing it here today.

Mr. Yuter: And where is it advertised?

Mr. Gill: So, our meeting calendar for the year is advertised in the local paper, I'm not sure exactly what paper.

Ms. Wald: Well, he's asking about the advertisement for the election, no, it is not a separate advertisement. What is required by law is making the announcement, the announcement has been made in this meeting, we've already last time entered into the agreement with Broward County Supervisor of Elections, they will perform the election, it would be different if we were doing the election, we're not, they are. Their website, Broward County Supervisor of Elections website, with Joe Scott, he has a listing of all of the local governments that are up for election and when they are. You may or may not have noticed, we just had an election on Tuesday, with a lot of the local governments, that was handled through the Supervisor of Elections, all that information is on their webpage, all that information on their page for the November election, the general election, which is when we have people elected for CDDs, we utilize the general election but, that is what is required legally for anyone to know. My recommendation is if you have anybody that is interested, just give them the information, you can give them the information for Andrew or just the office, and so they can provide all that information to them. We love all of you, we wish you would all stay but, if someone see that their schedule is not working or I have other things going on, you can find someone else to take your place, that is very helpful because the more we have as to engagement and having full 5 bodies, the better shot we have or having our meetings and not having to reschedule.

Mr. Reese: Well, it's good you answer that question, so are we saying there's going to be 5 members on the Board, if we wanted to increase it to 6 or 7 could we do that?

Ms. Wald: No, the maximum is 5, you must have at least 3, if we do not have 3, and again, I use the word live, if we do not have 3 live bodies in a meeting we can't have it, so we must have a minimum of 3 people.

Mr. Reese: Well I think we have 5 good bodies.

Ms. Wald: We do, this is a good board and most of you show up, and I've very happy when I come here because I know I'm going to have people here on time and we're going to have a meeting.

Mr. Reese: I just want to make sure that other members of the community are aware that this is a CDD and if they want to run they have that opportunity.

Ms. Wald: Sure and you can do whatever you want individually, if you want to direct Andrew to something specifically for the community, it's not something you have to do legally but, if you want to do that you can, you can have a posting at the clubhouse, or can do whatever you want.

Mr. Reese: At this stage right now I'm happy.

Ms. Wald: I think it's fine what we're doing because that's all that's necessary, and we've made that announcement. You can also tell them it's that whopping \$200 per meeting maximum, and since we only meet 2 to 3 times a year, it's not going to be a money maker for them.

Mr. Reese: Ok.

Mr. Skolnick: Can you send me what I need in order to do that?

Ms. Wald: Yes, Andrew will you please send that over.

Mr. Skolnick: Can you help me with what I need to do in order to remain on the Board?

Ms. Wald: Yes, to Jerold and also to Mark so they know what they're supposed to do.

Mr. Gill: Ok, so you may get that Monday from my office.

Mr. Skolnick: Ok.

Mr. Gill: So, we'll send you all of the information about what to do, the timing for it and the documents that you need to fill out.

Mr. Skolnick: Ok.

Ms. Wald: And it's not that hard.

Mr. Skolnick: I do have a question, I noticed that somebody, so I'm on the Homeowners Board here, Triple Falls, and somebody made reference to the fact that my being on this Board and that Board might be a conflict.

Ms. Wald: No, it is not a conflict, it has nothing to do with it, they are independent of each other, the only time that anything could come about is if you are not acting for the CDD part, not the HOA part, is if you are not acting in the best interest and have your fiduciary responsibility as a CDD Board member, and I have yet to see that with anybody in this group and this Board, that's when you would run into problems. The only other time which would be a potential violation of the Florida Sunshine Law, which you've all done your ethics training so I know you all know it well is that, if you had let's say one of your HOA Board meetings, and Ron was there with you at that meeting, and you starting discussing together CDD business, that would be a violation of the Sunshine Law but, I know because everybody took their serious training for the 4 hours, that no one would ever do that but, the answer is, in and of itself, no and you can tell them the CDD attorney told you.

SIXTH ORDER OF BUSINESS

Staff Reports

Mr. Gill: Alright, let's jump down to staff reports, Ginger.

A. Attorney – Consideration of Request for Adjustment to District Counsel Fee Structure

Ms. Wald: Ok, I actually have a few things for you, the first thing is in your tablets, and don't ask me what page but, in your tablets, we provided to Andrew as the District manager our requests for the following fiscal year that you just approved the proposed budget, for an increase of our hour rate and I'm going to go through it. So, our hourly rate has been the same since 2018, so only 8 years, and so the rate that we have right now is \$290 an hour for partners, and \$225 an hour for associates. We looked at the CPI, and it's 28.5% from 2018 to this year, 2026, we are not asking for that full increase, we are asking for much less, and we are asking for \$325 per hour for partners and \$250 per hour for associates but not to go into effect until your following fiscal year, October 1, 2026. The budget that you just passed as the proposed budget, I still believe even with this increase we will be well under that budgetary amount and in fact probably when we do the final approval we can probably reduce it, because it says \$18,000 and we are no longer,

because now this is an administrative CDD, there's not much left to do, before in the beginning we had a lot of work to do, so that probably can be reduced which will also make you happy for the final approval as well but, it will be well within these numbers. So our request is if you would approve this with a motion to approve with that effective date of October 1, 2026, and I'll answer any questions that you have.

On MOTION by Mr. Goldner seconded by Mr. Skolnick with all in favor, accepting the request for adjustment to District Counsel fee structure effective October 1, 2026 was approved.

Mr. Gill: I do have one other thing, the legislative session, the regular session is done, there were many bills that passed, of course they're all sitting on the Governor's desk since it just ended, so we need to see which one he signs, and there will be a special session but, it doesn't actually affect CDDs. There was one bill that did pass, that will affect CDDs and I will go into it when we do our memorandum of which bills were passed but, I believe the Governor will sign this one. There is now a possibility of a recall election, CDDs that are happy they won't need to recall. So, a recall election is, and I'll use Parkland as an example since you live in Parkland, you have a commissioner that's elected to the commission, seat #1, Commissioner Joseph, you do not like Commissioner Joseph, he's not showing up, he's not paying attention, he's not answering people, he's not doing a good job, etc., you can actually go forward as a resident and put forward a petition to recall him from that election and in that seat, it's a rare thing but, it is something that you have the ability to do as a voter and a resident in the City of Parkland. CDDs never had that, the only way to remove somebody from that elected seat would be by the Governor, and there's only a handful of reasons, you get convicted for crime, that's the ones we normally see with the commissioners, and we personally have not seen this really as a problem here in South Florida, on the west coast of Florida is where it started, there was a problem where people would be in the seat, they'd be appointed and then would never show up. Remember I said before it's extremely important, and you guys are fantastic all 5 of you showing up to have that to conduct business, but they were not able to conduct business. So, the only way to get rid of these people, sitting in these seats and not showing up would be the ability for recall, so that is something that's going to be new and again, I'll go over it because we'll actually have it, the Governor will sign off on it and it

will become a law in Florida. There were a few other things, more minor, a lot of it you already do because you are in Southeast Florida dealing with South Florida Water Management District, so again it's not going to affect you directly but, you will probably get that, we'll probably do that at the July meeting, I think that would probably be the best time because we'll have the memo done by then, and that's it.

Mr. Gill: Thank you Ginger.

B. Engineer

Mr. Gill: District engineer, we don't have anything specifically from the engineer. If you have questions I can relay those.

C. Manager

Mr. Gill: Nothing from the District manager, I will get you all the election procedures in the next week or so and all the documents, and if you have questions about them I can always answer those.

SEVENTH ORDER OF BUSINESS

Financial Reports

A. Approval of Check Register

B. Acceptance of Unaudited Financials

Mr. Gill: Next is item No.7, financial reports, we have the check register for your approval and that is on page 54, and the page after that shows all of the payments.

Mr. Yuter: Hearing no conversation on the matter, I'll make a motion for approval.

On MOTION by Mr. Yuter seconded by Mr. Reese with all in favor, the Check Register was approved.
--

Mr. Gill: Alright, the unaudited financials are included as well, they're not required to be approved but, they are for your records, this through February 28, 2026.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Mr. Gill: Next is Supervisor's requests and audience comments, and there are no members of the public present on TEAMS. Supervisors, any additional requests?

Mr. Skolnick: No.

NINTH ORDER OF BUSINESS

Adjournment

Mr. Gill: Ok, I'm just looking for a motion to adjourn.

On MOTION by Mr. Skolnick seconded by Mr. Reese with all in favor, the Meeting was adjourned.

Secretary /Assistant Secretary

Chairman / Vice Chairman

RESOLUTION 2026-02
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE MCJUNKIN AT PARKLAND COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“FY 2027”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the McJunkin at Parkland Community Development District (“**District**”) prior to June 15, 2026, 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 posted the Proposed Budget on the District’s website in accordance with Section 189.016, *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 MCJUNKIN AT PARKLAND COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RECITALS

The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. 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 McJunkin at Parkland Community Development District for the Fiscal Year Ending September 30, 2027."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 3. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, 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 4. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 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 Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 9th DAY OF July, 2026.

ATTEST:

**MCJUNKIN AT PARKLAND
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair

Exhibit A: FY 2027 Budget

McJunkin at Parkland
Community Development District

Approved Proposed Budget
FY 2027



Table of Contents

1	<u>General Fund</u>
2-3	<u>Narratives</u>
4	<u>Debt Service Fund Series 2018</u>
5	<u>Series 2018 Amortization Schedule</u>
6	<u>Assessment Schedule</u>

McJunkin at Parkland
Community Development District
Approved Proposed Budget
General Fund

	Adopted Budget	Actuals Thru	Projected Next	Projected Thru	Approved Proposed Budget
Description	FY2026	5/31/26	4 Months	9/30/26	FY 2027

REVENUES:

Special Assessments - On Roll	\$86,451	\$87,631	\$-	\$87,631	\$86,451
Interest income	500	3,683	1,841	5,524	2,500

TOTAL REVENUES	\$86,951	\$91,313	\$1,841	\$93,155	\$88,951
-----------------------	-----------------	-----------------	----------------	-----------------	-----------------

EXPENDITURES:

Administrative

Engineering	\$7,563	\$-	\$3,151	\$3,151	\$7,500
Attorney	18,183	5,661	2,831	8,492	18,000
Annual Audit	5,000	3,900	-	3,900	5,000
Assessment Administration	2,100	2,100	-	2,100	2,100
Assessment Administration - County	910	910	-	910	910
Arbitrage Rebate	550	550	-	550	550
Dissemination Agent	2,625	1,750	875	2,625	2,625
Trustee Fees	4,500	4,445	-	4,445	4,500
Management Fees	32,402	21,601	10,800	32,402	34,346
Website Maintenance	2,244	1,496	748	2,244	2,244
Telephone	50	-	17	17	50
Postage & Delivery	450	170	150	320	450
Insurance General Liability	7,800	6,866	-	6,866	7,800
Printing & Binding	450	53	150	203	450
Legal Advertising	1,374	365	458	823	1,352
Other Current Charges	500	336	168	504	824
Office Supplies	75	-	25	25	75
Dues, Licenses & Subscriptions	175	175	-	175	175

TOTAL ADMINISTRATIVE	\$86,951	\$50,377	\$19,373	\$69,750	\$88,951
-----------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

TOTAL EXPENDITURES	\$86,951	\$50,377	\$19,373	\$69,750	\$88,951
---------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

EXCESS REVENUES (EXPENDITURES)	\$(0)	\$40,936	\$(17,531)	\$23,405	\$ -
---------------------------------------	--------------	-----------------	-------------------	-----------------	-------------

Gross Assessments	\$	91,969
Less: Discounts & Collections 6%		(5,518)
Net Assessments	\$	86,451

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family	455	\$ 91,969.15	\$ 202.13	\$ 202.13	\$ -
Total	455	\$ 91,969.15			

McJunkin at Parkland

Community Development District

Budget Narrative

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Interest

The District earns interest on the monthly average collected balance for each of their investment accounts.

Expenditures - Administrative

Engineering

The District's engineer will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration

GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Arbitrage Rebate

The District is required to have an annual arbitrage rebate calculation on the District's Bonds. The District will contract with an independent auditing firm to perform the calculations.

Dissemination Agent

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

Trustee Fees

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Information Technology

The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – South Florida, LLC.

Website Maintenance

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Communication - Telephone

New internet and Wi-Fi service for Office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

McJunkin at Parkland
Community Development District
Budget Narrative

Expenditures - Administrative (continued)
--

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

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

Other Current Charges

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

McJunkin at Parkland
Community Development District
Approved Proposed Budget
Debt Service Series 2018 Special Assessment Bonds

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Approved Proposed Budget FY 2027
REVENUES:					
Special Assessments-On Roll	\$818,977	\$822,937	\$-	\$822,937	\$817,177
Interest Earnings	15,000	27,111	13,555	40,666	15,000
Carry Forward Surplus ⁽¹⁾	764,074	788,887	-	788,887	816,984
TOTAL REVENUES	\$1,598,051	\$1,638,935	\$13,555	\$1,652,490	\$1,649,161
EXPENDITURES:					
Interest - 11/1	\$290,544	\$289,922	\$622	\$290,544	\$284,341
Principal - 11/1	235,000	235,000	-	235,000	245,000
Special Call - 11/1	-	25,000	-	25,000	-
Interest - 5/1	284,963	284,963	-	284,963	278,522
TOTAL EXPENDITURES	\$810,506	\$834,884	\$622	\$835,506	\$807,863
EXCESS REVENUES (EXPENDITURES)	\$787,545	\$804,050	\$12,934	\$816,984	\$841,298

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	\$278,521.88
Principal Due 11/1/27	\$255,000.00
	<u>\$533,521.88</u>

Gross Assessments	\$ 869,337
Less: Discounts & Collections 5%	(52,160)
Net Assessments	<u>\$ 817,177</u>

Product	Assessable Units	Total Gross Assessment	FY26 Gross Per Unit	FY27 Gross Per Unit	Increase/ (Decrease)
Single Family	454	\$ 869,337.36	\$ 1,914.84	\$ 1,914.84	\$ -
Total	454	\$ 869,337.36			

McJunkin at Parkland
Community Development District
AMORTIZATION SCHEDULE
Debt Service Series 2018 Special Assessment Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/26	11,010,000	4.750%	245,000	284,340.63	
05/01/27	10,765,000	4.750%	-	278,521.88	812,043.75
11/01/27	10,765,000	4.750%	255,000	278,521.88	
05/01/28	10,510,000	4.750%	-	272,465.63	814,931.25
11/01/28	10,510,000	4.750%	270,000	272,465.63	
05/01/29	10,240,000	4.750%	-	266,053.13	812,106.25
11/01/29	10,240,000	4.750%	280,000	266,053.13	
05/01/30	9,960,000	5.125%	-	259,403.13	813,806.25
11/01/30	9,960,000	5.125%	295,000	259,403.13	
05/01/31	9,665,000	5.125%	-	251,843.75	813,687.50
11/01/31	9,665,000	5.125%	310,000	251,843.75	
05/01/32	9,355,000	5.125%	-	243,900.00	812,800.00
11/01/32	9,355,000	5.125%	325,000	243,900.00	
05/01/33	9,030,000	5.125%	-	235,571.88	816,143.75
11/01/33	9,030,000	5.125%	345,000	235,571.88	
05/01/34	8,685,000	5.125%	-	226,731.25	813,462.50
11/01/35	8,685,000	5.125%	360,000	226,731.25	
05/01/35	8,325,000	5.125%	-	217,506.25	815,012.50
11/01/35	8,325,000	5.125%	380,000	217,506.25	
05/01/36	7,945,000	5.125%	-	207,768.75	815,537.50
11/01/36	7,945,000	5.125%	400,000	207,768.75	
05/01/37	7,545,000	5.125%	-	197,518.75	815,037.50
11/01/37	7,545,000	5.125%	420,000	197,518.75	
05/01/38	7,125,000	5.125%	-	186,756.25	813,512.50
11/01/38	7,125,000	5.125%	440,000	186,756.25	
05/01/39	6,685,000	5.250%	-	175,481.25	815,962.50
11/01/39	6,685,000	5.250%	465,000	175,481.25	
05/01/40	6,220,000	5.250%	-	163,275.00	816,550.00
11/01/40	6,220,000	5.250%	490,000	163,275.00	
05/01/41	5,730,000	5.250%	-	150,412.50	815,825.00
11/01/41	5,730,000	5.250%	515,000	150,412.50	
05/01/42	5,215,000	5.250%	-	136,893.75	813,787.50
11/01/42	5,215,000	5.250%	540,000	136,893.75	
05/01/43	4,675,000	5.250%	-	122,718.75	815,437.50
11/01/43	4,675,000	5.250%	570,000	122,718.75	
05/01/44	4,105,000	5.250%	-	107,756.25	815,512.50
11/01/44	4,105,000	5.250%	600,000	107,756.25	
05/01/45	3,505,000	5.250%	-	92,006.25	814,012.50
11/01/45	3,505,000	5.250%	630,000	92,006.25	
05/01/46	2,875,000	5.250%	-	75,468.75	815,937.50
11/01/46	2,875,000	5.250%	665,000	75,468.75	
05/01/47	2,210,000	5.250%	-	58,012.50	816,025.00
11/01/47	2,210,000	5.250%	700,000	58,012.50	
05/01/48	1,510,000	5.250%	-	39,637.50	814,275.00
11/01/48	1,510,000	5.250%	735,000	39,637.50	
05/01/49	775,000	5.250%	-	20,343.75	815,687.50
11/01/49	775,000	5.250%	775,000	20,343.75	
Total			\$11,010,000	\$8,256,434	\$19,266,434

McJunkin at Parkland
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

Neighborhood	O&M Units	Bonds Units 2018	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)
Single Family	455	454	\$202.13	\$202.13	\$0.00	\$1,914.84	\$1,914.84	\$0.00	\$2,116.97	\$2,116.97	\$0.00
Total	455	454									

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MCJUNKIN AT PARKLAND COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING NON-AD VALOREM SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the McJunkin at Parkland Community Development District (the “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; and

WHEREAS, the District is located in [Broward County, Florida](#) (the “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, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“Adopted Budget”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“Fiscal Year 2027”), attached hereto as Exhibit A and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a special and peculiar benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose non-ad valorem special assessments (the “Assessments”) on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the Assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such Assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the McJunkin at Parkland Community Development District ("Assessment Roll") attached to this Resolution as Exhibit B and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MCJUNKIN AT PARKLAND COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. RECITALS. The foregoing recitals are hereby incorporated as findings of fact of the Board.

SECTION 2. BENEFIT & ALLOCATION FINDINGS. The Board hereby finds and determines that 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, as shown in Exhibits A and B, is hereby found to be fair and reasonable.

SECTION 3. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection

of non-ad valorem special assessments, an Assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with Exhibits A and B. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, 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.

SECTION 4. COLLECTION. The collection of the operation and maintenance special Assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on Exhibits A and B. The decision to collect non-ad valorem special 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 such 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.

SECTION 5. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as Exhibit B, 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 taxes. The proceeds therefrom shall be paid to the District.

SECTION 6. ASSESSMENT ROLL AMENDMENT. 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. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. 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 2026.

ATTEST:

**MCJUNKIN AT PARKLAND
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

By: _____
Chair / Vice Chair

Exhibit A: Adopted Budget for Fiscal Year 2027

Exhibit B: Assessment Roll

Exhibit B

[illegible]

FOLIO_NUMBER	Description	units	O&M on Tax Roll	Debt on Tax Roll
474135070690	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 5 BLDG 12	1	\$202.13	\$1,914.84
474135070700	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 6 BLDG 12	1	\$202.13	\$1,914.84
474135070710	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 1 BLDG 14	1	\$202.13	\$1,914.84
474135070720	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 2 BLDG 14	1	\$202.13	\$1,914.84
474135070730	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 3 BLDG 14	1	\$202.13	\$1,914.84
474135070740	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 4 BLDG 14	1	\$202.13	\$1,914.84
474135070750	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 5 BLDG 14	1	\$202.13	\$1,914.84
474135070760	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 6 BLDG 14	1	\$202.13	\$1,914.84
474135070770	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 1 BLDG 15	1	\$202.13	\$1,914.84
474135070780	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 2 BLDG 15	1	\$202.13	\$1,914.84
474135070790	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 3 BLDG 15	1	\$202.13	\$1,914.84
474135070800	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 4 BLDG 15	1	\$202.13	\$1,914.84
474135070810	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 5 BLDG 15	1	\$202.13	\$1,914.84
474135070820	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 6 BLDG 15	1	\$202.13	\$1,914.84
474135070830	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 1 BLDG 16	1	\$202.13	\$1,914.84
474135070840	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 2 BLDG 16	1	\$202.13	\$1,914.84
474135070850	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 3 BLDG 16	1	\$202.13	\$1,914.84
474135070860	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 4 BLDG 16	1	\$202.13	\$1,914.84
474135070870	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 5 BLDG 16	1	\$202.13	\$1,914.84
474135070880	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 6 BLDG 16	1	\$202.13	\$1,914.84
474135070890	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 1 BLDG 17	1	\$202.13	\$1,914.84
474135070900	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 2 BLDG 17	1	\$202.13	\$1,914.84
474135070910	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 3 BLDG 17	1	\$202.13	\$1,914.84
474135070920	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 4 BLDG 17	1	\$202.13	\$1,914.84
474135070930	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 5 BLDG 17	1	\$202.13	\$1,914.84
474135070940	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 6 BLDG 17	1	\$202.13	\$1,914.84
474135070950	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 1 BLDG 18	1	\$202.13	\$1,914.84
474135070960	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 2 BLDG 18	1	\$202.13	\$1,914.84
474135070970	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 3 BLDG 18	1	\$202.13	\$1,914.84
474135070980	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 4 BLDG 18	1	\$202.13	\$1,914.84
474135070990	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 5 BLDG 18	1	\$202.13	\$1,914.84
474135071000	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 6 BLDG 18	1	\$202.13	\$1,914.84
474135071010	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 1 BLDG 19	1	\$202.13	\$1,914.84
474135071020	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 2 BLDG 19	1	\$202.13	\$1,914.84
474135071030	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 3 BLDG 19	1	\$202.13	\$1,914.84
474135071040	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 4 BLDG 19	1	\$202.13	\$1,914.84
474135071050	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 5 BLDG 19	1	\$202.13	\$1,914.84
474135071060	MCJUNKIN FARMS PLAT 183-260 BAKA: UNIT 6 BLDG 19	1	\$202.13	\$1,914.84
		455	\$91,969.15	\$869,337.36

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from \$200,000 to \$350,000 per person and from \$300,000 to \$500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the “subdivisions” of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain

special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of “rural community” to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill’s expansion of the definition of “rural community” under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida’s Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited

withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of “compact, urban, mixed-use district” under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD’s ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

5. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

6. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

7. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: <http://laws.flrules.org/>.

BOARD OF SUPERVISORS MEETING DATES
MCJUNKIN AT PARKLAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

The Board of Supervisors of the McJunkin at Parkland Community Development District will hold their regular meetings for the Fiscal Year 2026/2027 at 7200 Knight St., Parkland, Florida 33067 at 10:00 a.m. on the second Thursday of each month as follows:

October 8, 2026
November 12, 2026
December 10, 2026
January 14, 2027
February 11, 2027
March 11, 2027
April 8, 2027
May 13, 2027
June 10, 2027
July 8, 2027
August 12, 2027
September 9, 2027

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services, LLC, 5385 North Nob Hill Road, Sunrise, Florida 33351, (954) 721-8681, or on the District's website at <http://www.mcjunkincdd.com>

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

Andrew Gill
Manager

Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The ⓘ links display the relevant contact information. The coordinator is the person who is responsible for adding/removing individuals from the filer list.

When a form is logged, the status will contain the date received and the message "Form Available Soon". When the Form becomes available online, the Filing Requirement Fulfilled status will have a link to "View Form" for electronic forms and (not available online) for any paper forms.

Section 112.31445, Florida Statutes, requires that all forms filed in the Electronic Financial Disclosure Management System (EFDMS) be posted online. Before being posted online, any information required by law to be maintained as confidential must be redacted. This process is not automated and may take up to five business days.

Export to Excel

SuborganizationBoard of Supervisors

Sort by:PIDForm YearFiler NameFiling Requirement

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
311282	2025	Stuart Goldner	• McJunkin at Parkland Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✔ Form 1 - 6/15/2026	View Filings
315259	2025	Mark Margulies	• McJunkin at Parkland Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✖ Form 1 Not Filed	View Filings
309492	2025	Larry Reese MD	• McJunkin at Parkland Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✔ Form 1 - 6/1/2026	View Filings
315265	2025	Jarold Skolnick	• McJunkin at Parkland Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✔ Form 1 - 6/1/2026	View Filings
88202	2025	Ron Yuter	• McJunkin at Parkland Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✔ Form 1 - 6/2/2026	View Filings

1-5 of 5Rows per page: 25<><1>>>

Back



Memorandum

To: Board of Supervisors

From: District Management

Date: October 1st, 2025

RE: HB7013 – Special Districts Performance Measures and Standards

This final report is submitted in compliance with recent legislative requirements established by the Florida Legislature during its 2024 session to enhance accountability and transparency for all special districts.

District Management had identified the following focus areas with statutorily compliant goals for the Fiscal Year 2026:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

In addition, a standardized annual reporting form was created to serve both the goal-setting and yearly reporting statutory requirements.

The goals, objectives, performance measures, and standards discussed herein represent the adopted framework by the Board of Supervisors to maintain compliance with House Bill 7013 and demonstrate the District's ongoing commitment to transparency and public accountability.

This report details the accomplishments for the Fiscal Year 2026, confirming that all goals and objectives were met, outlines the performance measures and standards employed and the District Engineer's yearly infrastructure condition assessment.

District Management recommends this report be accepted as the official and final Annual Report required under Florida Statutes Section 189.0694 and related provisions.

Andrew J. Gill
District Manager
GMS-SF

M CJUNKIN AT PARKLAND COMMUNITY
DEVELOPMENT DISTRICT
2025-2026 REPORT – PERFORMANCE MEASURES
AND STANDARDS

Exhibit A:
Goals, Objectives, and Annual Reporting Form

Andrew J. Gill
District Manager
GMS-SF

McJunkin at Parkland Community Development District

Performance Measures & Standards – Annual Report

Reporting Period: October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

The District satisfied statutory requirements by holding regular Board meetings as scheduled, despite some cancellations, with three or more meetings conducted during the Fiscal Year.

Meeting Dates:

October 09, 2025 – Canceled

November 13, 2025 – Held

December 11, 2025 – Canceled

January 08, 2026 – Canceled

February 12, 2026 – Canceled

March 12, 2026 – Held

April 09, 2026 – Canceled

May 14, 2026 – Canceled

June 11, 2026 – Canceled

July 09, 2026 – Held

August 13, 2026

September 10, 2026

Result: Standard achieved.

Goal 1.2: Notice of Meetings Compliance

All meetings were properly noticed on the District's website and via local newspaper, in compliance with Florida Statutes.

Result: Standard achieved.

Goal 1.3: Access to Records Compliance

Monthly website reviews were performed, and minutes and public records remain current and available.

Result: Standard achieved.

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field/District Management Site Inspections

Management conducted site inspections per the District Management Services Agreement.

Result: Standard achieved.

Andrew J. Gill

District Manager

GMS-SF

Goal 2.2: District Engineer Inspections

The District Engineer completed infrastructure inspections and, where applicable, provided a report and/or update of infrastructure status.

Result: Standard achieved.

3. Financial Transparency and Accountability**Goal 3.1: Annual Budget Preparation**

The proposed FY2026 budget was approved before June 15, and the final adopted before September 30, with both posted online.

Result: Standard achieved.

Goal 3.2: Financial Reports

The District website includes the latest annual audit, current budget, and financials as required.

Result: Standard achieved.

Goal 3.3: Annual Financial Audit

The annual independent audit done by Grau and Associates was completed, approved, published online, and sent to the State of Florida.

Result: Standard achieved.

Overall Determination

The McJunkin at Parkland Community Development District met all Performance Measures and Standards for Fiscal Year 2025-2026. Required meetings, transparency efforts, infrastructure maintenance, and financial protocols were fulfilled.

Chair/Vice Chair: _____

Date: _____

Print Name: _____

McJunkin at Parkland Community Development District

District Manager: _____

Date: _____

Print Name: _____

McJunkin at Parkland Community Development District

Andrew J. Gill
District Manager
GMS-SF



Memorandum

To: McJunkin at Parkland Board of Supervisors

From: District Management

Date: July 9, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2026 legislative session. Starting on October 1, 2026, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2027), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives and Annual Reporting Form

McJunkin at Parkland Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

McJunkin at Parkland Community Development District

District Manager:_____

Date:_____

Print Name:_____

McJunkin at Parkland Community Development District

MEMORADUM

To: Jennifer McConnell
Governmental Management Services

From: Patricia Santiago
Administration Director

Date: April 16, 2026

Subject: Number of Registered Voters Request

Pursuant to your request, please be advised that the number of registered voters as of April 15, 2026, in the Special Districts/Community Development Districts (CDDs) requested is as follows:

Special District/CDD	# of Registered Voters
Academic Village Community Development District	87
Bahia Mar Community Development District	10
Botaniko Community Development District	128
Coral Bay Community Development District	2,270
Cypress Cove Community Development District	434
Griffin Lakes Community Development District	655
Hollywood Beach 1 Community Development District	0
Mainstreet at Coconut Creek Community Development District	0
Metropica Community Development District	157
McJunkin at Parkland Community Development District	794
Oakridge Community Development District	1,290
Orchid Grove Community Development District	717
Sabal Palm Community Development District	1,455
Shotgun Road Community Development District	0
Solterra Community Development District	0
Turtle Run Community Development District	3,140
Woodlands at Section 9 Community Development District	0

We hope this information has been of assistance to you.

McJunkin at Parkland
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026
Check Register

03/01/26 - 05/31/26

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
03/01/26 - 03/31/26	322-324	\$18,205.03
04/01/26 - 04/30/26	325-329	\$64,972.15
05/01/26 - 05/31/26	330-331	\$4,014.82
TOTAL		\$ 87,192.00

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	...
3/26/26	00009	2/28/26	197548 FEB 26	202602 310-51300-31500		BILLING COCHRAN, P.A.	*	500.00	500.00	000322
3/26/26	00001	3/01/26	97 MAR 26	202603 310-51300-34000			*	2,700.17		
		3/01/26	97 MAR 26	202603 310-51300-31300			*	218.75		
		3/01/26	97 MAR 26	202603 310-51300-49500			*	187.00		
		3/01/26	97 MAR 26	202603 310-51300-42000			*	1.48		
						GMS-SF, LLC			3,107.40	000323
3/26/26	00013	3/26/26	03262026	202603 300-20700-10000		MCJUNKIN AT PARKLAND CDD	*	14,597.63	14,597.63	000324
4/15/26	00009	3/31/26	198112 MAR 26	202603 310-51300-31500		BILLING COCHRAN, P.A.	*	1,189.00	1,189.00	000325
4/15/26	00006	4/07/26	9-246-11	202603 310-51300-42000		FEDEX	*	80.02	80.02	000326
4/15/26	00001	4/01/26	98 APR 26	202604 310-51300-34000			*	2,700.17		
		4/01/26	98 APR 26	202604 310-51300-31300			*	218.75		
		4/01/26	98 APR 26	202604 310-51300-49500			*	187.00		
		4/01/26	98 APR 26	202604 310-51300-42500			*	1.20		
						GMS-SF, LLC			3,107.12	000327
4/15/26	00013	4/15/26	04152026	202604 300-20700-10000		MCJUNKIN AT PARKLAND CDD	*	30,596.01	30,596.01	000328
4/15/26	00015	4/14/26	04142026	202604 300-15100-10000		MCJUNKIN AT PARKLAND CDD	*	30,000.00	30,000.00	000329
5/19/26	00009	4/30/26	198643 APR 26	202604 310-51300-31500		BILLING COCHRAN, P.A.	*	500.00	500.00	000330
						MCJN MCJUNKIN				
						ACOOOPER				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
5/19/26	00001	5/01/26 99	202605 310-51300-34000		*	2,700.17	
		MAY 26 -	MGMT FEES				
		5/01/26 99	202605 310-51300-31300		*	218.75	
		MAY 26 -	DISSEMINATION				
		5/01/26 99	202605 310-51300-49500		*	187.00	
		MAY 26 -	WEBSITE ADMIN				
		5/01/26 99	202605 310-51300-42000		*	2.22	
		MAY 26 -	POSTAGE				
		5/01/26 99	202605 310-51300-42500		*	41.70	
		MAY 26 -	COPIES				
		5/01/26 99	202605 310-51300-48000		*	364.98	
		TRIBUNE					
GMS-SF, LLC						3,514.82	000331

TOTAL FOR BANK A						87,192.00	
TOTAL FOR REGISTER						87,192.00	

MCJN MCJUNKIN ACOOPER

McJunkin at Parkland
Community Development District

Unaudited Financial Reporting
May 31, 2026



Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>Debt Service Fund Series 2018</u>
4	<u>Capital Projects Fund Series 2018</u>
5	<u>Month to Month</u>
6	<u>Long Term Debt Report</u>
7	<u>Assessment Receipt Schedule</u>

McJunkin at Parkland
Community Development District
Combined Balance Sheet
May 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 14,752	\$ -	\$ -	\$ 14,752
<u>Investments:</u>				
Stateboard Administration	184,817	-	-	184,817
<u>Series 2018</u>				
Reserve	-	326,620	-	326,620
Revenue	-	796,436	-	796,436
Prepayment	-	970	-	970
Construction	-	-	2	2
Total Assets	\$ 199,568	\$ 1,131,640	\$ 2	\$ 1,331,211
Liabilities:				
Accounts Payable	\$ 571	\$ -	\$ -	\$ 571
Due to Debt Service	7,614	-	-	7,614
Total Liabilites	\$ 8,185	\$ -	\$ -	\$ 8,185
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 1,131,640	\$ -	\$ 1,131,640
Capital Project			2	2
Unassigned	191,383	-	-	191,383
Total Fund Balances	\$ 191,383	\$ 1,131,640	\$ 2	\$ 1,323,025
Total Liabilities & Fund Balance	\$ 199,568	\$ 1,131,640	\$ 2	\$ 1,331,211

McJunkin at Parkland

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 86,451	\$ 86,451	\$ 87,631	\$ 1,180
Interest Income	500	500	3,683	3,183
Total Revenues	\$ 86,951	\$ 86,951	\$ 91,313	\$ 4,362
Expenditures:				
General & Administrative:				
Engineering	\$ 7,563	\$ 5,042	\$ -	\$ 5,042
Attorney	18,183	12,122	5,661	6,461
Annual Audit	5,000	3,900	3,900	-
Assessment Administration	2,100	2,100	2,100	-
Assessment Administration - County	910	910	910	-
Arbitrage Rebate	550	550	550	-
Dissemination Agent	2,625	1,750	1,750	-
Trustee Fees	4,500	4,445	4,445	-
Management Fees	32,402	21,601	21,601	-
Website Maintenance	2,244	1,496	1,496	-
Telephone	50	33	-	33
Postage & Delivery	450	300	170	130
Insurance General Liability	7,800	6,866	6,866	-
Printing & Binding	450	300	53	247
Legal Advertising	1,374	916	365	551
Other Current Charges	500	333	336	(2)
Office Supplies	75	50	-	50
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 86,951	\$ 62,890	\$ 50,377	\$ 12,513
Total Expenditures	\$ 86,951	\$ 62,890	\$ 50,377	\$ 12,513
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 24,061	\$ 40,936	\$ 16,875
Net Change in Fund Balance	\$ -	\$ 24,061	\$ 40,936	\$ 16,875
Fund Balance - Beginning	\$ -		\$ 150,447	
Fund Balance - Ending	\$ -		\$ 191,383	

McJunkin at Parkland

Community Development District

Debt Service Fund Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 818,977	\$ 818,977	\$ 822,937	\$ 3,960
Interest Income	15,000	15,000	27,111	12,111
Total Revenues	\$ 833,977	\$ 833,977	\$ 850,048	\$ 16,071
Expenditures:				
Interest Expense - 11/1	\$ 290,544	\$ 289,922	\$ 289,922	\$ -
Principal Expense - 11/1	235,000	235,000	235,000	-
Special Call - 11/1	-	-	25,000	(25,000)
Interest Expense - 05/1	284,963	284,963	284,963	-
Total Expenditures	\$ 810,506	\$ 809,884	\$ 834,884	\$ (25,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 23,471	\$ 24,093	\$ 15,163	\$ (8,929)
Net Change in Fund Balance	\$ 23,471	\$ 24,093	\$ 15,163	\$ (8,929)
Fund Balance - Beginning	\$ 764,074		\$ 1,116,477	
Fund Balance - Ending	\$ 787,545		\$ 1,131,640	

McJunkin at Parkland

Community Development District

Capital Projects Fund Series 2018

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
<u>Revenues</u>				
Interest Income	\$ -	\$ -	\$ 0	\$ 0
Total Revenues	\$ -	\$ -	\$ 0	\$ 0
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 0	\$ 0
Net Change in Fund Balance	\$ -	\$ -	\$ 0	\$ 0
Fund Balance - Beginning	\$ -		\$ 2	
Fund Balance - Ending	\$ -		\$ 2	

McJunkin at Parkland
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Special Assessments - Tax Roll	\$ -	\$ 14,929	\$ 63,022	\$ 3,522	\$ 1,544	\$ 594	\$ 3,214	\$ 805	\$ -	\$ -	\$ -	\$ -	\$ 87,631
Interest Income	368	346	416	502	449	498	507	596	-	-	-	-	3,683
Total Revenues	\$ 368	\$ 15,275	\$ 63,438	\$ 4,024	\$ 1,994	\$ 1,091	\$ 3,721	\$ 1,402	\$ -	\$ -	\$ -	\$ -	\$ 91,313
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	754	1,218	500	500	500	1,189	500	500	-	-	-	-	5,661
Annual Audit	-	-	-	3,900	-	-	-	-	-	-	-	-	3,900
Assessment Administration	2,100	-	-	-	-	-	-	-	-	-	-	-	2,100
Assessment Administration - County	910	-	-	-	-	-	-	-	-	-	-	-	910
Arbitrage Rebate	-	-	-	550	-	-	-	-	-	-	-	-	550
Dissemination Agent	219	219	219	219	219	219	219	219	-	-	-	-	1,750
Trustee Fees	-	-	4,445	-	-	-	-	-	-	-	-	-	4,445
Management Fees	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	-	-	-	-	21,601
Website Maintenance	187	187	187	187	187	187	187	187	-	-	-	-	1,496
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	11	-	2	1	2	82	2	69	-	-	-	-	170
Insurance General Liability	6,866	-	-	-	-	-	-	-	-	-	-	-	6,866
Printing & Binding	1	3	1	-	5	-	1	42	-	-	-	-	53
Legal Advertising	-	-	-	-	-	-	-	365	-	-	-	-	365
Other Current Charges	126	36	16	-	34	36	39	48	-	-	-	-	336
Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 14,049	\$ 4,363	\$ 8,071	\$ 8,057	\$ 3,647	\$ 4,412	\$ 3,649	\$ 4,129	\$ -	\$ -	\$ -	\$ -	\$ 50,377
Net Change in Fund Balance	\$ (13,681)	\$ 10,913	\$ 55,367	\$ (4,033)	\$ (1,653)	\$ (3,321)	\$ 72	\$ (2,728)	\$ -	\$ -	\$ -	\$ -	\$ 40,936

McJunkin at Parkland
Community Development District
Long Term Debt Report

Series 2018, Special Assessment Bonds		
Bond Issue:	11/2/2018	\$12,305,000
Reserve Fund Definition	40% of Maximum Annual Debt Service	
Reserve Fund Requirement	\$327,590	
Reserve Fund Balance	326,620	
Term 1:	\$810,000	
Interest Rate:	4.250%	
Maturity Date:	11/1/2023	
Term 2:	\$1,520,000	
Interest Rate:	4.750%	
Maturity Date:	11/1/2029	
Term 3:	\$3,290,000	
Interest Rate:	5.1250%	
Maturity Date:	11/1/2038	
Term 4:	\$6,685,000	
Interest Rate:	5.250%	
Maturity Date:	11/1/2049	
Bond Amount:		\$12,305,000
Less: Principal Payment - 11/1/20		(\$190,000)
Less: Principal Payment - 11/1/21		(\$200,000)
Less: Principal Payment - 11/1/22		(\$205,000)
Less: Principal Payment - 11/1/23		(\$215,000)
Less: Principal Payment - 11/1/24		(\$225,000)
Less: Principal Payment - 11/1/25		(\$235,000)
Less: Special Call - 11/1/25		(\$25,000)
Current Bonds Outstanding		\$11,010,000

McJunkin at Parkland
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - Broward County
Fiscal Year 2026

Gross Assessments \$ 91,969.15 \$ 869,337.36 \$ 961,306.51
Net Assessments \$ 86,451.00 \$ 817,177.12 \$ 903,628.12

ON ROLL ASSESSMENTS

						allocation in %	9.57%	90.43%	100.00%
<i>Date</i>	<i>Gross Amount</i>	<i>Discount/ (Penalty)</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>2018 Service</i>	<i>Debt</i>	<i>Total</i>
11/21/25	164,286.99	6,661.26	1,576.24	-	\$ 156,049.49	\$ 14,929.41	\$ 141,120.08	\$ 156,049.49	
12/05/25	287,807.71	11,512.47	2,762.97	-	273,532.27	26,169.10	247,363.17	273,532.27	
12/15/25	405,135.22	16,038.26	3,890.97	-	385,205.99	36,853.04	348,352.95	385,205.99	
01/02/26	19,846.84	616.56	192.30	-	19,037.98	1,821.38	17,216.60	19,037.98	
01/16/26	18,018.44	540.56	174.78	-	17,303.10	1,655.40	15,647.70	17,303.10	
01/23/26	-	-	-	473.97	473.97	45.35	428.62	473.97	
02/13/26	16,709.34	404.35	163.05	-	16,141.94	1,544.32	14,597.62	16,141.94	
03/13/26	6,350.91	84.68	62.66	-	6,203.57	593.50	5,610.07	6,203.57	
04/10/26	27,908.35	-	279.09	-	27,629.26	2,643.32	24,985.94	27,629.26	
04/24/26	-	-	-	570.46	570.46	570.46	-	570.46	
05/15/26	8,256.71	(247.71)	85.04	-	8,419.38	805.49	7,613.89	8,419.38	
TOTAL	\$ 954,320.51	\$ 35,610.43	\$ 9,187.10	\$ 1,044.43	\$ 910,567.41	\$ 87,630.77	\$ 822,936.64	\$ 910,567.41	

99.27%	Gross Percent Collected
\$ 6,986.00	Gross Balance Remaining to Collect