



Rizzetta & Company

Southaven Community Development District

**Board of Supervisors' Meeting
August 5, 2026**

**District Office:
St Augustine, Florida
(904) 436-6270**

www.southavencdd.org

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

Markland Amenity Center, 61 Clarissa Lane St. Augustine, FL 32095
www.southhavencdd.org

Board of Supervisors	Richard Fetter	Chairman
	Bob Monk	Vice Chairman
	Donna Reed	Assistant Secretary
	Jorge Iturralde	Assistant Secretary
	Michael Langer	Assistant Secretary
District Manager	Lesley Gallagher	Rizzetta & Company, Inc.
	Melissa Dobbins	Rizzetta & Company, Inc.
District Counsel	Katie Buchanan	Kutak Rock, LLP
District Engineer	Mike Yuro	Yuro and Associates

All cellular phones must be placed on mute while in the meeting room.

The Audience Comments portion, **on Agenda Items Only**, will be held at the beginning of the meeting. The Audience Comments portion of the agenda, **on General Items**, will be held at the end of the meeting. During these portions of the agenda, audience members may make comments on matters that concern the District (CDD) and will be limited to a total of three (3) minutes to make their comments.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. 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), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop 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 the appeal is to be based.

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.southavencdd.org

Board of Supervisors
Southaven Community
Development District

July 29, 2026

FINAL AGENDA

Dear Board Members:

The **regular** meeting of the Board of Supervisors of the Southaven Community Development District will be held on **August 5, 2026, at 10:00 a.m.**, at the Markland Amenity Center located at 61 Clarissa Lane St. Augustine, FL 32095.

1. **CALL TO ORDER/ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **AUDIENCE COMMENTS ON AGENDA ITEMS**
4. **BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Regular Meeting held on May 6, 2026Tab 1
 - B. Ratification of Operations and Maintenance Expenditures for April through June 2026Tab 2
 - C. Ratification of Acceptance of the Audit for Fiscal Year Ending September 30, 2025Tab 3
5. **STAFF REPORTS**
 - A. District Counsel
 - B. District EngineerTab 4
 1. Ratification of Acceptance of the Annual Engineer's Report
 - C. Landscape and Maintenance Report.....Tab 5
 - D. General Manager Report.....Tab 6
 1. General Manager Report
 2. Lake Management Report
 - E. District Manager
6. **BUSINESS ITEMS**
 - A. Consideration of Access Control for Tennis Courts and Playground ProposalsTab 7
 - B. Consideration of Pool Remarcite Proposal(s) – *Under Separate Cover*
 - C. Consideration of Palm Tree Removal Proposal(s).....Tab 8
 - D. Consideration of Freedom Pest Control Renewal Rate Increase NoticeTab 9
 - E. Consideration of Elevator Preventative Maintenance ProposalsTab 10
 - F. Consideration of Village Key Monitoring Renewal Proposal – *Under Separate Cover*
 - G. Consideration of Second Addendum to the Contract for Professional District ServicesTab 11
 - H. Consideration of Final Arbitrage Engagements for Series 2015A-1, A2 and Series 2016A-1 A2Tab 12
 - I. Consideration of Vesta Renewal ProposalTab 13
 - J. Discussion Regarding Scope of Current Landscape Agreement
 - K. Public Hearing on Revised Rules of Procedure.....Tab 14
 1. Consideration of Resolution 2026-11; Adopting Revised Rules of Procedure

L. Presentation of Fiscal Year 2026-2027 Budget	Tab 15
1. Consideration of Resolution 2026-12; Adopting Fiscal Year 2026-2027 Budget	
M. Public Hearing on Special Assessments	Tab 16
1. Consideration of Resolution 2026-13; Imposing Special Assessments	
N. Consideration of Resolution 2026-14; Setting Date, Time and Location for FY26 Meetings	Tab 17

7. AUDIENCE COMMENTS AND SUPERVISOR REQUESTS

8. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at 904-436-6270.

Very truly yours,

Lesley Gallagher

District Manager

Tab 1

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.

SOUTHAVEN
COMMUNITY DEVELOPMENT DISTRICT

The **regular** meeting of the Board of Supervisors of Southaven Community Development District was held **May 6, 2026, at 10:00 a.m.** held at the Markland Amenity Center located at 61 Clarissa Lane, St. Augustine, Florida 32095.

Present and constituting a quorum:

Richard Fetter	Board Supervisor, Chairman
Bob Monk	Board Supervisor, Vice Chairman
Michael Langer	Board Supervisor, Assistant Secretary
Jorge Iturralde	Board Supervisor, Assistant Secretary

Also present were:

Lesley Gallagher	District Manager, Rizzetta & Company, Inc.
Katie Buchanan	District Counsel, Kutak Rock LLP (via zoom)
Lisa Licata	General Manager, Vesta
Mike Yuro	District Engineer, Yuro & Assoc (via zoom)
Dan Fagen	Regional General Manager, Vesta
Kyle Sanders	Landscape Manager, Greenery

Audience present.

FIRST ORDER OF BUSINESS

CALL TO ORDER

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

SECOND ORDER OF BUSINESS

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

AUDIENCE COMMENTS ON
AGENDA ITEMS

Comments were heard on how appointments of secretary and treasurer are made for the district.

FOURTH ORDER OF BUSINESS**BUSINESS ADMINISTRATION****A. Consideration of the Minutes of the Board of Supervisors'
Special Meeting held on April 15, 2026****B. Consideration of the Minutes of the Board of Supervisors'
Continued Special Meeting held on April 21, 2026**

On a motion by Mr. Monk, seconded by Mr. Iturralde, with all in favor, the Board approved the Minutes of the Board of Supervisors' Special Meeting held on April 15, 2026, the Minutes of the Board of Supervisors' Continued Special Meeting held on April 21, 2026, for the Southaven Community Development District.

FIFTH ORDER OF BUSINESS**RATIFICATION OF OPERATIONS AND
MAINTENANCE EXPENDITURES FOR
MARCH 2026**

On a motion by Mr. Fetter, seconded by Mr. Iturralde, with all in favor, the Board ratified the Operation and Maintenance Expenditures for March 2026 in the amount of \$52,338.34, for the Southaven Community Development District.

SIXTH ORDER OF BUSINESS**STAFF REPORTS****A. District Counsel**

Ms. Buchanan had no report but was available for questions.
Direction was given to Ms. Buchanan to send another letter to Envera's attorney giving them 10 business days to remove their equipment or it would be disposed of.

B. District Engineer**1. Consideration of Annual Engineer Report Proposal**

On a motion by Mr. Monk, seconded by Mr. Langer, with all in favor, the Board approved the Annual Engineer Report Proposal in the amount of \$2,050.00, for the Southaven Community Development District.

C. Landscape and Maintenance Reports

New account manager is Mr. Sanders, and it was noted that it conditions would be reviewed again in 30 days.

It was also requested that Counsel review if additional services such as mulch and annuals which were part of the current contract could be removed and other vendors could provide these services if the board chose to.

On a motion by Mr. Monk, seconded by Mr. Iturralde, with all in favor, the Board accepted the landscape report, for the Southaven Community Development District.

D. General Manager Report

1. General Manager Report

Ms. Licata reviewed the General Manager Report. The request for an additional treadmill was tabled. Ms. Licata will work with Supervisor Langer on kiosk signage and obtain pricing from Sunbelt for the next meeting.

Discussion ensued regarding the current fishing policies and concerns about people fishing behind people's homes. The board requested that an eblast be sent reminding people of the current policy and repercussions for violations. Ms. Buchanan would assist in review of the eblast.

On a motion by Mr. Fetter, seconded by Mr. Monk, with all in favor, the Board approved the purchase of six additional signs related to this policy, in an amount not to exceed \$2,600.00, for the Southaven Community Development District.

2. Lake Management Report

i. March and April Reports

No comments.

E. District Manager

1. Presentation of Registered Voter Count

Ms. Gallagher reviewed the qualification period for the general election is noon June 8, through noon June 12th 2026. As of April 15, 2026 there were 786 registered voters within the boundary of the district. The board authorized her to work with the Chairman between meetings to have the annual engineer's report accepted.

SEVENTH ORDER OF BUSINESS

CONSIDERATION OF GREENERY LANDSCAPE ENHANCEMENT PROPOSALS

The board reviewed a proposal for culvert clean out from the Greenery and requested additional proposals.

On a motion by Mr. Fetter, seconded by Mr. Monk, with all in favor, the Board approved a not to exceed amount of \$1,500.00 for the culvert clean out project, for the Southaven Community Development District.

The board then reviewed a proposal to remove and replace a dead magnolia.

On a motion by Mr. Fetter, seconded by Mr. Iturralde, with all in favor, the Board approved removal only at this time with not to exceed amount of \$250.00, for the Southaven Community Development District.

EIGHTH ORDER OF BUSINESS

RATIFICATION OF LIGHTING REPAIR

On a motion by Mr. Fetter, seconded by Mr. Monk, with all in favor, the Board ratified the lighting repair with Smith Electric in the amount of \$3,479.77, for the Southaven Community Development District.

NINETH ORDER OF BUSINESS

CONSIDERATION OF JANITORIAL SERVICES PROPOSAL

On a motion by Mr. Fetter, seconded by Mr. Monk, with all in favor, the Board approved the Service Master proposal to reduce service to two days per week at an expense of \$649.00 per month, for the Southaven Community Development District.

TENTH ORDER OF BUSINESS

CONSIDERATION OF GRAU & ASSOCIATES FY 2026 AUDIT ENGAGEMENT LETTER

On a motion by Mr. Fetter, seconded by Mr. Langer, with all in favor, the Board approved the Grau & Associates FY 2026 engagement letter, for the Southaven Community Development District.

ELEVENTH ORDER OF BUSINESS

CONSIDERATION OF RESOLUTION 2026-06; REDESIGNATING ASSISTANT TREASURER

On a motion by Mr. Monk, seconded by Mr. Langer, with all in favor, the Board adopted Resolution 2026-06; Redesignating Susan Garcia as Assistant Treasurer, for the Southaven Community Development District.

TWELFTH ORDER OF BUSINESS

CONSIDERATION OF RESOLUTION 2026-07; SETTING PUBLIC HEARING FOR REVISED RULES OF PROCEDURE

On a motion by Mr. Fetter, seconded by Mr. Monk, with all in favor, the Board adopted Resolution 2026-07 and Public hearing on revised rules of procedure was set for August 5, 2026, for the Southaven Community Development District.

THIRTEENTH ORDER OF BUSINESS**PRESENTATION OF FISCAL YEAR
2026-2027 PROPOSED BUDGET****1. Consideration of Resolution 2026-08; Approving Proposed
Budget and Setting a Public Hearing**

The board reviewed the proposed budget. Discussion ensued.

On a motion by Mr. Fetter, seconded by Mr. Monk, with all in favor, the Board approved the proposed budget for fiscal year 2026/27 as amended, for the Southaven Community Development District.

On a motion by Mr. Fetter, seconded by Mr. Iturralde, with all in favor, the Board adopted resolution 2026-08 approving the proposed budget as amended during the meeting and set the public hearing for August 5, 2026, at 10 am at the Manor House, for the Southaven Community Development District.

FOURTEENTH ORDER OF BUSINESS**RATIFICATION OF SERIES 2026-1
AND SERIES 2026-2 TRUSTEE AND
MMF LETTERS**

On a motion by Mr. Fetter, seconded by Mr. Monk, with all in favor, the Board ratified the Series 2026-1 and Series 2026-2 Trustee and MMF Letters, for the Southaven Community Development District.

FIFTEENTH ORDER OF BUSINESS**RESOLUTION 2026-09; RATIFICATION
OF SALE OF SERIES 2026-1– 2015
REFUNDING BONDS**

Ms. Buchanan reviewed resolution 2026-09 and 2026-10.

On a motion by Mr. Fetter, seconded by Mr. Iturralde, with all in favor, the Board adopted Resolution 2026-09; Ratification of Sale of Series 2026-1– 2015 Refunding Bonds, for the Southaven Community Development District.

SIXTEENTH ORDER OF BUSINESS**RESOLUTION 2026-10; RATIFICATION
OF SALE OF SERIES 2026-2– 2016
REFUNDING BONDS**

On a motion by Mr. Fetter, seconded by Mr. Iturralde, with all in favor, the Board adopted Resolution 2026-10; Ratification of Sale of Series 2026-2– 2016 Refunding Bonds, for the Southaven Community Development District.

SEVENTEENTH ORDER OF BUSINESS**AUDIENCE COMMENTS AND
SUPERVISOR REQUESTS****SUPERVISORS**

A supervisor has a request for lock boxes on the thermostat controls upstairs.

It was also requested that access control proposals be obtained from Butterfly and Sunbelt for the tennis courts for the August meeting.

AUDIENCE

No Audience Comments.

EIGHTEENTH ORDER OF BUSINESS**ADJOURNMENT**

On a motion by Mr. Monk, seconded by Mr. Langer with all in favor, the Board adjourned the meeting at 12:26 p.m., for the Southaven Community Development District.

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Secretary/Assistant Secretary

Chairman/Vice Chairman

Tab 2

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.SOUTHAVENCDD.ORG

Operation and Maintenance Expenditures

April 2026

Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2026 through April 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$59,749.47**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Southaven Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Ancient City Janitorial LLC	300248	2722	Janitorial Services 04/26	\$ 859.00
AT&T	41426	322343089-032126	Phone & Internet Services 04/26	\$ 167.47
AT&T	40226	323860823-031026	Internet Services 03/26	\$ 270.72
COMCAST	41026	8495741401213297-031826	Phone Services 03/26	\$ 384.30
FCM Industries Opco, LLC	300252	4674	Athletic Maintenance & Repair 03/26	\$ 2,821.95
Florida Department of Revenue	42226	6580192295959-042126	Sales & Use Tax 03/26	\$ 1.78
Florida Power & Light Company	42726	0539926444-041326	Electric Services 03/26	\$ 30.80
Florida Power & Light Company	42726	2396585172-041326	Street Lights 03/26	\$ 2,100.34
Florida Power & Light Company	42726	2936844030-041326	Street Lights 03/26	\$ 39.14
Florida Power & Light Company	42726	3005756139-041326	Electric Services 03/26	\$ 89.19
Florida Power & Light Company	42726	3111413393-041326	Electric Services 03/26	\$ 31.22

Southaven Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Florida Power & Light Company	42726	6452877167-041326	Electric Services 03/26	\$ 879.93
Florida Power & Light Company	42726	9246030044-041326	Electric Services 03/26	\$ 31.43
Florida Power & Light Company	42726	9779789537-041326	Electric Services 03/26	\$ 37.07
HabiTech Systems Inc.	300253	20269737	Maintenance & Repairs 01/26	\$ 337.50
Hallco Heating & Air LLC dba John D. Hall	300254	38742918	Maintenance & Repairs 04/26	\$ 332.00
Kutak Rock, LLP	300249	3728156	Legal Services 01/26	\$ 3,199.24
Kutak Rock, LLP	300249	3728157	Legal Services 02/26	\$ 3,741.50
Rizzetta & Company, Inc.	300241	INV0000108046	Accounting Services 04/26	\$ 4,127.09
Smith Electrical, Inc.	300242	40506	Maintenance & Repairs 03/26	\$ 179.92
St Johns Utility Department	42026	559802132013-031926	Water Services 03/26	\$ 1,074.31
St Johns Utility Department	42026	559802132336-031926	Water Services 03/26	\$ 87.22

Southaven Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
St Johns Utility Department	42026	559802132338-031926	Water Services 03/26	\$ 55.87
St Johns Utility Department	42026	559802132340-031926	Water Services 03/26	\$ 79.76
St Johns Utility Department	42026	559802132342-031926	Water Services 03/26	\$ 762.43
St Johns Utility Department	42026	559802132378-031926	Water Services 03/26	\$ 797.51
St Johns Utility Department	42026	559802132379-031926	Water Services 03/26	\$ 86.21
St Johns Utility Department	42026	559802133630-031926	Water Services 03/26	\$ 12.46
St Johns Utility Department	42026	559802134615-031926	Water Services 03/26	\$ 37.38
St Johns Utility Department	42026	559802135720-031926	Water Services 03/26	\$ 275.54
St Johns Utility Department	42026	559802135721-031926	Water Services 03/26	\$ 638.38
St Johns Utility Department	42026	559802135954-031926	Water Services 03/26	\$ 16.27
St Johns Utility Department	42026	559802135956-031926	Water Services 03/26	\$ 12.49

Southaven Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
St Johns Utility Department	42026	559802135958-031926	Water Services 03/26	\$ 147.16
St Johns Utility Department	42026	559802135959-031926	Water Services 03/26	\$ 62.30
St Johns Utility Department	42026	559802135961-031926	Water Services 03/26	\$ 12.46
St Johns Utility Department	42026	559802139106-031926	Water Services 03/26	\$ 62.79
The Greenery of North Florida, Inc.	300243	807190	Landscape Replacement 03/26	\$ 4,410.43
The Greenery of North Florida, Inc.	300244	807559	Landscape Maintenance 04/26	\$ 13,850.00
Turner Pest Control, LLC	300250	622091979	Pest Control 04/26	\$ 93.00
USA TODAY Media Corp	300245	0007644974	Legal Advertising 03/26	\$ 250.80
Valley National Bank	42826	CC033126-287	Credit Card Expenses 03/26	\$ 1,844.34
Vesta Property Services, Inc.	300255	431217	Management Services 02/26	\$ 33.06
Vesta Property Services, Inc.	300246	431471	Management Services 04/26	\$ 14,451.25

Southaven Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Vesta Property Services, Inc.	300255	431762	Management Services 03/26	\$ 34.80
VGlobal Tech	300247	8256	Website Compliance & Management 03/26	\$ 175.00
VGlobal Tech	300247	8387	Website Compliance & Management 04/26	\$ 175.00
Waste Management Inc. of Florida	41526	9782331-2224-8	Waste Disposal Services 04/26	\$ 306.66
Wayne Automatic Fire Sprinklers, Inc.	300251	1302804	Extinguisher Certification Inspection 04/25	<u>\$ 243.00</u>
Report Total				<u>\$ 59,749.47</u>

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.SOUTHAVENCDD.ORG

Operation and Maintenance Expenditures

May 2026

Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2026 through May 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$71,063.01**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Southaven Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Ancient City Janitorial LLC	600009	2761	Janitorial Services 05/26	\$ 859.00
AT&T	51326	322343089-042126	Phone & Internet Services 05/26	\$ 167.36
AT&T	50526	323860823-041026	Internet Services 04/26	\$ 270.51
Big Z Pools, LLC	600010	6993-I	Maintenance & Repair 04/26	\$ 1,383.65
C BUSS Enterprises, Inc.	600006	6138	Maintenance & Repair 04/26	\$ 250.00
Clear Waters, Inc.	600012	160128	Pond Maintenance 03/26	\$ 835.00
Clear Waters, Inc.	600012	160990	Pond Maintenance 04/26	\$ 835.00
Clear Waters, Inc.	600012	161808	Pond Maintenance 05/26	\$ 835.00
COMCAST	51126	8495741401213297-041726	Phone Services 04/26	\$ 384.30
Florida Department of Health in St. Johns County	600016	55-BID-8523493	Pool Permits 05/26	\$ 350.00
Florida Department of Revenue	52226	6580192295959-052126	Sales & Use Tax 04/26	\$ 51.11
Florida Power & Light Company	52726	0539926444-051326	Electric Services 04/26	\$ 30.80

Southaven Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Florida Power & Light Company	52726	2396585172-051326	Street Lights 04/26	\$ 2,100.34
Florida Power & Light Company	52726	2936844030-051326	Street Lights 04/26	\$ 38.46
Florida Power & Light Company	52726	3005756139-051326	Electric Services 04/26	\$ 99.19
Florida Power & Light Company	52726	3111413393-051326	Electric Services 04/26	\$ 31.09
Florida Power & Light Company	52726	6452877167-051326	Electric Services 04/26	\$ 922.45
Florida Power & Light Company	52726	9246030044-051326	Electric Services 04/26	\$ 31.37
Florida Power & Light Company	52726	9779789537-051326	Electric Services 04/26	\$ 36.15
Hallco Heating & Air LLC dba John D. Hall	600000	38965442	Maintenance & Repairs 04/26	\$ 601.00
Hallco Heating & Air LLC dba John D. Hall	600000	38965570	Maintenance & Repairs 04/26	\$ 2,584.00
Hancock Bank	600011	44799	Trustees Fees 05/26	\$ 3,500.00
McDermitt Davis & Company, LLC	600001	63636	Audit Services FY24/25	\$ 3,900.00
Rizzetta & Company, Inc.	300256	INV0000109138	Accounting Services 05/26	\$ 3,960.42

Southaven Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
St Johns County Alarm Program	600002	87217	Security System Monitoring 09/25	\$ 25.00
St Johns Utility Department	51926	559802132013-041926	Water Services 04/26	\$ 1,154.65
St Johns Utility Department	51926	559802132336-041926	Water Services 04/26	\$ 87.22
St Johns Utility Department	51926	559802132338-041926	Water Services 04/26	\$ 56.91
St Johns Utility Department	51926	559802132340-041926	Water Services 04/26	\$ 228.99
St Johns Utility Department	51926	559802132342-041926	Water Services 04/26	\$ 811.64
St Johns Utility Department	51926	559802132378-041926	Water Services 04/26	\$ 843.31
St Johns Utility Department	51926	559802132379-041926	Water Services 04/26	\$ 87.97
St Johns Utility Department	51926	559802133630-041926	Water Services 04/26	\$ 12.46
St Johns Utility Department	51926	559802134615-041926	Water Services 04/26	\$ 31.91
St Johns Utility Department	51926	559802135720-041926	Water Services 04/26	\$ 270.99
St Johns Utility Department	51926	559802135721-041926	Water Services 04/26	\$ 911.18

Southaven Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
St Johns Utility Department	51926	559802135954-041926	Water Services 04/26	\$ 16.19
St Johns Utility Department	51926	559802135956-041926	Water Services 04/26	\$ 12.46
St Johns Utility Department	51926	559802135958-041926	Water Services 04/26	\$ 177.10
St Johns Utility Department	51926	559802135959-041926	Water Services 04/26	\$ 62.50
St Johns Utility Department	51926	559802135961-041926	Water Services 04/26	\$ 12.46
St Johns Utility Department	51926	559802139106-041926	Water Services 04/26	\$ 57.35
Sunbelt Gated Access Systems of Florida, LLC	600015	176185	Maintenance & Repair 05/26	\$ 6,834.50
The Greenery of North Florida, Inc.	600013	809693	Landscape Maintenance 05/26	\$ 13,850.00
USA TODAY Media Corp	600003	0007690503	Legal Advertising 04/26	\$ 90.40
Valley National Bank	52626	CC043026-287	Credit Card Expenses 04/26	\$ 1,159.93
Vesta Property Services, Inc.	600007	432077	Management Services 05/26	\$ 14,451.25
Vesta Property Services, Inc.	600004	432288	Management Services 04/26	\$ 26.68

Southaven Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Vesta Property Services, Inc.	600014	432416	Pressure Washing 05/26	\$ 5,252.10
VGlobal Tech	600005	8469	Website Compliance & Management 05/26	\$ 175.00
Waste Management Inc. of Florida	51526	9786395-2224-9	Waste Disposal Services 05/26	<u>\$ 306.66</u>
Report Total				<u>\$ 71,063.01</u>

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.SOUTHAVENCDD.ORG

Operation and Maintenance Expenditures

June 2026

Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2026 through June 30, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$69,363.79**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Southaven Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Ancient City Janitorial LLC	600022	2816	Janitorial Services 06/26	\$ 649.00
AT&T	61226	322343089-052126	Phone & Internet Services 06/26	\$ 167.36
AT&T	60226	323860823-051026	Internet Services 05/26	\$ 270.51
Clear Waters, Inc.	600029	162664	Pond Maintenance 06/26	\$ 835.00
Coastal Wildlife & Pest Services LLC	600020	62891	Maintenance & Repair 05/26	\$ 299.00
COMCAST	61026	8495741401213297-051726	Phone Services 05/26	\$ 384.30
Crime Prevention Security Systems of Orlando, LLC	600023	MAS-2417229	Access Control 05/26	\$ 19,926.98
Florida Department of Revenue	061826-1	6580192295959-061826	Sales & Use Tax 05/26	\$ 24.99
Florida Power & Light Company	62426	0539926444-061226	Electric Services 05/26	\$ 30.89
Florida Power & Light Company	062426-1	2396585172-061226	Street Lights 05/26	\$ 2,055.67
Florida Power & Light Company	62426	2936844030-061226	Street Lights 05/26	\$ 37.92

Southaven Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Florida Power & Light Company	62426	3005756139-061226	Electric Services 05/26	\$ 106.68
Florida Power & Light Company	62426	3111413393-061226	Electric Services 05/26	\$ 31.09
Florida Power & Light Company	62426	6452877167-061226	Electric Services 05/26	\$ 937.82
Florida Power & Light Company	62426	9246030044-061226	Electric Services 05/26	\$ 31.37
Florida Power & Light Company	062426-1	9779789537-061226	Electric Services 05/26	\$ 36.79
Rizzetta & Company, Inc.	600017	INV0000109926	Accounting Services 06/26	\$ 3,960.42
Smith Electrical, Inc.	600024	40742	Light Maintenance & Repair 05/26	\$ 3,479.77
St Johns Utility Department	61826	559802132013-051926	Water Services 05/26	\$ 1,377.48
St Johns Utility Department	61826	559802132336-051926	Water Services 05/26	\$ 87.22
St Johns Utility Department	61826	559802132338-051926	Water Services 05/26	\$ 70.99
St Johns Utility Department	61826	559802132340-051926	Water Services 05/26	\$ 253.96

Southaven Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
St Johns Utility Department	61826	559802132342-051926	Water Services 05/26	\$ 1,175.30
St Johns Utility Department	61826	559802132378-051926	Water Services 05/26	\$ 816.13
St Johns Utility Department	61826	559802132379-051926	Water Services 05/26	\$ 133.24
St Johns Utility Department	61826	559802133630-051926	Water Services 05/26	\$ 12.46
St Johns Utility Department	61826	559802134615-051926	Water Services 05/26	\$ 37.38
St Johns Utility Department	61826	559802135720-051926	Water Services 05/26	\$ 408.59
St Johns Utility Department	61826	559802135721-051926	Water Services 05/26	\$ 823.95
St Johns Utility Department	61826	559802135954-051926	Water Services 05/26	\$ 16.56
St Johns Utility Department	61826	559802135956-051926	Water Services 05/26	\$ 36.88
St Johns Utility Department	61826	559802135958-051926	Water Services 05/26	\$ 135.39
St Johns Utility Department	61826	559802135959-051926	Water Services 05/26	\$ 62.30

Southaven Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
St Johns Utility Department	61826	559802135961-051926	Water Services 05/26	\$ 12.46
St Johns Utility Department	61826	559802139106-051926	Water Services 05/26	\$ 113.20
The Greenery of North Florida, Inc.	600030	811663	Landscape Maintenance 06/26	\$ 13,850.00
Turner Pest Control, LLC	600018	622225243	Pest Control 05/26	\$ 93.00
Turner Pest Control, LLC	600031	6223553777	Pest Control 06/26	\$ 93.00
USA TODAY Media Corp	600025	0007734496	Legal Advertising 05/26	\$ 67.28
Valley National Bank	62626	CC053126-287	Credit Card Expenses 05/26	\$ 623.97
Vesta Property Services, Inc.	600019	432536	Management Services 06/26	\$ 14,451.25
Vesta Property Services, Inc.	600021	432749	Management Services 05/26	\$ 23.78
VGlobal Tech	600026	8558	Website Compliance & Management 06/26	\$ 175.00
Waste Management Inc. of Florida	61626	9790367-2224-2	Waste Disposal Services 06/26	\$ 619.96

Southaven Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Wayne Automatic Fire Sprinklers, Inc.	600027	1317618	Sprinkler Inspection 05/26	\$ 65.00
Yuro & Associates, LLC	600032	4101-REV	Engineering Services 05/26	<u>\$ 462.50</u>
Report Total				<u>\$ 69,363.79</u>

Tab 3

Financial Report

Year Ended September 30, 2025

**Southaven Community
Development District**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Southaven Community Development District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of *Southaven Community Development District* (the "District"), as of and for the year ended September 30, 2025, 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 accompanying financial statements 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, 2025, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended 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* (GAS), 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 and GAS 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 and GAS, 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 starting on page 3, 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2026, 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 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.

McDiarmid Davis

Orlando, Florida

March 27, 2026

Our discussion and analysis of *Southaven Community Development District*, St. Johns County, Florida's (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

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.

Financial Highlights

- The assets of the District exceeded its liabilities at September 30, 2025 by \$8,587,400 a decrease in net position of \$356,734 in comparison with the prior year.
- At September 30, 2025, the District's governmental funds reported fund balances of \$1,013,257, an increase of \$120,499 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to *Southaven Community Development District's* financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

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 of the District's assets and liabilities, with the difference between the two 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 result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, physical environment, public safety, and parks and recreation related functions.

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.

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.

Governmental Funds

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 government'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 individual governmental funds. 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 to be 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 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

Statement of Net Position

The District's net position was \$8,587,400 at September 30, 2025. The analysis that follows focuses on the net position of the District's governmental activities.

	September 30, 2025	September 30, 2024
Assets, excluding capital assets	\$ 1,034,163	\$ 922,919
Capital assets, net of depreciation	13,585,816	14,251,302
Total assets	14,619,979	15,174,221
Liabilities, excluding long-term liabilities	170,462	184,143
Long-term liabilities	5,862,117	6,045,944
Total liabilities	6,032,579	6,230,087
Net Position:		
Net investment in capital assets	7,723,699	8,205,357
Restricted for debt service	511,059	496,851
Restricted for capital projects	22,593	21,631
Unrestricted	330,049	220,295
Total net position	\$ 8,587,400	\$ 8,944,134

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2025 and 2024.

	2025	2024
Revenues:		
Program revenues	\$ 1,451,656	1,479,524
General revenues	39,683	9,416
Total revenues	1,491,339	1,488,940
Expenses:		
General government	105,784	99,167
Maintenance and operations	993,554	1,063,742
Public safety	61,307	70,584
Parks and recreation	322,049	289,627
Interest on long-term debt	365,379	376,314
Total expenses	1,848,073	1,899,434
Change in net position	(356,734)	(410,494)
Net position, beginning	8,944,134	9,354,628
Net position, ending	\$ 8,587,400	\$ 8,944,134

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2025 was \$1,848,073. The majority of these costs are interest on long-term debt and maintenance and operations.

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$1,013,257. Of this total, \$6,349 is non-spendable, \$683,208 is restricted, and the remainder of \$323,700 is unassigned.

The general fund balance increased by \$109,755 due to revenues exceeding expenditures. The debt service fund increased by \$9,782 because of decreased expenditures. The capital projects fund balance did not change significantly.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown on page 12. 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 is at the fund level.

Capital Asset and Debt Administration

Capital Assets

At September 30, 2025, the District had \$13,585,816 invested in capital assets, net of accumulated depreciation. More detailed information about the District's capital assets is presented in the notes to financial statements.

Capital Debt

At September 30, 2025, the District had \$5,885,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to financial statements.

Requests for Information

If you have questions about this report or need additional financial information, contact *Southaven Community Development District's* Accounting Department at 3434 Colwell Ave., Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

Southaven Community Development District
Statement of Net Position
September 30, 2025

	<u>Governmental Activities</u>
Assets:	
Cash	\$ 344,606
Prepaid costs	2,838
Deposits	3,511
Restricted Assets:	
Temporarily restricted investments	683,208
Capital Assets:	
Capital assets not being depreciated	1,777,164
Capital assets being depreciated, net	<u>11,808,652</u>
Total assets	<u>14,619,979</u>
Liabilities:	
Accounts payable and accrued expenses	20,906
Accrued interest payable	149,556
Noncurrent Liabilities:	
Due within one year	165,000
Due in more than one year	<u>5,697,117</u>
Total liabilities	<u>6,032,579</u>
Net Position:	
Net investment in capital assets	7,723,699
Restricted for debt service	511,059
Restricted for capital projects	22,593
Unrestricted	<u>330,049</u>
Total net position	<u>\$ 8,587,400</u>

Southaven Community Development District
Statement of Activities
Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenue		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
Governmental Activities:					
General government	\$ 105,784	\$ 63,304	\$ -	\$ -	\$ (42,480)
Maintenance and operations	993,554	594,566	-	-	(398,988)
Public safety	61,307	36,688	-	-	(24,619)
Parks and recreation	322,049	192,722	-	-	(129,327)
Interest on long-term debt	365,379	532,974	30,440	962	198,997
Total governmental activities	<u>\$ 1,848,073</u>	<u>\$ 1,420,254</u>	<u>\$ 30,440</u>	<u>\$ 962</u>	<u>(396,417)</u>
General Revenues:					
Miscellaneous					<u>39,683</u>
Total general revenues					<u>39,683</u>
Change in net position					(356,734)
Net position, beginning					<u>8,944,134</u>
Net position, ending					<u>\$ 8,587,400</u>

Southaven Community Development District
Balance Sheet - Governmental Funds
September 30, 2025

	General	Debt Service	Capital Projects	Total Governmental Funds
Assets:				
Cash	\$ 344,606	\$ -	\$ -	\$ 344,606
Investments	-	660,615	22,593	683,208
Prepaid costs	2,838	-	-	2,838
Deposits	3,511	-	-	3,511
Total assets	\$ 350,955	\$ 660,615	\$ 22,593	\$ 1,034,163
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued expenses	\$ 20,906	\$ -	\$ -	\$ 20,906
Total liabilities	20,906	-	-	20,906
Fund Balances:				
Nonspendable	6,349	-	-	6,349
Restricted for:				
Debt service	-	660,615	-	660,615
Capital projects	-	-	22,593	22,593
Unassigned	323,700	-	-	323,700
Total fund balances	330,049	660,615	22,593	1,013,257
Total liabilities and fund balances	\$ 350,955	\$ 660,615	\$ 22,593	

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

Capital Assets used in Governmental Activities are not financial resources and therefore are not reported in the funds. 13,585,816

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.

Accrued interest payable	(149,556)	
Bonds payable	(5,862,117)	(6,011,673)
Net Position of Governmental Activities		\$ 8,587,400

Southaven Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2025

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Assessment revenue	\$ 887,280	\$ 532,974	\$ -	\$ 1,420,254
Special assessments, prepayments	-	-	-	-
Investment & miscellaneous income	39,683	30,440	962	71,085
Total revenues	926,963	563,414	962	1,491,339
Expenditures				
Current:				
General government	105,784	-	-	105,784
Public safety	61,307	-	-	61,307
Maintenance and operations	342,078	-	-	342,078
Parks and recreation	308,039	-	-	308,039
Debt Service:				
Interest	-	368,632	-	368,632
Principal	-	185,000	-	185,000
Total expenditures	817,208	553,632	-	1,370,840
Excess (Deficit) of Revenues Over Expenditures	109,755	9,782	962	120,499
Net change in fund balances	109,755	9,782	962	120,499
Fund balances, beginning of year	220,294	650,833	21,631	892,758
Fund balances, end of year	\$ 330,049	\$ 660,615	\$ 22,593	\$ 1,013,257

Southaven Community Development District
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statements of Activities
Year Ended September 30, 2025

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net Change in Fund Balances - total governmental funds	\$ 120,499
--	------------

Governmental Funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.

Depreciation expense	<u>(665,486)</u>	(665,486)
----------------------	------------------	-----------

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.	185,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	4,426	
Amortization of bond discount	<u>(1,173)</u>	<u>3,253</u>

Change in Net Position of Governmental Activities	<u>\$ (356,734)</u>
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Southaven Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
Year Ended September 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Assessment revenue	\$ 872,039	\$ 872,039	\$ 887,280	\$ 15,241
Investment & miscellaneous income	12,000	12,000	39,683	27,683
Total revenues	884,039	884,039	926,963	42,924
Expenditures				
Current:				
General government	90,985	90,985	105,784	(14,799)
Public safety	63,251	63,251	61,307	1,944
Maintenance and operations	367,642	367,642	342,078	25,564
Parks and recreation	337,161	337,161	308,039	29,122
Capital outlay	25,000	25,000	-	25,000
Total expenditures	884,039	884,039	817,208	66,831
Net change in fund balance	-	-	109,755	109,755
Fund balance, beginning	220,294	220,294	220,294	-
Fund balance, ending	\$ 220,294	\$ 220,294	\$ 330,049	\$ 109,755

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Southaven Community Development District, (the "District") was established on May 13, 2014 by St. Johns County Ordinance 2014-22 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, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose 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 (the "Board"), which is composed of five members. Ownership of land within the District entitles the owner to one vote per acre. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has final responsibility for:

1. Allocating 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 14, 39, and 61. 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.

Government-Wide and Fund Financial Statements

The 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, 2) grants, contributions and investment earnings that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

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 recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for Developer receivables for retainage, which are collected from the Developer when the amount is due to the contractor. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance special assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District. Certain debt service assessments are collected upon the closing of those lots subject to short term debt and are used to prepay a portion of the bonds outstanding.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund - Is the District's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

Debt Service Fund- Accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Project 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 District's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

Prepaid Items

Inventory and prepaid items are recorded as expenditures when consumed rather than when purchased in both government-wide and fund financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 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.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Other Structures	30
Stormwater	25
Roads	20
Recreation	20
Improvements	15
Equipment	5

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 using the straight-line method. Bond issuance costs are reported as expenses. Bonds payable are reported net of premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond 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 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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2025.

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 assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2025.

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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.

New Accounting Standards Issued

In fiscal year 2025, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

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

1. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. All budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

NOTE 3 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 categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted prices for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District has the following recurring fair value measurements as of September 30, 2025:

- Goldman Sachs Government Fund of \$683,208 are valued using Level 2 inputs.

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

Investments made by the District at September 30, 2025 are summarized below. In accordance with GASB 31, investments are reported at fair value.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
Goldman Sachs Government Fund	\$ 683,208	AAAm	49 days

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. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating. Investment ratings by investment type are included in the preceding summary of investments.

Custodial Credit Risk:

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2025, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2025, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit 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. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Improvements under construction	\$ 1,777,164	\$ -	\$ -	\$ 1,777,164
Total capital assets not being depreciated	1,777,164	-	-	1,777,164
Capital assets being depreciated:				
Building	2,100,000	-	-	2,100,000
Roads	4,655,656	-	-	4,655,656
Stormwater	5,007,124	-	-	5,007,124
Recreation	280,208	-	-	280,208
Equipment	21,453	-	-	21,453
Improvements	2,161,755	-	-	2,161,755
Total capital assets being depreciated	14,226,196	-	-	14,226,196
Less accumulated depreciation for:				
Building	(554,167)	(70,000)	-	(624,167)
Roads	(465,566)	(232,783)	-	(698,349)
Stormwater	(400,570)	(200,285)	-	(600,855)
Recreation	(28,020)	(14,010)	-	(42,030)
Equipment	(15,733)	(4,291)	-	(20,024)
Improvements	(288,002)	(144,117)	-	(432,119)
Total accumulated depreciation	(1,752,058)	(665,486)	-	(2,417,544)
Total capital assets being depreciated, net	12,474,138	(665,486)	-	11,808,652
Governmental activities capital assets, net	\$ 14,251,302	\$ (665,486)	\$ -	\$ 13,585,816

Depreciation expense of \$651,476 was charged to maintenance and operations, and \$14,010 was charged to parks and recreation.

Total projected cost of the infrastructure improvements has been estimated at approximately \$19 million, which will be funded with Developer contributions and additional bond issues.

NOTE 5 LONG-TERM LIABILITIES

Series 2015 Special Assessment Bonds- Direct Borrowing

In March 2015, the District issued \$7,555,000 of Special Assessment Bonds, Series 2015. The Bonds consist of \$4,035,000 Series 2015A-1 (\$1,855,000 Term Bonds due May 1, 2035 with a fixed interest rate of 5.95% and \$2,180,000 Term Bonds due May 1, 2045 with a fixed interest rate of 6.0%) and \$3,520,000, Series 2015A-2 Term Bonds due May 1, 2045 with a fixed interest rate of 5.9%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2016 through May 1, 2045.

The Series 2015 Bonds are subject to redemption at the option of the District prior to maturity at a redemption price as set forth in the Bond Indenture. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture. In the event of default, all principal and interest of the Bonds will become immediately due and payable.

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2025.

The Bond Indenture has certain 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2015 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2025, total principal and interest remaining on the Series 2015 Special Assessment Bonds was \$3,996,334. For the fiscal year ended September 30, 2025, principal and interest paid was \$232,458 and special assessment revenue pledged was \$222,827.

Series 2016 Special Assessment Bonds- Direct Borrowing

In November 2016, the District issued \$6,925,000 of Special Assessment Bonds, Series 2016. The Bonds consist of \$4,515,000 Series 2016A-1 (\$250,000 Term Bonds due May 1, 2021 with a fixed interest rate of 4.50%, \$400,000 Term Bonds due May 1, 2026 with a fixed interest rate of 5.35%, \$1,245,000 Term Bond due May 1, 2036 with a fixed interest rate of 6.1%, and \$2,620,000 Term Bonds due May 1, 2047 with a fixed interest rate of 6.25%) and \$2,410,000, Series 2016A-2 Term Bonds due November 1, 2023 with a fixed interest rate of 6.25%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2018 through May 1, 2047.

The Series 2016 Bonds are subject to redemption at the option of the District prior to maturity at a redemption price as set forth in the Bond Indenture. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture. In the event of default, all principal and interest of the Bonds will become immediately due and payable.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirements as defined in the Indenture. The requirement has been met at September 30, 2025.

The Bond Indenture has certain 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2016 Bonds is secured by a pledge of and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2025, total principal and interest remaining on the Series 2016 Special Assessment Bonds was \$6,525,339. For the fiscal year ended September 30, 2025, principal and interest paid was \$321,174 and special assessment revenue pledged was \$310,147.

Long-term liability activity for the year ended September 30, 2025 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds Payable:					
Series 2015	\$ 2,470,000	\$ -	\$ (85,000)	\$ 2,385,000	\$ 85,000
Less: Discount	(24,056)	-	1,173	(22,883)	-
Series 2016	<u>3,600,000</u>	<u>-</u>	<u>(100,000)</u>	<u>3,500,000</u>	<u>80,000</u>
Governmental activity long-term liabilities	<u>\$ 6,045,944</u>	<u>\$ -</u>	<u>\$ (183,827)</u>	<u>\$ 5,862,117</u>	<u>\$ 165,000</u>

NOTE 5 LONG-TERM LIABILITIES (CONTINUED)

At September 30, 2025, the scheduled debt service requirements on the bonds payable were as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2025	\$ 165,000	\$ 358,936
2026	170,000	349,598
2027	185,000	339,363
2028	195,000	328,221
2029	210,000	316,476
2030-2034	1,220,000	1,378,843
2035-2039	1,365,000	995,798
2040-2044	1,835,000	518,813
2045-2047	540,000	50,625
	<u>\$ 5,885,000</u>	<u>\$ 4,636,673</u>

NOTE 6 MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreements, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

NOTE 7 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. These risks are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage during the last three years.

COMPLIANCE SECTION



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
Southaven Community Development District

We have audited, in accordance with 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 (Government Audit Standards), the financial statements of the governmental activities and each major fund of *Southaven Community Development District* (the "District") as of and for the year ended September 30, 2025 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 27, 2026.

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) as a basis for designing 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 grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

McDermitt Davis

Orlando, Florida
March 27, 2026

MANAGEMENT LETTER

Board of Supervisors
Southaven Community Development District

Report on the Financial Statements

We have audited the financial statements of *Southaven Community Development District*, (the "District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 27, 2026.

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 Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant'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 March 27, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to financial statements. This information has been disclosed in the notes to financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information (Unaudited)

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The total number of District employees compensated in the last pay period of the District fiscal year as none.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's financial year as 3.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as none.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$133,328.

- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as none.
- f. There was no budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, the District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as the following:

O&M Assessments	\$2,533.04 - \$2,691.50
2015 Debt Service Assessments	\$1,080 - \$2,100
2016 Debt Service Assessments	\$1,800 - \$2,100
- b. The total amount of special assessments collected by or on behalf of the District as \$1,420,254.
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds as disclosed in the notes to financial statements.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste 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. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

McDermitt Davis

Orlando, Florida
March 27, 2026



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407-843-5406
www.mcdermittdavis.com

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors
Southaven Community Development District

We have examined *Southaven Community Development District's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2025. Management is responsible for the 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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

McDermitt Davis

Orlando, Florida
March 27, 2026

Tab 4



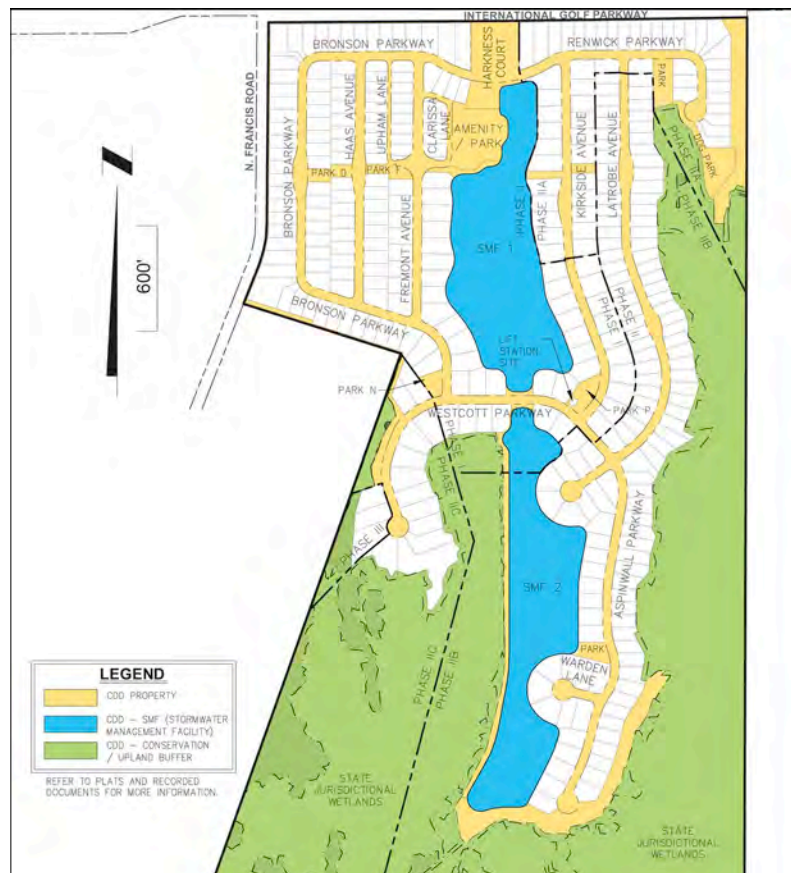
- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting

July 1, 2026

Lesley Gallagher– *District Manager*
Southaven Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, FL 33614

**Reference: 2026 Consulting Engineering Report
Southaven Community Development District**

In accordance with Section 9.21 of the Master Trust Indenture, we have completed the annual review of the Southaven Community Development District (CDD) project constructed to date. This report is based on limited field review completed on June 24th, 2026, and is not intended to be exhaustive or comprehensive, but rather is intended to evaluate District owned & operated facilities to ensure they are being maintained in good condition. These facilities include all roadways within the CDD boundaries, the Amenity & Recreation facilities, Security Gate, Guard House, Entrance Signage, Landscaping & the Stormwater System. The result of our inspection is on the following pages.





- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting

ENTRANCE SIGNAGE, DECORATIVE WALL & LANDSCAPING



We have inspected the front entrance signage, decorative wall, and landscaping and have found them to be in generally good condition, routinely maintained and in good working order. The low spot that had been noted in the 2025 report as retaining water appears to have been resolved. The pavement markings along the entrance are faded and warrant consideration to request the county repaint, as we believe they fall within the County maintained right-of-way. There is also a landscape lighting that was broken in the greenspace outside the wall.

SECURITY GATES, GATE HOUSE AND ASSOCIATED LANDSCAPING

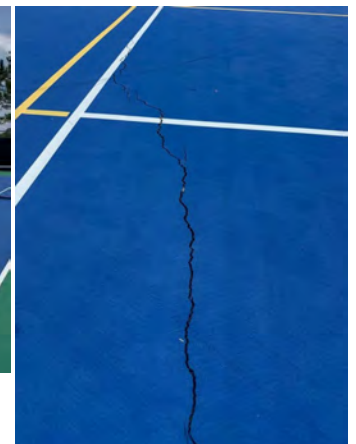




- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting

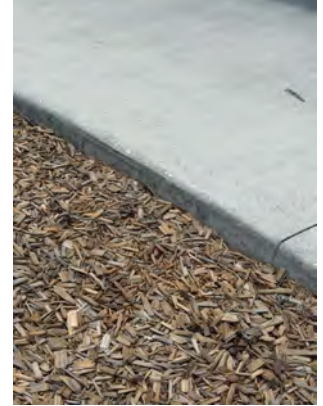
We have inspected the security gates, gatehouse and associated landscaping and have found them to be in generally good condition, routinely maintained and in good working order with the following notes and recommendations: the pedestrian gates on both sides of the entry road did not latch, standing water and degraded asphalt on the resident entrance lane. Recommend adjusting the gate latch's and monitoring the roadway.

AMENITY CENTER & RECREATION FACILITIES





- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting



We have inspected the amenity center & associated recreational facilities area to include: pool, playground, outdoor seating areas, tennis/basketball/pickleball courts, floating dock, and pedestrian bridge. Access was not available to the indoor gym, indoor meeting and eating facilities, however no issues were preidentified as concerns and no issues were visible from the windows. All the amenities listed were in generally good condition, routinely maintained, and in good working order with the following observations:

- Multi-purpose court area:
 - There is a 1/4-1/2 inch crack on the tennis court. Recommend monitoring & budget for resurfacing in the near future.
- Playground area:
 - Spring Rider toy appears to be damaged (it's leaning to one side)
 - Gate to the pool area does not auto-close. Recommend evaluating pool building codes to ensure gates are to code.
 - The vertical distance from the sidewalk to the mulch is greater than allowed for ADA compliance. Recommend adding mulch or ADA ramps
- Amenity Center Building:
 - Noted loose trim piece.
- Pool area:
 - It appears that tree roots may be the cause of the pavers lifting around the two large palm trees near the steps on the building side of the pool. Recommend contacting an arborist for more specific solution, which may include removing the trees to prevent damage to the pool



- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting

POCKET PARKS AND GREEN SPACES



We have inspected the multiple green spaces and pocket parks and have found them to be in generally good condition, routinely maintained and in good working order with the following observations:

- Washout near drain in dog park area. as well as on the other side of the sidewalk. Recommend bringing in fill as needed to eliminate the drop off.
- Significant erosion at the property line with 480 Aspinwall Parkway. Recommend working with homeowner to make repairs as necessary.
- Sidewalk along Clarissa Lane has a drop off to the gravel area. Recommend bringing level of gravel up to sidewalk height to eliminate trip hazard.



- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting

ROAD RIGHT OF WAY, SIGNAGE & LANDSCAPING



We have inspected the internal road right of ways, including the pavement, sidewalk and curb & gutters. These elements appear to be routinely maintained and in working order. Several areas throughout the community are showing signs of wear with specific areas of cracking and raveling. Although we didn't note any immediate concerns, we would suggest monitoring these areas for possible resurfacing in the near future. The following items were noted:

- All pavements markings are faded. Recommend repainting.
- Golf cart parking area is not designated only for golf carts. Consider "Golf Cart Parking Only" signage.
- Trees have grown and covered signage. Recommend trimming to not block signs.
- Noted areas of significant asphalt patching
- Noted damaged curb at Hass Ave and Bronson Pkwy. Recommend repair.
- Noted missing crosswalk signs on Renwick Pkwy at entrance.



- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting

STORM WATER MANAGEMENT FACILITIES



We have inspected the two interconnected storm water management facilities number 1 and 2. The pond banks appear to be stable and sufficiently sodded/grassed with the exception of a few areas. Recommend checking irrigation/ground coverage to prevent future erosion. The control structure for these facilities is on the far south end of the neighborhood. It is in good condition and appears to be functioning as designed, and the adjacent ditch that the control structure discharges to is clear and in good condition. Recommend cutting back brush when/if area is dry. The storm water management facilities are in generally good condition, routinely maintained and in good working order. We did note one inlet near the tennis courts that still has filter fabric on it and recommend having that fabric removed.



- Civil Engineering
- Land Surveying & Mapping
- Permitting
- ADA Consulting

CONSERVATION / PRESERVATION AREAS

The Conservation areas do not appear to be disturbed. Conservation / Preservation areas should continue to be left undisturbed from any activities or improvements from the CDD or from residents.

If you have any questions or require any additional information, please do not hesitate to call.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael J. Yuro".

Michael J. Yuro, P.E.
President
P.E. License No. 65247



THIS ITEM HAS BEEN DIGITALLY SIGNED AND SEALED BY:

ON THE DATE ADJACENT TO THE SEAL

SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

Tab 5

Markland CDD

Consolidated Client Communication Summary

May 2026 – July 2026 Board Meeting Update

Over the reporting period from early May through mid-July, the overall landscape at Southaven CDD (Markland) has shown steady improvement in several key areas, especially turf recovery, flower performance, mulch stabilization, park maintenance, and general site presentation. Early reports showed drought stress, irrigation adjustments, and weed pressure as primary concerns; later reports showed improved turf color, better mowing consistency, stronger flower performance, and several completed or ongoing corrective actions. [\[Markland 5-6-26 CCR | PDF\]](#), [\[Markland 5-29-26 CCR | PDF\]](#), [\[CCR 6-26-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#)

Overall Property Status

- Turf conditions have improved since early May, when several areas were showing drought stress and required irrigation run-time adjustments. Later reports noted signs of recovery, improved color, reduced weed pressure in many turf areas, and positive response following PHC treatment and rainfall. [\[Markland 5-6-26 CCR | PDF\]](#), [\[Markland CCR 6-1-26 | PDF\]](#), [\[CCR 6-26-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#)
- Irrigation remained an important focus throughout the reporting period. Earlier reports noted troubleshooting at Westcott Parkway and Bronson Parkway, lingering irrigation repair work, and run-time adjustments for drought stress. By early July, the irrigation system was reported as functioning as expected with no new known issues, though a dry turf area on Haas Avenue was later identified for irrigation follow-up. [\[Markland 5-14-26 CCR | PDF\]](#), [\[Markland 5-22-26 CCR | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)
- Flower performance has been positive overall. The reports noted flower bed preparation, selected plant material including vinca and Angelonia, new flowers performing well, and entrance flowers thriving. Weed presence within flower beds remains an item for continued production-team attention. [\[Markland CCR 6-1-26 | PDF\]](#), [\[Markland 6-9-26 CCR | PDF\]](#), [\[CCR 6-30-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)
- Mulch-related work showed positive results. The pool deck mulch stabilization project was completed, later rainfall provided an opportunity to observe performance, and the stabilizer was reported as holding up well. The larger mulch project was also reported as underway with positive results. [\[CCR 6-30-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#)

- Weed control and detail consistency remain the biggest ongoing priorities. Reports identified bed weeds, crack weeds, quackgrass, torpedo grass, grassy weeds in shrub areas, weed breakthrough in mulch, weeds near the fire pit area, and detail concerns around high-visibility areas such as the walking path, bridge, parks, entrances, and monument areas. [\[Markland 5-29-26 CCR | PDF\]](#), [\[CCR 6-26-26 | PDF\]](#), [\[CCr 6-30-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)

Key Accomplishments

- The production team completed street sweeping during the May reporting period. [\[Markland 5-6-26 CCR | PDF\]](#)
- The bed and ornamental grasses behind the Manor House were noted as being in much better shape and trending in the right direction. [\[Markland 5-6-26 CCR | PDF\]](#)
- The front entrance area received cleanup, trimming, and detail work, including tree canopy cleanup. [\[Markland 5-14-26 CCR | PDF\]](#), [\[Markland 5-22-26 CCR | PDF\]](#)
- The production team worked on changing mowing patterns, and the difference was visible with improved results. [\[Markland 5-29-26 CCR | PDF\]](#)
- The entrance area swale was cleaned up by the production team. [\[Markland 5-29-26 CCR | PDF\]](#)
- Small monuments were cleaned up during service. [\[Markland 6-9-26 CCR | PDF\]](#)
- Several parks, including the dog park area, were reported as nicely mowed, well maintained, and in good shape. [\[Markland 5-22-26 CCR | PDF\]](#), [\[Markland 6-9-26 CCR | PDF\]](#)
- The mulch stabilization project at the pool deck area was completed, and the mulch stabilizer held up well after rainfall. [\[CCr 6-30-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#)
- Flower performance was repeatedly noted as positive, with new flowers performing well and later reports stating the entrance flowers were thriving. [\[Markland 6-9-26 CCR | PDF\]](#), [\[CCr 6-30-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)
- Turf conditions showed improvement over time, with reports noting greening, improved color, reduced weed pressure in some areas, and better overall vigor following treatment and rainfall. [\[Markland CCR 6-1-26 | PDF\]](#), [\[CCR 6-26-26 | PDF\]](#), [\[CCr 6-30-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#)

Turf and PHC Update

- Early May reports noted turf stress from dry conditions and irrigation run-time increases to help with drought stress. Some pocket parks were temporarily running daytime programs to help turf recovery. [\[Markland 5-6-26 CCR | PDF\]](#)

- PHC completed a pre-emergent and fertilization application for ornamental plant beds, and later returned to retreat turf and weed areas while adding fertilizer to improve color. [\[Markland 5-6-26 CCR | PDF\]](#), [\[Markland 5-14-26 CCR | PDF\]](#)
- By late May and June, turf areas were being monitored for recovery, supported by rainfall, and several reports noted improved green-up and better overall turf appearance. [\[Markland 5-29-26 CCR | PDF\]](#), [\[Markland CCR 6-1-26 | PDF\]](#), [\[CCr 6-30-26 | PDF\]](#)
- The pool lawn remained a recurring focus area. One report called turf weeds at the pool lawn unacceptable and noted that PHC had been notified for retreatment; later reports showed some improvement but confirmed another PHC visit was planned to continue addressing the pool deck turf area. [\[Markland CCR 6-1-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#)
- Quackgrass began reappearing in some lawn areas by the end of June, with retreatment planned. [\[CCr 6-30-26 | PDF\]](#)

Irrigation Update

- In early May, irrigation adjustments were made to help turf recover from drought stress, including incremental run-time increases and daytime programs in some pocket parks. [\[Markland 5-6-26 CCR | PDF\]](#)
- A zone issue was identified at the corner of Westcott Parkway and Bronson Parkway, with troubleshooting focused on a possible timer or valve issue. [\[Markland 5-14-26 CCR | PDF\]](#)
- Irrigation repair work was planned to begin on May 22, with additional work expected to continue the following week. [\[Markland 5-22-26 CCR | PDF\]](#)
- By June 26, the irrigation system passed an audit and was operating as intended, with appropriate programming and no signs of over- or under-watering; one minor line break was identified and scheduled for repair. [\[CCR 6-26-26 | PDF\]](#)
- By July 8, irrigation was again reported as functioning as expected with no new known issues. [\[CCR 7-10-26 | PDF\]](#)
- On July 15, a dry turf area was identified on Haas Avenue, and the irrigation team was to be made aware for follow-up. [\[CCR 7-15-26 | PDF\]](#)

Flowers and Seasonal Color

- In late May, spent flowers were being removed in preparation for the upcoming rotation. [\[Markland 5-29-26 CCR | PDF\]](#)
- Flower rotation was anticipated around the first part of June, with Markland noted as being near the top of the rotation list. [\[Markland 5-22-26 CCR | PDF\]](#)

- By June 1, beds were prepped, flower selections had been made, and vinca and Angelonia were planned for installation. [\[Markland CCR 6-1-26 | PDF\]](#)
- By June 9 and June 30, the flowers were reported as performing well and holding up nicely. [\[Markland 6-9-26 CCR | PDF\]](#), [\[CCr 6-30-26 | PDF\]](#)
- By July 15, the entrance flowers were described as thriving, though weed presence in the flower bed was noted for production-team follow-up. [\[CCR 7-15-26 | PDF\]](#)

Mulch and Enhancement Work

- The pool deck mulch stabilization project was completed by the end of June. [\[CCr 6-30-26 | PDF\]](#)
- After rainfall, the mulch stabilizer was reported as holding around the recent crape myrtle enhancement area. [\[CCR 7-10-26 | PDF\]](#)
- The mulch project was reported as underway in early July, with positive results and another delivery being prepared. [\[CCR 7-10-26 | PDF\]](#)
- Weed breakthrough in newly installed mulch was observed and identified as an item for production-team attention. [\[CCR 7-10-26 | PDF\]](#)

Tree, Plant Material, and Enhancement Follow-Up

- A dead holly tree at the park near Kirkside Avenue and Westcott Parkway was referenced as having been damaged from a lightning storm that also affected the irrigation main line and controller; a proposal was being prepared for replacement. [\[Markland 5-6-26 CCR | PDF\]](#)
- A later report noted a dead tree with a proposal already in place for replacement, while the production team would remove the tree in the meantime. [\[Markland 5-14-26 CCR | PDF\]](#)
- A low-hanging tree limb in front of the Manor House was identified as a safety concern, and a work ticket was created for hand pruning. [\[Markland CCR 6-1-26 | PDF\]](#)
- Three shrubs installed earlier in the year failed and were identified for warranty replacement. [\[CCR 7-15-26 | PDF\]](#)

Wildlife-Related Turf Damage

- Turf damage from wild pigs was reported in May, with a recommendation that the animals be trapped and relocated because continued damage to the landscape was expected if the issue remained unresolved. [\[Markland 5-14-26 CCR | PDF\]](#)

- A follow-up report noted that the wild pig damage did not appear to have spread compared with the prior week, and sod replacement measurements could begin once the wild pig issue was resolved. [\[Markland 5-22-26 CCR | PDF\]](#)
- The dog park was later reported to be in good shape, with no signs of pig damage and good turf conditions. [\[Markland 5-22-26 CCR | PDF\]](#)

Current Maintenance Priorities

- Continue addressing weed pressure in shrub beds, flower beds, mulch areas, Liriope, ornamental grass beds, parks, monuments, and high-visibility areas. [\[CCR 6-26-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)
- Follow up on turf weeds and quackgrass, especially around the pool lawn and other areas where turf weeds have resurfaced. [\[Markland CCR 6-1-26 | PDF\]](#), [\[CCr 6-30-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#)
- Monitor and address the dry turf area on Haas Avenue. [\[CCR 7-15-26 | PDF\]](#)
- Complete warranty replacement of the three failed shrubs. [\[CCR 7-15-26 | PDF\]](#)
- Continue monitoring irrigation performance after earlier repairs, the June audit, and the later dry spot identified on Haas Avenue. [\[CCR 6-26-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)
- Improve detail consistency around the walking path, bridge, park areas, fire pit area, entrance beds, and monument areas. [\[CCR 6-26-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)
- Continue monitoring mulch areas for weed breakthrough and maintain the positive results from the mulch stabilization work. [\[CCr 6-30-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#)

Board Meeting Talking Points

- Overall site conditions have improved since early May, particularly turf recovery, flower performance, mowing consistency, and park presentation. [\[Markland 5-6-26 CCR | PDF\]](#), [\[Markland 5-29-26 CCR | PDF\]](#), [\[Markland 6-9-26 CCR | PDF\]](#), [\[CCR 6-26-26 | PDF\]](#)
- Irrigation has been actively monitored and adjusted throughout the reporting period, with early troubleshooting and later reports showing the system functioning as expected, aside from a newly identified dry turf area on Haas Avenue. [\[Markland 5-14-26 CCR | PDF\]](#), [\[Markland 5-22-26 CCR | PDF\]](#), [\[CCR 6-26-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)
- The flower rotation has been successful overall, with flowers performing well and entrance flowers thriving. [\[Markland CCR 6-1-26 | PDF\]](#), [\[Markland 6-9-26 CCR | PDF\]](#), [\[CCr 6-30-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)

- Mulch stabilization and mulch installation work have shown positive results, including good performance after rainfall. [\[CCr 6-30-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#)
- The main continuing focus is improved consistency with weed control, detail maintenance, and follow-up on high-visibility areas throughout the community. [\[CCR 6-26-26 | PDF\]](#), [\[CCR 7-10-26 | PDF\]](#), [\[CCR 7-15-26 | PDF\]](#)

Closing Statement for the Board Report

The overall trend at Markland is positive, with noticeable improvements in turf recovery, seasonal color, mowing consistency, mulch performance, and general park presentation. The team has continued to address irrigation needs, PHC treatments, flower rotation, and enhancement-related follow-up items throughout the reporting period. Moving forward, the primary focus will remain on improving weed control consistency, addressing detail items in high-visibility areas, completing warranty replacements, and continuing to monitor irrigation performance across the property.

Tab 6



General Manager Report
Southaven CDD Meeting
August 5th, 2026

Date of Report: August 5th , 2026

Submitted by: Lisa Licata

O Amenity Center

- Revenue (see report)
- Flagpole at the Manor house (Board Discussion)
- Open up Fall Festival only to outside residents (Board Discussion)
- 65-70 pound dumbbells,
- 35-40 pound Kettle Bells (Board Action)
- Fireworks witnessed at 384 Latrobe Ave in the road (Board Discussion)
- Zoom Renewal (Board Action)





Field Ops Report Southaven CDD

Date Submitted: August 5th, 2026 Submitted by: Lisa Licata



Steamed clean Office, Card Room and the gym flooring that is carpeted.



Pressure washed the front and back porches. This time of year, it is done weekly.

Markland



Started installing the “ No Trespassing” signs. Will complete this project and paint the 4X4’s starting this week.

Continual maintenance around the community and Manor house.

Trash twice a week.

Daily cleaning and straightening of the pool, especially when storms come through.

Will be installing two cameras inside the pool area with better coverage of the entrance areas.



Markland



Row Labels	Sum of Amt
Barcode	\$1,020
Pool Pavilion	\$200
Social Room & Meeting Room	\$1,600
Grand Total	\$2,820

Revenue from May to July is \$2820

Fiscal year total is \$8450

\$12000- \$8450= \$3550 balance



Lake Management Report

Markland CDD

First Visit: 5/12/26

Weather: Cloudy/Rainy

Technician: Elliot McCammack

Equipment Used: Boat

Lake #1: Inspect

Lake #2: Submersed Weeds, Grasses





Markland CDD

Second Visit: 5/27/26

Weather: Clear

Technician: Elliot McCammack

Equipment Used: Boat, Hand

Lake #1: Algae, Submersed Weeds

Lake #2: Submersed Weeds





Lake Management Report

Markland CDD

First Visit: 6/12/26

Weather: Clear

Technician: Elliot McCammack

Equipment Used: Boat

Lake #1: Algae

Lake #2: Grasses





Markland CDD

Second Visit: 6/25/26

Weather:

Technician: Elliot McCammack

Equipment Used: Boat, Hand

Lake #1:

Lake #2:





Markland CDD

Ditches: Treated 6/12/26

Technician: Elliot McCammack

Equipment Used: BP

Ditch #1

Ditch #2



Tab 7

	Sunbelt Gated Access Systems of Florida <u>North Florida/Billing Location</u> 4 Florida Mining Blvd W, Suite 701 Jacksonville, FL 32257	License ##ES12000933 <u>South FL Location</u> 2085 Calumet St Clearwater, FL 33765
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Attn: Markland Phone: Email: llicata@vestapropertyservices.com Company: Markland Address: Southhaven CDD C/O Rizetta and Company, 3434 Colwell Ave., Suite 200, Tampa, FL 33614	REP: Ron Thomas Date: Jul 22, 2026 Estimate #: 100 173 Property: Markland Address: 60 Harkness Ct, St. Augustine, FL 32095
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SCOPE OF WORK

Remove Existing Linear Card Reader and Deliver and Install New Butterfly Card Reader. Existing Wire to be Utilized. Integrate into Existing Butterfly System. Test and Leave System in Operational Condition.

NOTE: If Existing Wire is not Adequate or Damaged it Will Need to be Replaced. If Replacement is Necessary that Will be at Additional Charges and Will be Quote for Approval prior to Installation of New Wire.

ITEMS

Butterfly Card Reader

Material Description	Qty
ButterflyMX 1.7" Narrow Reader	1
Miscellaneous Install Supplies	1
Labor	Qty

Labor and Mobilization

Material Description	Qty
Base Charge for Onsite Service Call - Baker, Clay, Nassau or St Johns County	1
Labor	Qty
Install Labor	3

Material Description	Qty
10% Discount	1
Discounted Lot Price - Delivered & Installed - \$1,184.20	1
Labor	Qty

Total Proposal as Outlined Above..... \$1,184.20

Sincerely,

Ron Thomas
ronthomas@sunbeltsys.com
9043547060

Please note that by accepting this estimate you are agreeing to the terms listed below and that you have read and understand all of the provided information.

DISCLAIMERS

- Quotation/Proposal does not cover any unforeseen problems existing in completion of job that are not noted by customer or salesman prior to the order being placed.
- Quoted prices are based on the plans and specifications received as of the quotation/proposal date.
- Any changes or revisions to the plans or specifications that alter our scope of work may result in additional charges.
- This quotation requires all telephone lines/internet connections if required, any necessary permits and/or government fees, all 120VAC electrical circuits and low voltage electrical conduit requirements including all phone/data lines provided and installed by customer or customer's electrician.
- WARRANTY: Manufacturer Warranty on New Equipment/Parts and 90 days on workmanship from date of acceptance of installation by owner or beginning of constructive use of equipment, whichever shall come first.
- Sunbelt Gated Access Systems is a licensed contractor in the State of Florida (License #ES12000933) and this license covers the proposed work herein. Using an unlicensed contractor for this project is a crime subject to fines up to \$10,000 and could result in condemnation of the completed work. We encourage you to visit www.myfloridalicense.com to verify the license status of your chosen contractor before issuing any purchase orders or contracts for this work.

NOTE:

Warning: To reduce the risk of injury or death:

- Do not operate the gate unless area around gate is in full view.
 - Do not allow children to play in the gate area.
 - Periodically test the obstruction sensitivity to assure safe and proper operation.
 - Always keep people and objects away from the gate.
 - No person should cross the path of a moving gate. The entrance is for vehicles only. Pedestrians must use a separate entrance.
 - Sunbelt Gated Access Systems of FL, LLC shall accept NO responsibility for gate closure on pedestrians and/or vehicles, nor be held responsible in the event that any Emergency vehicle is delayed or denied access due to a closed gate.
- By ordering any of our services, you agree to be bound by these terms & conditions:
- All work to be completed in a workmanlike manner according to standard practices;
 - Estimates and/or proposals for work are valid for thirty (30) days from date of estimate;
 - Contract acceptance requires a signed estimate or written approval and may require a deposit, otherwise payment terms are COD or due upon completion;
 - Any alteration or deviation from the said specifications involving extra costs will be done only upon a written change order and the costs will become an extra charge over and above the original estimate;
 - The estimate does not include additional labor which may be required should unforeseen problems arise after the work has started and Sunbelt Gated Access Systems reserves the right to amend any information without prior notice.

**Sunbelt Gated Access Systems is a licensed contractor in the State of Florida
(License #ES12000933) and this license covers the proposed work herein**

	Sunbelt Gated Access Systems of Florida <u>North Florida/Billing Location</u> 4 Florida Mining Blvd W, Suite 701 Jacksonville, FL 32257	License ##ES12000933 <u>South FL Location</u> 2085 Calumet St Clearwater, FL 33765
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Attn: Markland Phone: Email: llicata@vestapropertyservices.com Company: Markland Address: Southhaven CDD C/O Rizetta and Company, 3434 Colwell Ave., Suite 200, Tampa, FL 33614	REP: Ron Thomas Date: Jun 24, 2026 Estimate #: 10071619 Property: Markland Address: 60 Harkness Ct, St. Augustine, FL 32095
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SCOPE OF WORK

Deliver and Install a Butterfly Two(2) Door Controller and Card Reader for the Tennis Court. Conduit to be Installed Along Top of Existing Chain Link Fence, Across the Pickle Ball Court Pedestrian Gate to the Tennis Court Gate. The System will be Fully Tested and Left in Operational Condition.

ITEMS

Butterfly Access Controls

Material Description	Qty
ButterflyMX 2-Door Controller	1
Namunanee Outdoor Electrical Junction Box, ABS Water Resistant Enclosure with Internal Mounting Panel & Hinged Cover (13" H* 9.2" L* 4.6" W & Outlet)	1
ButterflyMX 1.7" Narrow Reader	1
DoorKing Basic Single Gate Magnetic Lock; Surface Mount with 1200 Pound Holding Force; 12/24VDC; Weather Resistant for Outdoor Use	1
DoorKing Mounting Bracket Kit for S12 Series Door Magnetic Lock; Includes L" and "Z" Bracket Hardware"	1
Alarm Controls 2" Square Push Button w/ 30 Second Timer	1
Peplink BR1 LTE-A Outdoor Bundle	1
Transformer Box with 115 VAC Outlets for Up to Four(4) Plug-In Transformers; Lockable; Designed for Indoor and/or Outdoor Use; ETL Listed	1
Hydraulic Gate Closer for Pedestrian Gate; Stainless Steel	1
Miscellaneous Install Supplies - Conduit, Wire, Etc.	1
Labor	Qty

Labor and Mobilization

Material Description	Qty
Installation Mobilization Charge for Trip to Job Site in Baker, Clay, Nassau or St Johns County	1
Base Charge for Onsite Service Call - Baker, Clay, Nassau or St Johns County	1
Labor	Qty
Install Labor	16

Material Description	Qty
-----------------------------	------------

10% Discount	1
Discounted Lot Price - Delivered & Installed - \$8, 65.68	1
Labor	Qty

Total Proposal as Outlined Above..... \$9,035.68

Sincerely,

Ron Thomas
 ronthomas@sunbeltsys.com
 9043547060

Please note that by accepting this estimate you are agreeing to the terms listed below and that you have read and understand all of the provided information.

DISCLAIMERS

- Quotation/Proposal does not cover any unforeseen problems existing in completion of job that are not noted by customer or salesman prior to the order being placed.
- Quoted prices are based on the plans and specifications received as of the quotation/proposal date.
- Any changes or revisions to the plans or specifications that alter our scope of work may result in additional charges.
- This quotation requires all telephone lines/internet connections if required, any necessary permits and/or government fees, all 120VAC electrical circuits and low voltage electrical conduit requirements including all phone/data lines provided and installed by customer or customer's electrician.
- WARRANTY: Manufacturer Warranty on New Equipment/Parts and 90 days on workmanship from date of acceptance of installation by owner or beginning of constructive use of equipment, whichever shall come first.
- Sunbelt Gated Access Systems is a licensed contractor in the State of Florida (License #ES12000933) and this license covers the proposed work herein. Using an unlicensed contractor for this project is a crime subject to fines up to \$10,000 and could result in condemnation of the completed work. We encourage you to visit www.myfloridalicense.com to verify the license status of your chosen contractor before issuing any purchase orders or contracts for this work.

NOTE:

Warning: To reduce the risk of injury or death:

- Do not operate the gate unless area around gate is in full view.
 - Do not allow children to play in the gate area.
 - Periodically test the obstruction sensitivity to assure safe and proper operation.
 - Always keep people and objects away from the gate.
 - No person should cross the path of a moving gate. The entrance is for vehicles only. Pedestrians must use a separate entrance.
 - Sunbelt Gated Access Systems of FL, LLC shall accept NO responsibility for gate closure on pedestrians and/or vehicles, nor be held responsible in the event that any Emergency vehicle is delayed or denied access due to a closed gate.
- By ordering any of our services, you agree to be bound by these terms & conditions:
- All work to be completed in a workmanlike manner according to standard practices;
 - Estimates and/or proposals for work are valid for thirty (30) days from date of estimate;
 - Contract acceptance requires a signed estimate or written approval and may require a deposit, otherwise payment terms are COD or due upon completion;
 - Any alteration or deviation from the said specifications involving extra costs will be done only upon a written change order and the costs will become an extra charge over and above the original estimate;
 - The estimate does not include additional labor which may be required should unforeseen problems arise after the work has started and Sunbelt Gated Access Systems reserves the right to amend any information without prior notice.

**Sunbelt Gated Access Systems is a licensed contractor in the State of Florida
(License #ES12000933) and this license covers the proposed work herein**

Tab 8

Work Order Proposal



Proposal Date: 7/27/2026
Proposal Work Order #: 91385
Prepared By: ALLEN FLANNERY

Property Name: Southaven CDD
Address: 61 Clarissa Lane, Saint Augustine, FL 32095
Client Contact: Lisa Licata Llicata@vestapropertyservices.com
Client Phone #:

Pool deck, palm tree removal project

This project is to remove two palm trees with the small shrubs around the base and root ball. Cut down and remove two palms in pool area. *Remove the shrubs in same island around the base of each palm. *Tree removal includes removal of rootballs. *All debris will be cleaned up and removed

Scope:

- Safely remove and set aside pavers around the base of the palm tree, remove the two trees with small shrubs
- Backfill the excavated hole, install paver base layer and carefully place pavers back in place. Additional pavers will be needed, we will need to coordinate with on-site staff and choose which pavers to use and where to take them from the existing pavers that are on site.

The exact amount of labor and material for the paver portion of this project is unknown, we are estimating a not to exceed number of \$2007

DESCRIPTION	QTY	SIZE	UNIT PRICE	EXT PRICE	TOTAL PRICE
Site Prep, Debris Disposal, Amendments, Equipment & Clean-Up					\$5,044.50
Enhancements - Miscellaneous Materials				\$2,007.00	
Tree Pruning Subcontractor				\$3,037.50	
Total for Work Order #91385					\$5,044.50



TERMS & CONDITIONS

1. Plant Guarantee. The Greenery, Inc. guarantees all plantings we supply and install for one year that are covered under an automated irrigation system and maintained under a continuous maintenance agreement by the Greenery, Inc.. This guarantee does not apply to plants that are lost due to abuse, vandalism, animals, fire, lightning, hail, vehicular damage, freeze, neglect, nor Acts of God.
2. Exclusions. Transplanted materials, annuals and flowers, plants in pots and planters, and all types of Sod are EXCLUDED from the Plant Guarantee.
3. Deer. Damage to or loss of plants due to deer is not covered by any guarantee, expressed or implied. The Greenery, Inc. makes every effort to use deer resistant material; however, due to the increase in their population and their changing habits, the Greenery, Inc. is not responsible for any resultant damage.
4. Tree Work. Stumps from tree removal will be cut to within approximately twelve inches above ground level. Stump grinding or removal is not included unless otherwise specified in this proposal. Wood will be left on the premises where lowered and dropped and will be cut into firewood length (approximately 16 to 24 inches lengthwise) unless specified otherwise in this proposal. Splitting, moving or hauling of wood or wood chips will be performed only if specifically stated in this proposal.
5. Utility Locates. The Greenery Inc. will call in the utility locates before starting the job. It is the responsibility of the Client/Owner to call in any private utilities that are outside normal location utilities. The Greenery Inc. is not responsible for damage to underground irrigation lines, wiring, pipes, utilities, invisible fencing, or lighting systems whose locations are not properly marked.
6. Irrigation Pricing. The existing automated irrigation system is checked at new landscaping areas, adjusted for proper coverage and broken heads and nozzles are replaced as needed. Irrigation adjustments, repairs and additions are billed on a Labor and Materials basis. Any irrigation prices included in this bid are an estimation only.
7. New Construction Irrigation Installation. Sleeves under roads and sidewalks must be accurately marked and no deeper than 4 feet below surface grade. A water source must be provided by Client/Owner/Developer prior to commencement of irrigation installation. Any temporary irrigation pipe that needs to be installed to access water source, will be billed in addition. The connection of the backflow device to the water meter is the responsibility of the Client/Owner.
8. Drainage. Any drainage installation is meant to improve conditions, but does not guarantee a complete elimination of issues. Standing water, puddling, saturated soils and washouts may still occur. Additional work may be needed after initial work is completed. Standing water for up to 48 hours after a significant rainfall is typical for the Lowcountry.
9. Access to Jobsite. Client/Owner is to provide all utilities to perform the work. Client/Owner will furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for the performance of the work.
10. Invoicing. Client/Owner
11. Disclaimer. This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time the proposal was prepared. The price quoted in this proposal for the work described is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering and/or certified landscape architectural design services are not included in this agreement and are not provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.
12. Promotional Clause. The client hereby assigns the Contractor the irrevocable and unrestricted right to use and publish photographs of the work performed for editorial, trade, advertising, educational and any other purpose in any manner and medium; to alter the same without restriction; and to copyright the same without restriction. The Client releases all claim to profits that may arise from use of images.

13. Payment. All unpaid balances over 30 days from date of invoice will be subject to the maximum finance charge allowable by law. The Greenery will be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1.5% per month (18% per year) or the highest rate permitted by law, may be charged on unpaid balance 30 days after billing. Failure to make payment when due for completed work may result in a mechanic's lien on the title of your property. Credit card payments are subject to a 3% processing fee.

14. A 50% deposit of the total project cost is required to initiate the work. Please refer to the work order number when making your payment. Upon receipt of the deposit, we will confirm the schedule and begin preparing for the installation.

15. The pricing outlined in this proposal is valid for 60 days from the date of issue. After this period, the proposal may be subject to revision based on market conditions and material costs.

16. Enhancement Installation Warranty - The Greenery Inc. warrants that enhancement installations are completed in a manner appropriate to the scope of work, site conditions, and materials specified within the approved enhancement proposal. Plant material is warranted for thirty (30) days from the date of installation, and hardscape, irrigation modifications, and structural enhancements are warranted for ninety (90) days. Warranty coverage will continue while The Greenery Inc. remains the contracted maintenance provider for the property and is responsible for routine maintenance and irrigation oversight. This warranty applies to installation workmanship and plant viability under normal growing conditions and excludes losses resulting from extreme weather, water shortage, acts of nature, vandalism, improper irrigation or site conditions outside of The Greenery Inc.'s control, third-party activity, or interruption or cancellation of maintenance services. Warranted plant material, when applicable, will be replaced one (1) time from the original installation, with replacements scheduled during the appropriate planting season.

Property Name: Southaven CDD
Address: 61 Clarissa Lane, Saint Augustine, FL 32095
Client Contact: Lisa Licata Llicata@vestapropertyservices.com
Client Phone #:

Proposal Date: 7/27/2026
Proposal Work Order #: 91385
Prepared By: ALLEN FLANNERY

Total: \$5,044.50
Deposit Amount (50%): \$2,522.25

The pricing outlined in this proposal is valid for **60 days** from the date of issue. After this period, the proposal may be subject to revision based on market conditions and material costs.

By ALLEN FLANNERY
Date ALLEN FLANNERY
7/27/2026
The Greenery, Inc.

By _____
Date _____

ESTIMATE

J&J TREE EXPERTS, INC.
889 PO Box
Middleburg, FL 32050

jjtreeinc@gmail.com
+1 (904) 291-1056



Bill to
Lisa Licata

Ship to
Lisa Licata

Estimate details
Estimate no.: 1939
Estimate date: 07/28/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.			61 Clarissa ct			
2.			Removal of (2) palm trees next to pool			
3.			grinding of (2) stumps			
4.			cleaning up all debris from stumps			
5.			hauling all debris off			
6.			blowing and cleaning areas worked			
7.		Sales	dump fees included in price			\$3,400.00

Total \$3,400.00

Note to customer
Please sign and return to accept the proposal

SIGN X _____
DATE ____/____/____

Accepted date Accepted by

Tab 9

FREEDOM

PEST CONTROL



3600 Peoria Rd. Ste 205 | Orange Park, FL 32065
904-272-2847 | info@freedompestcontrolfl.com

July 17, 2026

Southaven CDD
C/O Rizzetta Company
3434 Colwell Ave
Suite 200
Tampa, FL 33614-8390

Dear :

As a valued customer of Freedom Pest Control, we want to thank you for your continued trust and support over the years. As a local, family-owned business, our customers are more than just accounts. You are our neighbors, and we truly appreciate the opportunity to help protect your home and family.

Over the past five years, we have worked hard to keep our pricing the same despite significant increases in the cost of chemicals, labor, fuel, equipment, and other operating expenses. We have absorbed these rising costs for as long as possible because we never want to compromise on the quality of service you deserve.

To continue providing the dependable, thorough service you have come to expect without cutting corners, we are implementing a price adjustment effective September 1, 2026.

Your updated pricing will be as follows:

- Annual Termite Renewal: New price: \$275

We hope you understand why this adjustment has become necessary. Your support means a great deal to our family and our team, and we are truly grateful for the opportunity to continue serving you. Thank you for choosing Freedom Pest Control and for supporting a local family-owned business.

If you have any questions or need anything, please do not hesitate to contact our office. We are always happy to help.

With sincere appreciation,
Freedom Pest Control

Tab 10



CUSTOMER NO.: 767658 SOUTHAVEN CDD
DATE: 5/6/2026
REFERENCE NO.: 100900011807

ACCOUNT SUMMARY

BUILDING ADDRESS

MARKLAND 61 CLARISSA LN SAINT AUGUSTINE FL 32095-7449

CONTRACT: 76007 | TAJ04035

NOTIFICATION SUMMARY

This is for documentation purposes only. You will receive your invoice separately as per the terms of your contract. If you have any questions, please reach out to your Accounts Receivable rep listed below.

ACH Payment Information:

Bank Name: JP Morgan Chase
Acct Name: Otis Elevator Company
Acct #: 55-20622
Routing #: 071000013

QUESTIONS?

AR Rep's Email:
nsaa.collections@otis.com

AR Rep's Phone#: 1-844-636-6847
OTISLINE®: 1-800-233-6847

OTIS

11760 US Hwy 1 Suite W103 Palm Beach Gardens FL 33408

SOUTHAVEN CDD
C/O Rizzetta and Company
3434 Colwell Ave Suite 200
Tampa FL 33614

CUSTOMER NO.: 767658
DATE: 5/6/2026
REFERENCE NO.: 100900011807

FOR DOCUMENTATION PURPOSES ONLY. You will receive your invoice separately as per the terms of your contract.

100900011807



Service Contract PRICE UPDATE

Page 2 of 2

CUSTOMER NO.: 767658 SOUTHAVEN CDD
DATE: 5/6/2026
REFERENCE NO.: 100900011807

To: Customer
SOUTHAVEN CDD
C/O Rizzetta and Company
3434 Colwell Ave Suite 200
Tampa FL 33614

Re: Price Adjustment Notification (NOT AN INVOICE)

Building

MARKLAND
61 CLARISSA LN
SAINT AUGUSTINE FL 32095-7449

Dear Valued Customer:

Please accept this letter as notification of an adjusted contractual price, in accordance with the provision for the adjustment in price set forth in the contract entered for the maintenance of your equipment. This is the result of an increase in the material price index and/or the mechanic's straight time hourly labor rate.

The adjusted contract price becomes effective on September 1, 2026 and remains in effect until August 31, 2027.

Below is an explanation of how the adjusted price was calculated. The new contract price indicated below is for all units on the contract and does not reflect a credit for any suspended units. We hope to continue to build a strong customer relationship and assure you of our quality service, please do not hesitate to contact us if you have any questions.

Price Adjustment Calculation

Contract #	Price before adjustment	Adjustment %	Current adjusted price
76007	\$ 2,123.28	3.453 %	\$ 2,196.60

Price before adjustment and current adjusted price is based on bill frequency of your contract at the time of the adjustment.

Adjustment Percentage is rounded to 3 decimal places.

Best Regards



PREVENTATIVE ELEVATOR MAINTENANCE PREMIUM AGREEMENT

Date: 07/27/2025

Proposal: 20262707-001e

Project Location:
Markland Subdivision
61 Clarissa Lane
St. Augustine, FL 32095

Owner / Customer:
Southaven CDD c/o Rizzetta & Co
3434 Colwell Ave, suite 200
Tampa, FL 33614

Eletech Elevator Company
5605 Florida Mining Blvd S, Suite 209
Jacksonville, FL 33257
Edwin Langley 904.707.6168
Office 904.303.6409

Purchaser Contact:
Lisa Licata
904.436.5700
llicata@vestapropertyservices.com

ELEVATOR EQUIPMENT

Elevator #	Capacity	Type	Stops	Classification	Serial #
Elevator #1	2500 lb.	Hydro	2	Passenger	103254

Eletech Elevator Company ('Eletech') agrees to perform our premium preventative maintenance program to include periodic (quarterly) examination, c minor adjustments, and lubrication for the elevators referenced above.

All Elevators: controllers, motors, switches, transformers, contactors, relays, springs, fuses, overloads, resistors, rectifiers, power supplies, coils, bearings, seals, rollers, motor brushes, guide wheels, guide springs, slide guides, car top switches, selector guides, pit buffers, pit switches, door interlocks, closers, door gibs, door rollers, door operators, relating devices, belts, pivot points, chains, sprockets, cams, door contacts, gate switches, arm rollers, pit buffers, pit switches, buttons lamps, key switches, indicators, back-up battery subsystems, exhaust fan, and door safety reversal system.

Traction Elevators: drive machine, gear box equipment, drive sheaves, secondary sheaves, brake arm springs, brake disc, brake drums, pads, hoist cables, tension sheaves, governor, governor cable, load weighing devices, encoders, and under car safety equipment,

Hydraulic Elevators: hydraulic pumps, control valves, couplings, pump belts, gate valves, check valves, hydraulic oil, starters, pressure switches, and piston packings.

Minor Part Replacement: In addition to preventative maintenance, Eletech agrees to provide minor part replacement. Replacement component coverage includes: hall and car button lamps, door guides, door rollers, door closers (spirators), gate switch contacts, tape reader guides, interlock contacts, interlock rollers, and controller fuses.

Agreement Pricing: **\$150.00 per month - billed quarterly in advance**

Exclusions: Coverage is limited to scope listed above and caused by ordinary wear and tear. Eletech will not be required to upgrade or make alternations directed by governing authorities; perform work related to misuse, abuse, neglect, building power fluctuations, improperly conditioned machine rooms or hoistways, rust, or acts of God. Other equipment not included: building electrical power gear up to elevator termination / connection (including disconnects, fuses, breakers, and associated wiring), cab interior finishes (wall panels, handrails, ceilings, car lighting, front returns, door panels, frames, sills, flooring), entrance finishes (door panels, frames, sills), phone lines, fire alarm system, fire initiation devices, security systems, media

displays, emergency generators, or computer monitoring systems. Monthly required code fire service testing is to be performed by owner / customer.

Maintenance Control Plan (MCP): Eletech's MCP shall be implemented and will be provided compliant to the general maintenance requirements of state's adopted elevator code - ASME 17.1 (8.6.1.2.1).

Work Hours: 8:00 am to 4:30 pm, Monday through Friday, excluding holidays.

24-Hour Emergency Requests for Service: If an elevator has stopped operating, Eletech agrees to respond to service requests during normal working hours. Should a failure occur outside of normal working hours, Eletech - at customer's request - will send out a technician to troubleshoot. Overtime requests will be billed at overtime billing rate including all applicable travel time. Eletech shall also provide 24-hour monitoring service of the elevator phone located inside each elevator. Please note it is owner / customer's responsibility to provide an active phone line to each elevator. In the event that an emergency call is placed from the elevator, Eletech will immediately contact the emergency contact number provided below to assess the situation. If the emergency contact is not reached, Eletech will automatically dispatch our technician to respond and access the call. It is owner/customer responsibility to have someone available to be reached in the event of an emergency elevator call. If Eletech is required to respond to entrapment, it will be treated the same as a service call and hourly charges shall apply as noted below if applicable. Customer / owner is responsible for updating Eletech if emergency contact information changes.

Building Emergency Contact Information: _____
Print Name 24-HR Contact Number

Cellular Elevator Emergency Phone Line(s): Eletech offers our customers an option to reduce elevator phone line expenditures by installing a cellular 4G modem and providing a cellular line for each elevator phone device. A separate proposal will be provided to install the cellular hardware at cost of \$350 per elevator which must be signed if option below is elected.

- ☐ Add \$55 / month per elevator to the agreement amount for Eletech to provide a cellular phone line(s) for the emergency elevator(s) cab phone. (# elevators x \$55 will be added to the monthly amount)

Customer / Owner Signature: _____

Annual Safety Testing: Eletech will perform yearly safety testing accordance to state and current ASME 17.1 codes. Fifth year full load testing of traction or rope hydraulic elevators testing is not included in agreement.

Third Party Inspection & Test Witnessing: State of Florida requires annual witnessing of elevator safety tests by a separate third party qualified elevator inspector (QEI) as well as submission of a formal inspection report to Florida Elevator Bureau. Please select how you would like to handle QEI service below by checking the appropriate circle and signing below.

- ☐ **Option 1** Add \$30 per month per elevator to agreement amount for Eletech to hire, schedule, coordinate, and pay for annual third party inspector plus inspection services for customer / owner.
- ☐ **Option 2** Eletech to hire, schedule, coordinate, and pay for annual third party inspector plus inspection services, and invoice customer / owner outside this agreement at \$375 per elevator per year.
- ☐ **Option 3** Owner to hire, schedule, coordinate, and pay for annual third party inspector plus inspection service each year.

Customer / Owner Signature: _____

Out of Scope Preferred Billing Rates:

Owner / customer shall be provided with preferred billing rates for work which falls outside of agreement scope:

\$255 / Technician Hour on Regular Time

\$395 / Technician Hour on Overtime for Billable Overtime Calls

Preferred billing rates are subject to the same annual increase percentage as outlined in price adjustment section below.

Contract Term:

Commencement Date: September 1st, 2026



The term of this agreement is for three (3) years stating on the commencement date upon signed acceptance and shall be noncancellable. Agreement will automatically renew for successive terms of three (3) years. Either party may terminate this agreement at the end of original term or at end of subsequent terms by providing written notice (via certified mail) at least ninety (90) days prior to end of original term or prior to the end of any subsequent term.

Annual Price Adjustments:

The contract amount shall be increased by a fixed 5% each year on the anniversary of the commencement date.

Payment:

Payment shall be received in advance of first day in advance of each quarter. A charge of greater (1) 1.25% per month (2) or maximum rate permitted by law will be applied to all outstanding balances that are thirty (30) days past due. All collection or legal fees incurred related to collection efforts will be paid by owner/ customer. Eletech reserves the right to suspend services until payments are made in accordance with terms of agreement.

Termination: In the event that there should be any failure to perform duties by Eletech as outlined in this agreement, the owner/customer has right to provide cancelation of agreement for cause after Eletech has been notified in writing of the deficiency and given **forty-five (45) days** to make corrective action. If after forty-five (45) days the deficiency is not corrected, then the contract shall become null and void. Termination of this agreement does not eliminate any previous debts owed to Eletech. This contract may be cancelled without cause under the following condition: Owner/Customer agrees to pay 50% of the remaining maintenance billings calculated to end of the existing term. (ex. monthly amount *remaining term months * 50% = cancelation value)

Insurance: Eletech shall maintain worker's compensation and general liability insurance for our employees and our operations as required by the state of Florida. Eletech agrees to provide evidence of insurance coverage; however, Eletech will not be required to provide any additional insurance coverage for owner/customer.

Liability: Under no circumstance shall either Eletech be liable for any special, consequential, direct, indirect, special, or punitive damages of any kinds relating to performance of this agreement - including without limitation loss of use damages, loss of profits, fines or penalties, or loss of good will.

Work Environment / Customer Reporting: If any unsafe working conditions are identified, Eletech shall stop work until conditions are corrected. It is understood in consideration for Eletech's performance of this agreement that Eletech does not assume any liability on account of accidents to persons or property except those are directly due to the sole negligent acts or omission of Eletech or its employees. Owner / customer agrees to monitor elevator(s) operation, shut elevator(s) immediately whenever irregularities in operation or conditions are found, and notify Eletech at once. Owner / customer must notify Eletech in writing within forty-eight (48) hours of any elevator accident.

Agreement: In the event that any part of this agreement is determined to be invalid or non-enforceable, the remaining part or provisions of the agreement will continue to be in full force and effect. Should your acceptance of this agreement be in the form of a work order or purchase order, the provisions of this agreement will govern in the event of conflict. Customer / owner acceptance below - when approved by Eletech – will constitute the entire and exclusive agreement for services outlined herein.

CUSTOMER / OWNER

Signature of Authorized Representative

Signature: _____

Print: _____

Title: _____

Owner: _____

Date: _____

ELETECH ELEVATOR COMPANY

Signature of Authorized Representative

Signature: _____

Print: _____

Title: _____

Date: _____

☐ Owner or Authorized Owner Rep



edwin@eletechelevator.com
904.707.6168

☐ Agent for Owner: _____



edwin@eletechelevator.com
904.707.6168

Tab 11

**SECOND ADDENDUM TO THE CONTRACT FOR
PROFESSIONAL DISTRICT MANAGEMENT SERVICES**

This Second Addendum to the Contract for Professional District Management Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2026 (the “**Effective Date**”), by and between **Southaven Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in St. Johns County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**District Manager**”).

RECITALS

WHEREAS, the District and the District Manager entered into the Contract for Professional District Management Services dated October 1, 2024 (the “**Contract**”), incorporated by reference herein; and

WHEREAS, the District and the District Manager desire to amend **Exhibit B - Schedule of Fees** section of the Contract as further described in this Addendum; and

WHEREAS, the District and the District Manager each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the District Manager agree to the changes to amend the Schedule of Fees attached.

The amended Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.

(Remainder of this page is left blank intentionally)

Therefore, the District Manager and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: _____

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: Chairman/Vice Chairman

DATE: _____

ATTEST:

Vice Chairman/Assistant Secretary
Board of Supervisors

Print Name

Exhibit B – Schedule of Fees

**Exhibit B
Schedule of Fees**

STANDARD ON-GOING SERVICES:

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	MONTHLY	ANNUALLY
Management:	\$1,477.25	\$17,727
Administrative:	\$531.75	\$6,381
Accounting:	\$1,486.75	\$17,841
Financial Services & Revenue Collections:	\$454.67	\$5,456
Assessment Roll: ⁽¹⁾		\$5,909
Total Standard On-Going Services:	\$3,950.42	\$53,314

(1) Assessment Roll is to be billed in one lump-sum upon completion.

ADDITIONAL SERVICES:	FREQUENCY	RATE
Extended and Continued Meetings	Hourly	\$ 400
Additional Meetings (includes meeting prep, attendance and drafting of minutes)	Hourly	\$ 400
Estoppel Requests (billed to requestor):		
One Lot (on tax roll)	Per Occurrence	\$ 125
Two+ Lots (on tax roll)	Per Occurrence	\$ 150
One Lot (direct billed by the District)	Per Occurrence	\$ 150
Two–Five Lots (direct billed by the District)	Per Occurrence	\$ 200
Six-Ten Lots (direct billed by the District)	Per Occurrence	\$ 250
Elevent+ Lots (direct billed by the District)	Per Occurrence	\$ 300
Long Term Bond Debt Payoff Requests	Per Occurrence	\$ 150/Lot
Two+ Lots	Per Occurrence	Upon Request
Short Term Bond Debt Payoff Requests &		
Long Term Bond Debt Partial Payoff Requests		
One Lot	Per Occurrence	\$ 150
Two – Five Lots	Per Occurrence	\$ 200
Six – Ten Lots	Per Occurrence	\$ 300
Eleven – Fifteen Lots	Per Occurrence	\$ 400
Sixteen+ Lots	Per Occurrence	\$ 500
Bond Amortization Schedules	Per Occurrence	\$ 600
Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request
Litigation Support Services	Hourly	Upon Request

PUBLIC RECORDS REQUESTS FEES:

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
Regional Manager	\$ 52.00
District Manager	\$ 40.00
Accounting & Finance Staff	\$ 28.00
Administrative Support Staff	\$ 21.00

LITIGATION SUPPORT SERVICES:

Litigation Support Services shall be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
President	\$ 500.00
Chief Financial Officer	\$ 450.00
Vice President	\$ 400.00
Controller	\$ 350.00
Regional District Manager	\$ 300.00
Accounting Director	\$ 300.00
Finance Manager	\$ 300.00
Senior District Manager	\$ 275.00
District Manager	\$ 250.00
Amenity Services Manager	\$ 250.00
Business Development Manager	\$ 250.00
Landscape Inspection Services Manager	\$ 250.00
Financial Analyst	\$ 250.00
Senior Accountant	\$ 225.00
Landscape Specialist	\$ 200.00
Administrative Support Manager	\$ 200.00
Senior Financial Associate	\$ 200.00
Senior Administrative Assistant	\$ 200.00
Staff Accountant II	\$ 200.00
District Coordinator	\$ 175.00
Administrative Assistant II	\$ 150.00
District Compliance Associate	\$ 150.00
Staff Accountant	\$ 150.00
Financial Associate	\$ 150.00
Administrative Assistant	\$ 100.00
Accounting Clerk	\$ 100.00
Client Relations Specialist	\$ 100.00

Tab 12



LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

July 17, 2026

Southaven Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Southaven Community Development District ("Client") for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$4,035,000 Southaven Community Development District (St. Johns County, Florida) Special Assessment Bonds, Series 2015A-1 and \$3,520,000 Southaven Community Development District (St. Johns County, Florida) Special Assessment Bonds, Series 2015A-2

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to

certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the final bond period beginning March 26, 2025, through May 1, 2026, is \$500, which includes reasonable out-of-pocket expenses. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

The Client (District) has the option to terminate this Agreement within ninety days of providing notice to LLS Tax Solutions Inc. of its intent.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Southaven Community Development District

By: Linda L. Scott

Linda L. Scott, CPA

By: _____

Print Name _____

Title _____

Date: _____



LLS Tax Solutions Inc.
1645 Sun City Center Plz.,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

July 17, 2026

Southaven Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Southaven Community Development District ("Client") for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- Southaven Community Development District (St. Johns County, Florida) (Bank Qualified)
\$4,515,000 Special Assessment Bonds, Series 2016A-1 and \$2,410,000 Special Assessment Bonds, Series 2016A-2

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

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Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that

the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the final bond period beginning December 8, 2025, through May 1, 2026, is \$500, which includes reasonable out-of-pocket expenses. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

The Client (District) has the option to terminate this Agreement within ninety days of providing notice to LLS Tax of its intent.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Southaven Community Development District

By: Linda L. Scott

Linda L. Scott, CPA

By: _____

Print Name _____

Title _____

Date: _____

TAB 13

Proposal for Southhaven
Community Development District



Vesta Property Services, Inc.
*Your **Community**, Our **Commitment***

245 Riverside Ave #300 | Jacksonville, FL 32202 | 904-355-1831



Trusted full-service community management across Florida, combining local expertise, financial transparency, and responsive service to help communities thrive.

VESTA PROPERTY SERVICES

YOUR COMMUNITY. OUR COMMITMENT.

Association Management

Our full-service association management solutions, partnered with our best-in-class service, will ensure your community runs perfectly.



COVENANT ENFORCEMENT

Vesta utilizes in-house trained licensed managers dedicated to ensuring their clients receive exceptional customer service.



ADMINISTRATIVE SUPPORT

Our administrative team provides services in support of the community's residents and directors.



TECHNOLOGY

We use the best technology in the industry (both external and in-house developed and branded) to maximize our efficiency and effectiveness.

Amenity Management

We listen to what Board members and residents value and do our best to offer it up with professional, service that is unmatched in our industry.



LIFESTYLE PROGRAMS

Celebrations, Games, Parties, and fun, creating fond memories for residents.



AMENITY MAINTENANCE

Experience the peace of mind of knowing your community is truly cared for.



FOOD AND BEVERAGE

Our industry-trained professionals ensure dining operations in your community run smoothly.

District Services

We possess industry leading expertise in government accounting, assessment consulting, records administration and compliance.



MANAGEMENT

Providing a wide range of services to both public and private sector clients and have the requisite know-how to effectively structure public-private partnerships.



RETURN & RESULTS

Maximize assessments by providing services without waste to owners and residents, while being mindful of our overall responsibilities to the District.



RECOGNITION

Recipient of Government Finance Officers Association awards for Annual Budgets and Popular Annual Financial Reports.



July 21st, 2026

Re: Southhaven Community Development District – Proposal for Contract Renewal

Dear Board of Supervisors,

On behalf of Vesta Property Services, Inc., I am pleased to submit this proposal for professional Amenity Management services for the Southhaven Community Development District.

Vesta has been honored to serve as your partner and we remain deeply committed to the Board's vision and the resident experience at Markland. Our primary objective for this next term is to build upon our existing foundation, further enhancing onsite services and ensuring a seamless, high-quality environment for all residents.

We appreciate the opportunity to continue this collaborative relationship and remain available to adjust our services throughout the year to meet the District's evolving needs. Should you have any questions regarding this proposal or our ongoing service commitment, please do not hesitate to contact me directly.

Thank you for your continued trust and partnership.



Sincerely,

Dan Fagen
Director of Amenity Operations
Vesta Property Services, Inc.
245 Riverside Ave. #300
Jacksonville, Florida 32202



ABOUT US

Founded in 1995 and headquartered in Jacksonville, Florida, **Vesta's success has been driven by three key factors** :

- Our commitment to meeting our clients' needs, first and foremost.
- Our Culture is our "secret sauce" and allows us to source and hire the best associates in the industry.
- The close Teamwork between our (1) Senior Management team, (2) Shared Services associates both in our corporate headquarters and part of our close regional support, and (3) industry's best-in-class Frontline Managers and their teammates in a variety of operational disciplines.



MISSION & VALUES

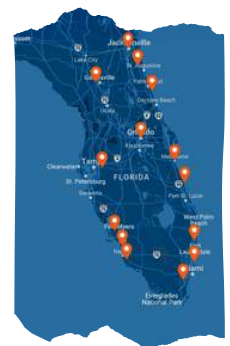
Vesta's Mission is to provide communities with exceptional associates delivering unparalleled management and lifestyle services. To that end, we ensure outstanding support for our clients & associates.

Our Three Core Values are:

- Be Accountable
- Act Respectfully
- Serve Honorably

STATEWIDE REACH

We have fifteen (15) fully-staffed offices based throughout Florida including Lake Mary, Sun City, and Delray . Vesta successfully provides a wide-ranging suite of professional community management services from Amelia Island to Miami and almost every city in between.



OUR HISTORY: COMPANY OVERVIEW, TIMELINE & MILESTONES

Originally incorporated as Point Management in 1973, Vesta Property Services, Inc. provides financing, management, and ancillary services to developers of planned-unit communities and resident associations in connection with clubhouses, golf courses, amenity and infrastructure facilities, and commercial real estate, as well as Special District and governmental agency management. Below is a timeline featuring some key milestones that have marked our journey:

1995		THE LAUNCH OF VESTA PROPERTY SERVICES, INC. In Jacksonville, Florida, Frank Surface's trailblazing vision launches Vesta Property Services to be a single source for: (1) affordable and flexible financing, (2) expert community management services, and (3) creative and thriving lifestyle services - all under one umbrella, consistently improving and growing, and propelled by a best-in-class Senior Leadership Team.
2011		AMENITIES LEADERSHIP Vesta acquires Florida's leading, statewide provider of amenities management services - Amenity Services Group, Inc. - specializing in serving the vital operations, maintenance, and lifestyle needs of Community Development Districts since 1997.
2020		DISTRICT SERVICES / STATEWIDE OFFICES Vesta brought our vision of becoming a premier full-service community management company to life by acquiring DPG Management & Consulting, LLC - a specialist in district management and financing - in 2020.
Present		GROWTH Vesta now has 15 offices throughout Florida, manages over 600 communities and special districts, and employs 1,200 associates for our clientele.

QUALITY ASSURANCE

Vesta's Approach to Quality Assurance

Our local Regional Support Team, in partnership with our onsite teams, Boards, and other stakeholders, have developed scalable and customizable Best Practices tailored to each account and scope-of-service, to ensure an optimal experience for our residents. Our approach has and continues to evolve with feedback, advances in technology, and further experience.

Vesta's approach, while varied in application, is designed to eliminate issues before they occur – or at least quickly and efficiently address them as they are identified – to provide the best possible experience for all stakeholders.

****We do not use all of these tools at every account, but we do use most them at our largest accounts based on amount of resources, scope of services and Board driven priorities to ensure the best use of finite resources.***



NOTE: These 8 components of Vesta's approach to Quality Assurance are explained further on the following pages.

OPERATIONAL ANALYSIS

For new accounts, our regional team will develop an operational analysis plan and timeline (who, what and when) within the first 45 days of starting the contract, to share with the Board prior to implementation. This approach will allow time for familiarization and review of current operations, engagement with all stakeholders, and finally recommendations to "optimize" the overall resident experience, daily operations, and opportunities for financial efficiencies.

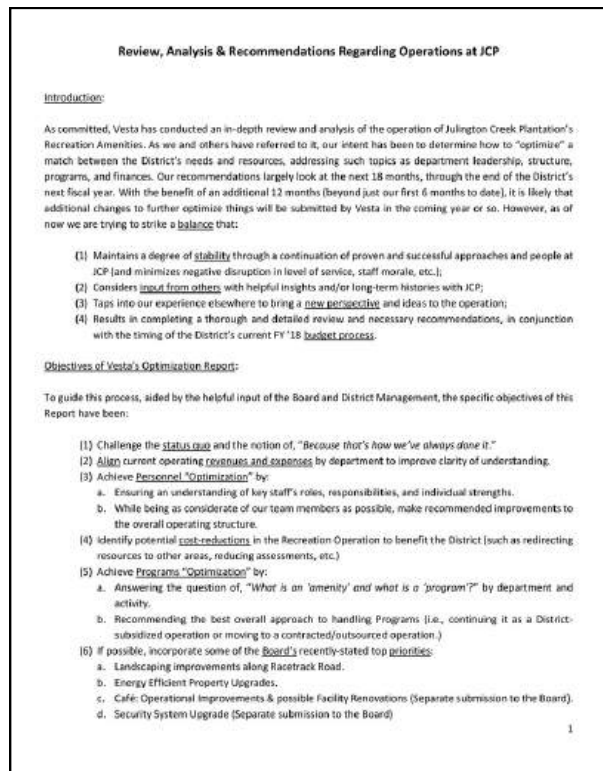
Julington Creek Plantation CDD Example

The most relevant example of this same type of in-depth analysis is our undertaking at Julington Creek Plantation CDD, which at the time we began our operations there was already a 20+-year-old community of nearly 5,900 homes, and largely staffed by CDD-employed associates. Over the course of our first 6 months, Vesta conducted an "Optimization Study," resulting in a detailed, 20-page analysis of all aspects of the amenity/recreation operation along with recommendations.

The implementation of our recommendations resulted in:

- *A savings to the CDD of 23% or \$373,000 annually in 2022 dollars (using a general ledger, line-by-line comparison with the year before we started).*
- *Simultaneously improving stakeholders' (Residents, Board, District Staff, and Vesta onsite team members) satisfaction with our operation.*

(Yes, "the best of both worlds!")



BOARD REPORTING AND ENGAGEMENT

Our onsite management team will provide **weekly and monthly board updates** via email on any items of interest to ensure the whole Board is kept up to speed efficiently. See examples below. Reports can be customized to Board's preference.

Board Reporting Includes:

- Recap of significant operational events
- Highlight upcoming events and recaps of previous events, reporting of all community lifestyle
- Status of projects and ongoing maintenance items
- Update on Board Action Items


Heritage Landing CDD Meeting
December 12, 2024, 1:00 p.m.
Date of Report: December 5, 2024 Todd Mitchell, Amenities Manager

Upcoming Special Event—No Board Action Required

- Pictures and Cookies with Santa will be held on Friday, December 6 and Saturday, December 7, from 5:00 p.m. to 8:00 p.m. Residents can sign up for two-minute reservations with Santa. Families with pets may sign up between 7:30 and 8:00 p.m. each night. This event will feature hand-drawn chocolate cookies, hot chocolate with marshmallows, a fun DVD, a new craft that will be easy to complete, and a letter to Santa station where kids can fill out a letter to Santa, place the letter in an envelope addressed to the North Pole, add holiday stamps and the letter will be postmarked "North Pole" and placed in Santa's mailbox.


Preparations for the Pictures with Santa event.




Suspension of Two Mises—Board Action Required

- Two resident mises were suspended on 1/25/24 for setting a fire in the FPL apartment. This level of infraction requires the Board's review to determine the length of suspension.


Heritage Landing CDD Meeting
April 10, 2025
Field Operations Manager Report
Date of report: 4/1/2025

Bridge repairs:





We continue to replace the old walkway planks.

Basketball paver repair:





Loose and missing pavers were replaced and installed.

Bench repairs:





We have made some structural repairs to the composite benches, some of the 4x4's and 6x4's were cracked. We used metal angle iron to strengthen some of the legs on the large benches.

Side tower landings painted:









Monthly Amenity Update
Date of report: 5/6/2024 Submitted by: John Lucensky

Amenities:

Updates:

- April was a very busy month.
- 338 guest passes were issued.

Resident ID checks have gone very smoothly. As of 5/5 only four residents didn't bring their card.

- Two incident reports were filed for repeat offenders.

April Events:

- Pickleball Fest was held Saturday April 6th.
- Event went very well.

GHWC Tennis tournament Saturday April 20th

- Tournament and banquet went very well.

Murder Mystery dinner show was Saturday April 27th

- Huge success—sold out 80 ppl.

Café:

- Special/Monthly Events
- Bingo was fully attended (100 participants)—all residents asked to produce I.D. cards at the door—no issues to report.
- Trivia was very well attended, 100% capacity.

1

- Name That Tune was held 3/28, we were at 75% capacity for the event.
- Kids Easter Egg Hunt was held on Saturday 3/30 at the Village Center—on the grassy area by Bocce courts.
- 100 kids participated. 2000 eggs were given out, along with marshmallow peeps and chocolate bunnies.

Café Online Ordering

- Online orders have been steadily increasing each month.

Bocce:

- The Spring Bocce league started March 6th and is going very well.
- Expanding the league to 6 hours/day, 2/days a week (Wednesday and Thursday) increasing participants to 125.
- Bocce court has QR code online ordering for food and drink.
- Delivery only when the league is playing.
- 4 high top cocktail tables have been purchased for bocce courts.
- Established resident groups still have their times on Monday, Tuesdays, and Saturdays.

Tiki Hut:

- Tiki Hut opening is scheduled for Sunday May 26th. Live music will be provided.

Tennis Courts:

- Courts are receiving their daily grooming.

2

- No issues to report.
- Clay was added to courts 1 and 2.

Tennis Instructors:

- Brian has offered a beginners tennis clinic. Amenity office sent out an eblast and the clinic filled up in under a week.

Amenities quality checks and reporting

- We continue to monitor and check all amenities.
- We introduced the QR codes so the facilitators must physically go to the amenities (restrooms, tennis courts, etc.) scan the code and enter all required information. Below are some examples of the reports.
- The facilitators also have a QR code for any issues/repairs that need to be reported to the CDD office—I checked these daily and forward them to CDD office staff. This ensures no delays in reporting.

3

RESIDENT SATISFACTION

We have found that “point-of-experience” (QR) surveying is far more valuable and less intrusive than formal, periodic, emailed resident surveys. So, we place them conveniently throughout our facilities to capture feedback.

QR Coded Resident Survey (example below)

- Located conveniently throughout facilities on aesthetically appropriate placards, to provide an opportunity for residents to easily provide feedback on their experience, and only when they want to do so.
- Surveys can be tailored based on location (tennis courts, events, reception area, pools, café, locker rooms, parks, etc.)
- Residents simply use their phone to complete the quick survey.
- Utilizes rating scale questions to provide benchmark analysis over time, as well as text boxes to provide detailed and open-ended feedback.
- If residents desire, they can be contacted directly by our team so that we can personally follow up on their experience.
- Survey links can also be placed on the app or website as desired and/or hard copies made available to suit resident-preference.
- Consistent feedback is then shared with the Board through manager reporting, along with any necessary action items.

The image displays a collage of a QR-coded resident survey for JCP Creekside Café. The survey is titled "JCP Creekside Café Questionnaire" and includes several rating scales and text input fields. A large QR code is prominently displayed in the center of the collage.

Survey Questions and Options:

- Overall Satisfaction:** "Please rate your overall satisfaction with the café." with a 5-point scale (1 to 5) and radio button options: Poor, 1, 2, 3, 4, 5, Excellent.
- Food Quality:** "Please rate the quality of the food at the café." with radio button options: Poor, Okay, Good, Great, Excellent, N/A.
- Drink Quality:** "Please rate the quality of the drinks at the café." with radio button options: Poor, Okay, Good, Great, Excellent, N/A.
- Food Value:** "Please rate the value of the food at the café." with a 5-point scale (1 to 5) and radio button options: Poor, 1, 2, 3, 4, 5, Excellent.
- Additional Feedback:** "Would you like us to follow up with you for any additional feedback or comments? If so, please leave your email or phone number." with a text input field labeled "Your answer:" and a "Submit" button.

FACILITY INSPECTIONS

We take a couple of approaches to formal facility and infrastructure inspections in addition to those we support from District Engineer Reports and Reserve Studies.

- Our Regional Team performs periodic, customized inspections based on our scope-of-services, as needed (such as upon commencement of the contract, based on operational issues, turnover of key staff, etc.), to provide offsite accountability for Vesta's onsite team. We also want to ensure that we set everyone up for success, share best practices, and avoid "blind spots" by conducting these periodic "peer walks."
- Managers in similar positions are paired and provided the opportunity to walk each other's properties, point out opportunities and solutions, as well as share best practices for mutual and informal benefit. They then provide a summary of what they learned, so we can ensure there is sufficient value and best-determine how to plan subsequent experiences and/or development opportunities.

Peer Site Review	
Objective: Gain a thorough understanding of day-to-day operations. Discuss items such as current contracted services, staffing, project work, vendors, trends and challenges. Most importantly share best practices and look for opportunities to learn and provide input to one another. Take notes as both the host and the visitor. Submit to your supervisor for recording purposes.	
Date: 1/3/22	Visitor: James Robinson
Property: Durbin Crossing	Host: Ben Conner
Notes/ Observations/ Best Practices	
Get contact info for fitness preventative maint company from Ben. Durbin was pleased with professionalism and response time of the vendor.	
Recently did a paint RFP for facility exterior. Get the template to use for upcoming RFP	
Forward contact info from our current vendor, Welches Tennis. Durbin is looking to renovate	
Consider branding tennis windscreens. Looks sharp! Research budget	
Ben recently replaced his pool pump through A1 Pools. Do NOT USE. Poor workmanship with	

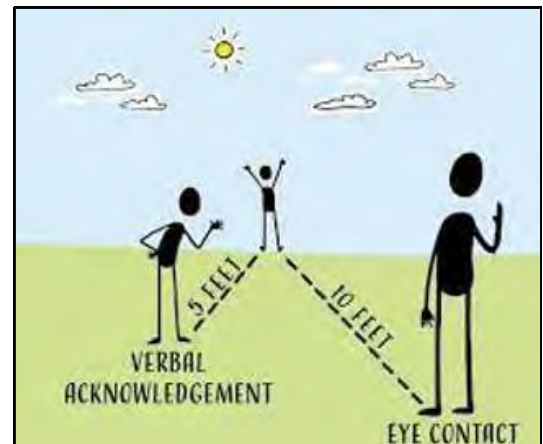
CUSTOMER SERVICE

Vesta has over four hours of Customer Service Training modules featuring valuable information conveyed through presentation slides, video reenactments, and hands-on, role-play exercises that we developed to provide all of our team members with the very best in Customer Service Training.

These modules include specific training for hourly staff, mid-level managers, and general managers, and have been custom-made by Vesta to fit our specific needs.

Some of our training topics include the following:

- What is customer service?
- How to deliver proper customer service?
- Customer service challenges and potential solutions
- Defining our customers
- Identifying conflicts of all types and how to deescalate and resolve
- Body language and perception
- Anticipation
- Following through and following up
- Service recovery
- The HEART Model
- The 10-5 Rule



“

I'm very grateful for your stewardship that has supported and improved our community in so many ways. I'm thankful for our partnership with Vesta and the individual relationships I've built with each member of your team.

It is a group committed to our success, with a willing spirit that consistently goes above and beyond to serve our residents.

Chris Sexton, former Board Chairman; Julington Creek Plantation CDD

”

We've developed tools such as our "Landscape Accountability Tool" that ties a vendor's contract to efficient evaluation criteria, to best-ensure the highest levels of service and timely, specific, and measurable feedback. We have also worked to create more competition in the marketplace by using our local economies of scale to draw in new vendors as needed.

VENDOR MANAGEMENT

Pond Scorecard with Map

Pond Number	Pond Location	Last Onsite Staff Inspect Date	Recent Treatment Date	Previous Treatment Date	Debris Removal	Algae	Submersed Vegetation	Shoreline Grass & Brush	Floating Weeds	Water Quality Enhancer/Oxygen test	Pond Dye Added	Phoslock/Phosphate Binder	Outfalls and Street Drains	Concerns Received
SC 1	Entry side of Leo from 210													
SC 2	Entry side from Leo to St. Johns Golf Dr.													
SC 3	Hole 18 after tee box on St. Johns Golf Dr.													
SC 4	Runs along Hole 17 to Hole 16													
SC 5	Between Holes 18 and 3													
SC 6	Between Leo and Hole 3													
SC 7	Near Hole 16 tee box													
SC 8	Runs along hole 15													
SC 9	Intersection of St. Johns Golf Dr. & Eagle Point													
SC 10	Between Hole 14 and 13													
SC 11	Behind Hole 13													
SC 12	Runs along Cross Pointe Way													
SC 12A	On Stonehedge Trail Ln													
SC 13	Backside of Cross Pointe Way													
SC 14	On Meadow View Ln													
SC 14A	Between Meadow View Ln and Leo (by JEA)													
SC 15	Runs along hole 2 and 3													
SC 16	Center of Hole 12 along St. Johns Golf Dr.													
SC 17	Behind Hole 7 closest to entry on Meadow Ln View													
SC 18	Center of Hole 7 on Eagle Point													
SC 20	Behind Hole 12 tee box on Forest Glen Way													
SC 21	By Hole 4 on Eagle Point													
SC 23	By Hole 6 and Glenfield Crossing													
SC 24	Runs through hole 6 & behind hole 5 between Eagle Point & Glenfield Crossing													
SC 24A	On Left Glenfield Crossing													
SC 24B	On right side of Glenfield Crossing and hole 6													
SC 25	Back of Crested Heron Way													
SC 25A	Back of Fox Tail Ct.													
SC 26	Back of Hampton Crossing Way													
														Complaints Received



MAINTENANCE AND ACCOUNTABILITY

In other communities we are using software and apps for work orders and accountability chosen based on the size of the community. The software can be integrated into our website directly or used manually by staff and vendors to start, track and complete work orders. This allows us to report the work, track time, show pictures and hold all parties responsible for completion of work.

 PICTURES



 VENDORS

 Vesta Property Services

Time & Cost Tracking

No time entries or costs recorded

Daily Pool Maintenance Checklist #2302706

Daily pool maintenance and chemical readings

Chlorine level*

The meter will be selected in the work order

PH level*

The meter will be selected in the work order

Total Alkalinity level*

The meter will be selected in the work order

Cyanuric Acid level*

The meter will be selected in the work order

Calcium Hardness level*

The meter will be selected in the work order

Daily Pool Maintenance Checklist #2302706

Flow GPM*

The meter will be selected in the work order

☐ Filters Clean*

☐ Pool Gutters Clean*

☐ Pool clean, vacuum/skim as needed*

☐ Sheppard's hook, life rings and skimmer in are in proper working condition*

of Patrons

Notes

Checklist Photos*

Amenity Center Daily Checklist #2331001

Daily Inspection of Amenity Center

☐ Open restrooms

☐ Open fitness center

☐ Pickup trash and debris at the amenity center, playgrounds, basketball courts, dog parks as needed

☐ Pickup trash and debris around entryway monuments and common areas as needed

☐ Blow off all areas of the amenity center & walkways as needed

☐ Ensure all stormwater drains around the amenity center are free of leaves and debris

Section #1

Notes

Checklist Photos*

MAINTENANCE AND ACCOUNTABILITY

Pool Chemical Readings - Cross Creek North

June 1, 2025 - July 22, 2025

Export to Excel

Date	Work Order ID	Technician	Main Pool Chlorine	Main Pool pH	Lap Pool Chlorine	Lap Pool pH	Splash Pad Chlorine	Splash Pad pH	Notes
06/26/2025	#43	Leniel Feliz	No data	No data	No data	No data	No data	No data	Daily maintenance completed
06/27/2025	#44	Leniel Feliz	No data	No data	No data	No data	No data	No data	Daily maintenance completed
06/30/2025	#75	Leniel Feliz	No data	No data	No data	No data	No data	No data	Daily maintenance completed
07/01/2025	#78	Leniel Feliz	2.0	7.8	10.0	7.4	10.0	8.0	Pools cleaned, equipment checked
07/02/2025	#88	Leniel Feliz	1.0	7.6	10.0	7.4	2.0	7.6	Pools cleaned, equipment checked
07/03/2025	#95	Leniel Feliz	1.0	7.6	10.0	7.4	3.0	7.4	Pools cleaned, equipment checked
07/04/2025	#114	Leniel Feliz	10.0	7.6	3.0	7.6	10.0	8.0	Pools cleaned, equipment checked
07/07/2025	#116	John Williams	0.0	8.0	1.0	7.6	10+	7.8	Let chlorine run manually for lap pool and main pool while unplugged for 3hrs from adding bicarb. Unplugged splash pad. Will adjust controllers after plugging back in.
07/08/2025	#120	Leniel Feliz	3.0	7.6	3.0	7.4	3.0	8.0	Pools cleaned, equipment checked
07/09/2025	#130	Leniel Feliz	5.0	7.6	7.5	7.8	10.0	8.0	Pools cleaned, equipment checked
07/10/2025	#136	Leniel Feliz	1.0	7.0	10.0	7.6	10.0	7.0	Added chemical and backwash
07/11/2025	#151	Leniel Feliz	10.0	7.4	7.5	7.4	10.0	6.0	Splash wasn't feeding acid, fixed it. Lower chlorine on the controller.
07/14/2025	#158	John Williams	10.0	7.6	7.5	7.4	P	7.0	Shocked main pool and splash pad. Draining main pool to bring down CYA.
07/15/2025	#159	John Williams	5.0	7.6	3.0	7.4	1.0	7.6	Pools cleaned, equipment checked
07/16/2025	#171	John Williams	10.0	7.6	5.0	7.4	1.0	7.8	Pools cleaned, equipment checked
07/17/2025	#176	John Williams	10.0	7.6	5.0	7.6	1.0	7.8	Adjusted dials on sensors for splash pad
07/18/2025	#183	John Williams	10.0	7.6	5.0	7.8	1.0	7.8	Added CYA to all pools
07/21/2025	#186	John Williams	5.0	7.6	10.0	7.6	5.0	7.6	Did a phosphate treatment on the main pool and splash pad



MaintainX

BENEFITS

- Internal Work Order Management** - Create, assign and monitor work orders for staff. Assigned tasks range from routine maintenance to complex projects. Also tracks associated material costs and labor hours.
- External Vendor Coordination** - Streamlines communication and tracking with large external service providers such as landscapers and pool maintenance contractors as well as aides to oversight of complex capital projects.
- Daily Digital Checklists** - Develop and maintain standardized checklists for hospitality staff, maintenance techs and management teams to ensure tasks are completed on a timely basis and quality standards are maintained.
- Reporting** - Provide detailed or summary reports for internal purposes and boards. Photos, timelines and comments may be included.
- Asset Inspection Management** - Schedule and oversee routine inspections of community facilities and corporate properties to maintain compliance and identify maintenance needs proactively.



MaintainX

FEES

- Full User** - Unlimited access to all components. Managers/Supervisors. Price below.
- Operator** - Limited capability but adequate. Maintenance technicians and hospitality staff. \$180 per user.

Users	Volume Discount %	Discounted Price/User
0-10	10%	\$529
11-24	15%	\$500
25-49	20%	\$470
50-99	25%	\$441
100+	35%	\$382

Typical medium size account: 2 managers (Full User), 3 maintenance techs and 1 front desk (Operator) \$3,720 annually



WORK ORDER SUMMARY REPORT - JULY 2025

#1 work orders were completed with orders. All work orders were completed by maintenance staff John Williams and Leniel Feliz.

Preventive Maintenance (45% of orders)

- Daily chemical checks and pool maintenance - 15 orders covering chlorine, pH monitoring, and general pool upkeep.
- Equipment maintenance - Filter cleaning, backwashing, chemical alkalinity (fresh and cyanuric acid).
- Regain Inspections - Landscape reports, post-treatment, for emergency checks.

Responsive Maintenance (55% of orders)

- Pool and water features - Equipment repairs, filter issues, pressure vessel fixes.
- Facility maintenance - Painting ballroom, cleaning windows, organizing spaces.
- Equipment repairs - Cylco equipment filter, drive repair, sign maintenance.
- Resident complaints - Tree removals, fence issues, general concerns.

Key Facility Areas Served

Aquatics

- Main Pool, Lap Pool, and Splash Pad daily monitoring.
- Multiple filter cleanings and equipment repairs.
- Chemical treatment including phosphate treatments five in the month.

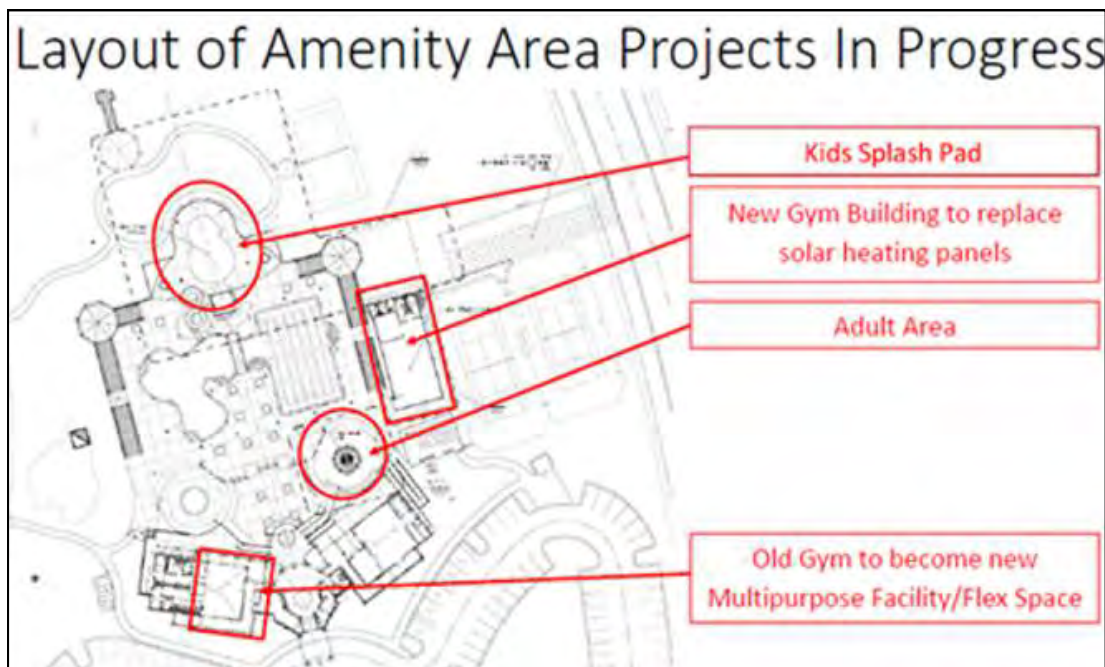
Amenity Center

- Gym equipment maintenance and repair.
- Golf ball return.
- Endscreen painting and general cleaning.
- Window cleaning and spider web removal.

Common Grounds

- Tree removal incidents (multiple fallen trees).
- Landscape application and maintenance (up to 100' W and 100' L).
- Pool maintenance provider serviced all pools per contract (see attached report).
- Landscape serviced all areas per contract (see attached report).

- Vesta actively supports all aspects of projects that our client-CDDs undertake, from sourcing vendors, aiding the board in their decision-making process, and then working closely with hired vendors.
- We leverage our expertise and the vendors' while providing accountability regarding their quality of work and contracted scope of work, to best ensure that all stakeholders are engaged and kept updated on (1) work progress to-date; (2) that the work is completed on-time; and (3) that the best overall value is provided to the CDD.
- Vesta has many years of close experience with local vendors and we share our recommendations across all of our client locations. We have participated in regular capital work such as pool resurfacing, addition of pickleball courts, and complex, multi-million dollar enhancement projects. Examples are shown below.



COMMUNITY LIFESTYLE

Vesta Lifestyle at a Glance

Donuts and Coffee
Summer Kickoff
Luau's
Polar Plunge
Vendor Fairs
Carnivals
Potlucks
Cook-offs
Live music
Scavenger Hunts
Ice Cream Socials
5K's and Triathlons
Slide Races
DJs
Pool games
Science Demos

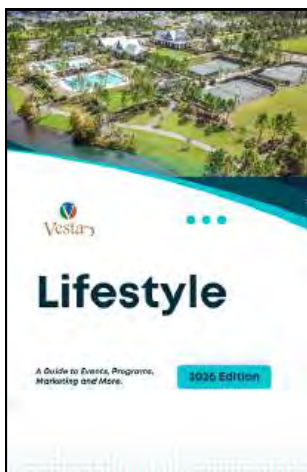
Social Hours with Live Music
Stand Up Comedy Nights
Mixology Classes
Cooking Classes
Murder Mystery Parties
Local liquor tastings with cigars
Chocolate Making Class
Axe Throwing
Food Truck Nights
Science Comes Alive!
Yoga at the Park
Classic Cars and Coffee
Foam Parties
Community Olympics
Adult Rodeo
Duelling Pianos

Mother Son Dances
Spring Fling
Halloween/Fall Festivals
Santa Claus Visit
Golf Cart Parade
Letters to Santa
Memorial Weekend
Independence Day
Celebration
Daddy Daughter Dances
Valentine's Crafts
Rock Your Shamrock – St.
Patrick's Day
Veteran's Day Celebration
Easter Egg Hunts
Mad Hatter Tea Party
Haunted Houses

Barks and Brews
Music Bingo
Trivia Nights
May the 4th Be With You
Silent Disco Nights
Teen Takeovers
Farmers Markets
Murder Mystery Nights
Christmas Tree Lightings
Renaissance Fairs
Tribute Bands
Hoedowns
Bing-Glo
Wine Tastings
Ninja Warrior Day
Field Days
Neon Parties



Resources and Support For Vesta's Property Managers



- Regional Lifestyle Dir. with 20+ years of experience in events, entertainment and programming for multiple, high-quality companies and communities.
- Vesta's 50-page Lifestyle Handbook used for training and reference.
- Hands-on help with staff turnover/transitions and Managers' use of PTO benefits.
- Recommended Vendors List, enabling some of the best pricing in the industry.
- Talent pool and connections with top acts throughout the U.S.
- Quarterly Spotlight provided to all employees, featuring new vendors, new ideas, and more.
- Monthly Training sessions; Quarterly Idea-Sharing sessions with all Managers.
- Shared Expertise: Oversee 13 Community Events Budgets (\$9,000-\$140,000/yr.)

COMMUNITY PROGRAMMING

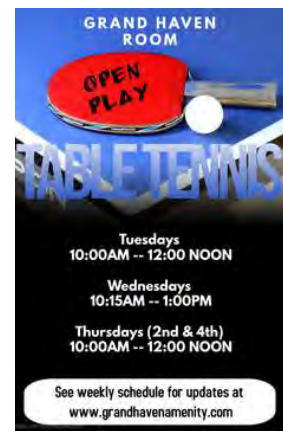
Along with managing 3rd party vendor programs and contracts, Vesta produces and manages In-house youth athletics and Summer Camp programs that have generated over six figures in revenue a year offering a share back to participating districts. Owned and operated by Vesta, Amenity Athletics is one of North Florida's most successful recreational sports leagues with Soccer, Flag Football and Basketball throughout the year. With over 3,000 kids participating yearly, we continue to be one of the fastest growing youth leagues in the industry.

Managed and operated by Vesta for almost 10 years, Julington Creek Plantation's Summer Camp has generated over \$100,000 in revenue back to the District and currently has over 55 participants per week in the Summer. Smaller camps we operate max out at around 30 kids per week and generate an average \$5,000 - \$7,000 back to the district each season.



RESIDENT ENGAGEMENT

- Comprehensive, creative and high-quality lifestyle and maintenance newsletters, flyers, e-blasts, and other forms of resident engagement.
- Engaging bulletin boards throughout the community filled with flyers and newsletters.
- Our teams are trained to take photos and video at community events and programs to share our real-time resident engagement.
- QR Code Surveys assess resident feedback throughout the year in order for us to make adjustments according to community wants and needs.
- Constant onsite discussions with residents during the year help us understand expectations.
- Experience with in-house website, app building as well as managing third party programs.





“

Hey Todd!

Thank you for the information. You do an amazing job with the events that you administer. And those events have become a hallmark of our community as they do a great job of fostering community engagement and cohesiveness and are greatly appreciated.

Heritage Landing CDD Resident

”



HUMAN RESOURCE SUPPORT

When you Chose Vesta, you Chose a Skilled and Deep Team of HR and Support Service Professionals!



Each Vesta Client has a locally based HR Professional who is regularly onsite as part of a regional support system. This dedicated generalist knows the staff, learns the property, and will seamlessly be part of the associate team. The Generalist also will lead culture and engagement initiatives aligned with corporate sponsored events.



HR and Support Services led by a Vice President of HR who is SPHR and SCP certified and presently serves as President of SHRM Jacksonville.



Benefit administration is supported by a dedicated Benefits Manager who is well-versed in total rewards and personalizes benefit support to staff members. Vesta offers a comprehensive benefit plan including Medical (Blue Cross Blue Shield) and Dental coverage.



We provide full-service recruitment support, including job posting, interviewing and legally compliant onboarding service for new hires from a proficient and service oriented Talent Acquisition team.



Payroll processing and related compliance.



IT service and assistance when needed with scheduled monthly visits from a qualified IT technician.

“

I want to tell you that Tammy and Joe are great Vesta employees. Tammy answers my emails and does the follow up on all my questions. I met with her on Teams today. We were able to reach agreement on several issues. I am very grateful for Joe also. He answers my texts and emails at all times of the day and night. He is more than willing do any of the things that I ask for. He is very much about solving issues and dealing with difficult owners. I believe we are in good place at SABTC even though you are gone.

Richard Duquin
Board Member / Treasurer
St. Augustine Beach and Tennis Club Condominium Association

”

TEAM MEMBER DEVELOPMENT

Our Team Members throughout Vesta are absolutely critical to our success in serving our customers, so it is essential that we invest in them. Our strong local presence provides our area team many opportunities for development and advancement, which helps us attract and retain the best talent.

Vesta employs customized, onsite operational training; supports our team to obtain specialized certifications; and provides Vesta-specific Customer Service Training to "set them up for success". We further build upon that with networking opportunities for managers at our pre-and-post season, all-manager meetings and through "peer walks."

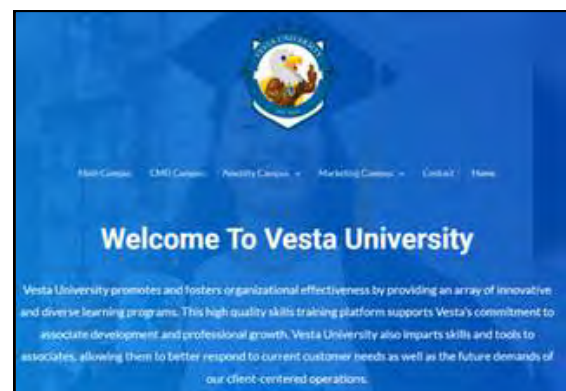
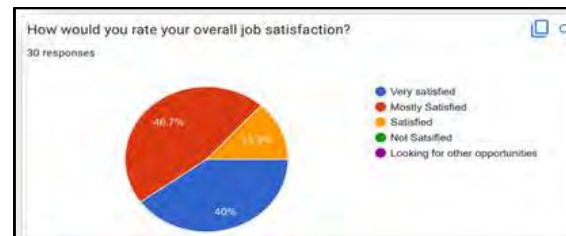
- We also provide timely feedback through our **semi-annual check-ins**, which evolved from previous performance management reviews to a less formal, more frequent and empowering experience.
- We solicit manager feedback via **annual surveys** to ensure we are fully engaging, empowering and satisfying our onsite leadership teams.

Most importantly, we actively foster our culture based upon our Vesta **Core Values**:

1. Be *Accountable*
2. Act *Respectfully*
3. Serve *Honorably*

One way we do this is through our annual "Eagle Pride Day."

- **Vesta University** is our website-based training resource that provides third party vendor training aids as well as internally created Vesta-specific content developed by our subject matter experts. These training aids vary from videos to PowerPoint critical skill modules.



TEAM MEMBER DEVELOPMENT

We bring our General Managers, Amenity Managers and Lifestyle Directors together twice a year before and after the peak season to conduct training, prep and debrief the peak season and to network. We do the same with our Field Operations managers annually.

Some of our recent agenda topics have included the following:

- Customer Service Training
- Post Season Debriefs
- Annual Manager Survey results and action Items
- Pre-Season Operational Initiatives
- Lifestyle Initiatives
- Team Building
- Topical Breakouts
- Operational Tools
- Performance Management
- Staffing Strategies
- Financial Analysis
- Training Development
- Retention Strategies
- Payroll Management and Reporting
- Results of operational pilots
- Team Member Check-Ins
- Insurance
- Checklist Management
- OnBoarding
- Townhall with CEO



“As long-time, active residents of Bartram Springs we are writing this letter to commend two of the girls who run the clubhouse and all the activities involved. Jayne and Julie are exceptional and an asset to the community. They are always welcoming and helpful to anyone who comes to the office, whether a long-time resident or a potential resident. They have both gone above and beyond in assisting with the year long Food Drive and the Christmas Toy Drive, which has made both drives so successful. Our community is lucky to have these girls.

Marty and Mimi Kaufman, Northeast Florida CDD Residents

”

EMPLOYEE BENEFITS

2026 Benefits at a Glance



MEDICAL

HDHP Plan—A high deductible health plan that is compatible with a Health Savings Account (HSA). This plan offers in and out-of-network coverage. The plan also includes quarterly contributions to your HSA from Vesta!

HMO Core—Copays for common services such as primary care visits, specialists, urgent care and emergency room. Must receive care in the state of Florida.

HMO Plus—Lowest deductible and out-of-pocket maximum with copays on common services. Must receive care in the state of Florida.



VISION

Receive services from in or out-of-network providers. This plan includes an allowance for frames (every two years) or contact lenses (every year). Small copay for eye exam and materials.



VOLUNTARY BENEFITS

Accident—High and low option. Receive payment when you or a covered dependent experience an unplanned emergency such as fractures, dislocations, burns.

Critical Illness—Receive payment if you or a covered dependent are diagnosed with a critical medical condition such as cancer, heart attack, stroke.

Hospital Indemnity—Receive payment if you or a covered dependent are admitted to the hospital for an unexpected medical emergency.



DISABILITY BENEFITS

Short Term Disability (STD) and Long Term Disability (LTD) are available. Receive 60% of your basic annual earnings for a designated benefit period when you are unable to work. This provides coverage for injury, sickness or pregnancy.

This year's open enrollment will require an EOI to be completed for new enrollees outside their initial enrollment window.



PET DISCOUNT PLAN

Pet Assure Veterinary Discount Plan can save enrollees up to 25% on all in-house medical services at participating veterinarian clinics.



DENTAL

Dental HMO—Lowest cost plan with copays for dental procedures. Services can only be rendered through in-network providers.

Dental PPO Low—Receive services from in or out-of-network providers. Ortho coverage is not included.

Dental PPO High—Receive services from in or out-of-network providers. This plan has a higher benefit maximum and lower coinsurance. Ortho is included for children and adults.



LIFE INSURANCE

Basic Life and AD&D coverage is provided in the amount of 1 x your basic annual earnings up to \$50,000. Over 65 age reductions apply. **This is provided to you at no cost!**

Employees can purchase additional life insurance for themselves and eligible dependents. New hires can elect coverage up to the guarantee issue limit without having to submit a medical questionnaire.



SPENDING ACCOUNTS

Contribute pre-tax dollars to a spending account that assists with paying for eligible medical expenses.

A Flexible Spending Account (FSA) is compatible with the HMO Core or HMO Plus plan and a Health Savings Account (HSA) is compatible with the HDHP Plan. HSA enrollment includes employer contributions!

Contribute pre-tax dollars to a Dependent Care Flexible Spending Account to pay for eligible childcare expenses.



LEGAL

Access a network of attorneys that can assist with legal matters such as traffic, estate, family law and more. Most attorney fees are covered 100%.



401K PLAN

Available to eligible employees after 3 months of employment. For more information and to enroll in the plan, log onto www.paychexflex.com or call Paychex at 877.244.1771.



REGIONAL SUPPORT

Dan Fagen

Director of Amenity Operations



Dan possesses more than 25 years of experience in hospitality, managing private clubs and extensive recreational facilities. Since joining Vesta in 2005, he has served as an onsite amenity manager at various top-tier communities in Northeast Florida. With over 15 years as Director of Amenity Services, Dan offers valuable support to numerous amenity managers with significant contracts. One of his key roles involves establishing and exchanging best practices to uphold Vesta's commitment to delivering exceptional service to the communities we serve. In his free time, Dan finds pleasure in hiking and woodworking.

Ross Ruben

Director of Resident Experience



Ross brings over two decades of experience in events, programming, and entertainment from reputable organizations such as MTV Networks, Universal Studios, Sea World Orlando, and various top-ranked entertainment and event companies on the East coast.

Joining Vesta in 2016 after a successful tenure as Lifestyle Director at Julington Creek Plantation for a year, Ross was later promoted to a Regional role by the end of 2017. He plays a key role in enhancing the quality of programming, events, and marketing internally, contributing significantly to the improvement of our Northeast Florida client-communities year after year.

Sean Smith

Regional Aquatics Director



Sean, the Regional Aquatics Director for the North Florida area, boasts over 17 years of experience in the Aquatics Industry. Collaborating with various Premier Communities in the region, he became part of Vesta in 2013. Sean's role involves spearheading the development and execution of Aquatics Programming across all our properties, encompassing Lifeguarding Certification, CPR/AED/First-Aid Training, and Swim Instruction. During the peak season, Sean oversees a team of over 200 lifeguards.

REGIONAL SUPPORT

Charlotte Whitehead

Regional Administrator



Charlotte has been part of Vesta's NE FL flagship community, Julington Creek Plantation, since 2013, taking on various roles. She began as a part-time Administrative Assistant and has progressed to her current position through dedication and hard work for her community and Vesta.

As the Regional Administrative Services Director, Charlotte leverages her wealth of experience in customer service, accounting, and human resources gained from years in the retail and hospitality industries. Being a resident of Julington Creek, she brings an unmatched level of commitment to serving the CDD, her community, and Vesta. During her free time, Charlotte enjoys working out and spending time with her family.

Jacquelyn Chau

Regional Human Resources Business Partner



Jacquelyn brings over 13 years of HR expertise, including recruitment, compliance, talent management, payroll, and workforce planning. After serving as a regional manager at Massage Envy for 8 years, overseeing 200 employees, she joined Vesta as an HR Assistant in 2017. Since May 2020, Jacquelyn has excelled in her role as an HR Business Partner. In this capacity, she collaborates closely with senior operations leaders, focusing on talent and performance management, retention, and workforce planning. Jacquelyn also ensures high standards in employee relations, policy implementation, HRIS support, and State and Federal HR compliance, while regularly visiting all managed communities in NE FL.

Priscila Gieselman

Regional Accountant



Priscila brings 12 years of property management expertise in Jacksonville and 15 years of accounting experience. She has a background in property ownership and management, liaising with board members. Priscila became part of Vesta in April 2017, where she played a crucial role in supporting the Julington Creek Plantation CDD, a key account. Additionally, she is responsible for preparing and submitting monthly sales tax reports to the Florida Department of Revenue, ensuring current licenses and certificates for the café, handling vendor applications, managing client invoices, overseeing payroll, conducting Profit & Loss analysis, and completing end-of-month reconciliations.

CORPORATE LEADERSHIP

David Surface

Chief Executive Officer



TOP
WORK
PLACES

David has been the CEO of Vesta since 2020, overseeing the company's executive team and day-to-day operations. During the past decade, he has been significantly responsible for Vesta's strong growth by spearheading our mergers-and-acquisitions and strategic partnerships. As a result, Vesta has tripled in size during this period and achieved widespread recognition as a leading, full-service property management company in Florida.

His career experience includes all aspects of real estate, both commercial as well as residential. Prior to joining Vesta, David was managing partner for a real estate finance, management, and brokerage company serving institutional clients

Christine Richie

Chief Accounting Officer



TOP
WORK
PLACES

Chrissy was appointed Corporate Controller in June 2013 to oversee the accounting functions and human resources administration for Vesta Property Services. She previously served as Chief Financial Officer for a multimillion-dollar healthcare provider operating in 14 states. With over 25 years of leadership experience in corporate finance and accounting, Chrissy has developed accounting and financial infrastructure for multiple start-up companies that include accounting systems, compliance, and risk management, as well as implementation of employee benefit plans, employee policies and procedures, and training and organizational development.

Daniel Armstrong

Chief Financial Officer



TOP
WORK
PLACES

Dan oversees the financial and administrative functions of Vesta's corporate entity. His career has included the performance and oversight of accounting, administrative services, and financial reporting for a range of entities, from large corporations following SEC requirements, to not-for-profit associations, clubs and trusts which serve many of our clients, and special-purpose entities that provide financing for purchasing related association facilities.

Dan started as a Florida CPA at Deloitte & Touche in 1993, specializing in the audits of publicly traded and real estate clients. He joined Vesta as Controller in 2001.

REFERENCES

Project Name/Location: **Julington Creek Plantation CDD**

Contact: Michael Morton Contact Phone: 856-392-2245

Project Type/Description: CDD of 5,800 homes (built-out)

Dollar Amount of Contract: \$1,650,000 (+ Cafe w/ \$185K in annual sales)

Scope of Services for Project: Amenity Management & Staffing, Field Operations Management, Facility Maintenance Services, turnkey Café Operation, Lifeguard Staffing, and Lifestyle Programs & Events.

Dates Serviced: 2017 - Present



Project Name/Location: **Rivers Edge CDD 1, 2, 3 ("RiverTown") / Saint Johns, FL**

Contact: Mac McIntyre Contact Phone: (850) 496-5510

Project Type/Description: CDD of 4,400 homes at build-out

Dollar Amount of Contract: \$1,331,000 (+ Cafe w/ \$755K in annual sales)

Scope of Services for Project: Amenity Management, Field Operations Management, Facility Maintenance Services, turnkey Café Operation, Lifeguard Staffing, and Lifestyle Programs & Events.

Dates Serviced: 2015 - Present



Project Name/Location: **Fleming Island Platnation CDD/Clay County**

Contact: Mike Cella Contact: MCella@fipcommunity.com

Project Type/Description: CDD of 2,400 homes

Dollar Amount of Contract: \$773,743

Scope of Services for Project: Amenity Management, Field Operations Management, Facility Maintenance Services, and Lifestyle Programs & Events.

Dates Serviced: June 2024 - Present



Project Name/Location: **Marshall Creek CDD ("Palencia")/St. Johns County**

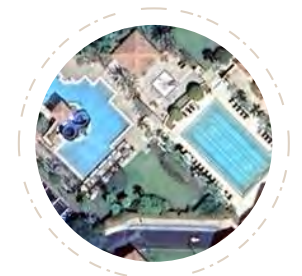
Contact: Howard Entman Contact: HentmanMD@gmail.com

Project Type/Description: CDD of 2,000 homes

Dollar Amount of Contract: \$324,000

Scope of Services for Project: Amenity Management - General Manager and Assistant General Manager

Dates Serviced: June 2023 - Present



Project Name/Location: **Durbin Crossing CDD / Saint Johns, Florida**

Contact: Peter Pollicino Contact Phone: (973) 713-7384

Project Type/Description: CDD of 2,600 homes (built-out)

Dollar Amount of Contract: \$568,000

Scope of Services for Project: Amenity Management, Field Operations Management, Maintenance Services, Lifestyle Programs, Lifeguard Services, and Facility Monitoring.

Dates Serviced: 2008 - Present



PROPOSED SERVICES

I. Management Services

The **General Manager** shall have the responsibilities of overseeing the community in regard to all CDD assets and Lifestyle events. Duties include:

1. Act as the point of contact for residents, vendors and contracted service providers for all matters related to onsite operations.
2. Issue "Welcome Packages" to new residents, which may include amenity use policies, amenity access cards, entry bar code decals, ButterflyMx registrations, website and contact numbers, and other useful information.
3. Track issuance of amenity area access cards and entry bar codes including an up-to-date list of residents' contact information.
4. Monitor the use and condition of the facilities to ensure safe operations and consistent enforcement of District policies.
5. Identify and resolve issues on behalf of the District and/or its residents.
6. Coordinate, plan, advertise and execute special events and activities for residents at the direction of the District.
7. Provide oversight of all District owned assets and common grounds.
8. Hold all CDD service providers accountable to their contract at a high standard of performance. Report deficiencies to the District Manager.

II. Maintenance Services

1. Pool Maintenance

- i. Maintain pool water quality
- ii. Test and log water chemistry of both bodies of water
- iii. Manually skim, brush and vacuum.
- iv. Clean and maintain filtration system
- v. Perform continual inspections of chemical feeders and controllers
- vi. Check all injection lines, connections, gauges, etc.
- vii. Inspection of all plumbing for leaks and functionality
- viii. Inspect autofill and float switches
- ix. Maintain the functionality of all mechanized equipment
- x. Check and log chemical inventory, report needs as they occur
- xi. Add chemicals to pools where needed (Bicarb and Acid)
- xii. Treat drain stains and Phosphate treatments as needed (report extraordinary chemical needs/usages to the General Manager)
- xiii. Non-CPC repairs (pumps, tubing, ferrels, etc.)
- xiv. Routine QC inspections and checklists for Health Department regulations

2. Manor House Facility Maintenance

- i. Clean all outdoor structures.
- ii. Blow off all walkways and pool deck regularly.
- iii. Remove debris and trash in and around the facility.
- iv. Clean soffits, ceiling fans, light fixtures and all outdoor ceiling surfaces.
- v. Remove spider webs, wasps' nests, mud daubers, etc.
- vi. Inspect and document fitness equipment condition regularly.

SCOPE OF SERVICES

- vii. Monitor the condition of all doors, fencing, and gates.
- viii. Replace inside/outside lights and AC filters as needed.
- ix. Inspect and document lighting, audio systems, security cameras and access controls and ADA lift are functioning properly on a regular basis.
- x. Inspect and document condition of playground equipment weekly.
- xi. Spot clean interior of the Manor House.
- xii. Small repairs as time and scope allows.

3. Common Grounds Maintenance

- i. Removal of naturally occurring and construction debris from the following areas:
 - a. Right-of-ways
 - b. Community entrance areas
 - c. Walking paths
 - d. Preserves
 - e. Playground
 - f. Dog, pocket and community parks
 - g. Storm drains and washouts
- ii. Clean and maintain all community parks
- iii. Clean and maintain dog park
- iv. Maintain playground, athletic courts and equipment
- v. Empty trash cans
- vi. Twice weekly service of animal waste stations
- vii. Observe and report all concerns, damage and potential hazards related to CDD property to the General Manager.
- viii. Small repairs as time and scope allows.

4. **Utility Vehicle Rental** Used for common grounds maintenance duties including trash and debris removal. The vehicle is provided twice weekly and available for additional cleaning upon approval from the board. Fuel is to be provided by the District.

5. Annual Fee

Out of a spirit of partnership and our longstanding commitment to the district of Southaven, Vesta fees will remain unchanged from FY'26 through FY'27. Following years will cap at a 3.5% increase.

- 1. FY' 27 \$173,415
- 2. FY'28 \$179,485
- 3. FY'29 \$185,766
- 4. FY'30 \$192,268

SCOPE OF SERVICES

Other

- i. Insurance:
- ii. Vesta shall carry general liability coverage of at least \$1,000,000, including employer's liability coverage of \$250,000.00, as well as professional liability insurance.
- iii. Vesta shall be responsible for all necessary insurance payments (including workman's compensation), payroll taxes, and the provision of various benefits on behalf of its staff.
- iv. Mileage:
Any mileage incurred offsite for the benefit of the community such as acquiring parts or supplies for repairs or in an effort to avoid delivery fees, shall be billable to the District. Mileage will be reimbursed consistent with the IRS rate. A mileage report will be submitted with the invoice stating the date, miles, and purpose.
- v. Storm preparation and recovery:
Additional hours incurred for the purposes of preparing the facility for extreme weather conditions or recovery after a storm event are billable at a rate of \$29.00 hourly. This service will not be provided without the consent of the District Manager.
- vi. Revenue Share:
Vesta shall remit 10% of all revenue generated by Vesta sponsored activities.
- vii. Terms:
 - Vesta shall invoice once monthly.
 - Invoices shall be paid net thirty (30) days upon receipt.
 - Residents shall pay an hourly rate identified by Vesta for staffed, private rentals of the amenities and district sponsored events.



Vesta™

Contact Us

245 Riverside Ave. #300
Jacksonville, FL 32202

Phone: 877-988-3782
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TAB 14

RESOLUTION 2026-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT ADOPTING
RULES OF PROCEDURE; PROVIDING A SEVERABILITY
CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, to provide for efficient and effective District operations and to maintain compliance with recent changes to Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the Rules of Procedure attached hereto as **Exhibit A** for immediate use and application; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning rule development and adoption.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE SOUTHAVEN COMMUNITY
DEVELOPMENT DISTRICT:**

SECTION 1. The attached Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Rules of Procedure replace all prior versions of the Rules of Procedure, and shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 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 5th day of August, 2026.

ATTEST:

**SOUTHAVEN COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Rules of Procedure

EXHIBIT A:
RULES OF PROCEDURE

**RULES OF PROCEDURE
SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT
RULE NO. 2026-01**

EFFECTIVE AS OF AUGUST 5, 2026

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Rule 1.0 General.

- (1) The Southaven Community Development District (the “**District**”) was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the “**Rules**”) is to describe the general operations of the District.
- (2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.
- (3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

Rule 1.1 Board of Supervisors; Officers and Voting.

- (1) Board of Supervisors. The Board of Supervisors of the District (the “**Board**”) shall consist of five (5) members. Members of the Board (“**Supervisors**”) appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.
 - (a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.
 - (b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.
 - (c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.
 - (d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.
- (2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.
 - (a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District’s behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("**District Manager**") or District Counsel, in whole or in part.

- (b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.
- (c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Section 190.007(2) and (3) of the Florida Statutes, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars (\$1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars (\$1,000,000) that names the District as an additional insured.
- (e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.
- (f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

- (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.
- (4) Record Book. The Board shall keep a permanent record book entitled “**Record of Proceedings**,” in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
- (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation within the county or counties in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.
- (6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.
- (7) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, “**voting conflict of interest**” shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member’s special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.
 - (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board’s

Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

- (b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.
- (c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.
- (d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 112.3143, 190.006, 190.007, 286.012, Fla. Stat.

Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.

(1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:

- (a) Agenda packages for prior 24 months and next meeting;
- (b) Official minutes of meetings, including adopted resolutions of the Board;
- (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
- (d) Adopted engineer's reports;
- (e) Adopted assessment methodologies/reports;
- (f) Adopted disclosure of public financing;
- (g) Limited Offering Memorandum for each financing undertaken by the District;
- (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
- (i) District policies and rules;
- (j) Fiscal year end audits; and
- (k) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

(2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the

District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

- (3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.
- (4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of \$0.15 per page for one-sided copies and \$0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar (\$1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "**extensive**" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars (\$25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be

due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

- (5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.
- (6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.
- (7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("**Coordinator**") for the District as required by the Florida Commission on Ethics ("**Commission**"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to his or her affiliation with the District ("**Reporting Individual**"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, 190.006, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
 - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
 - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
 - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at _____. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
 - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop 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 the appeal is to be based."

- (f) The following or substantially similar language: “The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record.”

The date, time, and place of each meeting, hearing, or workshop of the Board shall additionally be posted on the District’s website at least seven (7) days prior to such meeting, hearing, or workshop.

- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.” For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format in preparing its agenda for its regular meetings:

- Call to order
- Roll call
- Public comments
- Organizational matters
- Review of minutes
- Specific items of old business
- Specific items of new business
- Staff reports
 - (a) District Counsel
 - (b) District Engineer
 - (c) District Manager
 - 1. Financial Report
 - 2. Approval of Expenditures
- Supervisor’s requests and comments

Adjournment

- (4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.
- (5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.
- (6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation within the county in which the District is located. After an emergency meeting, the Board shall publish in a newspaper of general circulation within the county in which the District is located, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.
- (7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.
- (8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board or as otherwise provided in the resolution approving the annual budget(s). Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

- (9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.
- (10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.
- (11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.
- (12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:
- (a) The Board identifies on the record at the original meeting a reasonable need for a continuance;
 - (b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and
 - (c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.
- (13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and

the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

- (14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, Florida Statutes, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.069(2)(a)16, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

- (1) Internal Controls. The District shall establish and maintain internal controls designed to:
 - (a) Prevent and detect “**fraud**,” “**waste**” and “**abuse**” as those terms are defined in section 11.45(1),
 - (b) Florida Statutes; and
 - (c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
 - (d) Support economical and efficient operations; and
 - (e) Ensure reliability of financial records and reports; and
 - (f) Safeguard assets.
- (2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Section 190.011(5) of the Florida Statutes, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A “**rule**” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.
- (2) Requirements of a Rule. All District rules as drafted shall:
 - (a) Contain only one subject;
 - (b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;
 - (c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and
 - (d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.
- (3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs (“**SERC**”) based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in the state within one (1) year after implementation of the rule.
- (4) Notice of Rule Development.

- (a) Except when the intended action is the repeal of a rule, the District shall provide notice of the development of a proposed rule (“**Notice of Rule Development**”) setting forth the following:
 - (i) the subject area to be addressed by rule development;
 - (ii) A short, plain explanation of the purpose and effect of the proposed rule;
 - (iii) The grant of rulemaking authority for the proposed rule;
 - (iv) The law being implemented;
 - (v) The proposed rule number; and
 - (vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft of such rule or documents.
- (b) The Notice of Rule Development shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 5 of this Rule, and at least thirty-five (35) days prior to the intended action.

(5) Notice of Rulemaking.

- (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall provide notice of its intended action (the “**Notice of Rulemaking**”) setting forth the following:
 - (i) A short, plain explanation of the purpose and effect of the proposed rule;
 - (ii) The proposed rule number;
 - (iii) A summary of the proposed rule or amendment;
 - (v) The grant of rulemaking authority for the proposed rule;
 - (vi) The law being implemented or interpreted;
 - (vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

- (viii) A concise summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, that describes the regulatory impact of the rule in readable language;
 - (ix) The District's website where the statement of estimated regulatory costs can be viewed, in its entirety, if one has been prepared;
 - (x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice;
 - (xi) A statement as to whether, based on the SERC or other information expressly relied upon and described by the District if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification pursuant to Section 120.541(3) of the Florida Statutes;
 - (x) The date, time, and location of the public hearing on the proposed rule;
 - (xi) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and
 - (xii) A reference to both the date on which and the place where the Notice of Rule Development required by Section 4 of this Rule appeared, except when the intended action is the repeal of a rule.
- (b) The Notice of Rulemaking shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days after the Notice of Rule Development required by Section 4 of this Rule, and at least twenty-eight (28) days prior to the intended action. If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

- (c) The Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice of the District's rulemaking proceedings. Such persons must furnish a mailing address or e-mail address, and may be required to pay the cost of copying and mailing as applicable.
 - (d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.
- (6) Modification of Rules.
 - (a) Technical Changes.
 - (i) Prior to rule adoption, the District shall publish a notice of correction ("**Notice of Correction**") if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the intended action.
 - (ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 6(a)(i) of this Rule.
 - (b) Substantive Changes.
 - (i) Prior to rule adoption, the District shall publish a notice of change ("**Notice of Change**") if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county or counties in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 5(C) of this Rule that have made requests

of the District for advance notice of its rulemaking proceedings. Any substantive change must be either be:

1. Supported by the record of the public hearing held on the proposed rule;
2. In response to written materials submitted to the District; or
3. In response to an objection with the proposed rule by the District Board.

(ii) After rule adoption, a substantive change to a rule shall be effectuated by initiating rulemaking as set forth in this Rule.

(7) Withdrawal of Proposed Rules.

- (a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.
- (b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 4 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.
- (c) In the event of a withdrawal of a proposed rule, the District shall publish a notice (“**Notice of Rule Withdrawal**”) in a newspaper of general circulation within the county or counties in which the District is located, and shall provide notice to those persons set forth in Section 5(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.
- (d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 5(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(8) Rule Development Workshops.

- (a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.
 - (b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.
 - (c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:
 - (i) The place, date, and time of the workshop;
 - (ii) The subject area that will be addressed; and
 - (iii) The District Manager's contact information.
- (9) Petitions to Initiate Rulemaking.
- (a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.
 - (b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.
 - (c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.
 - (i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county

or counties in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.

(ii) Not later than thirty (30) days following the date of the public hearing held pursuant to Section 9(c)(i) of this Rule, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

1. If the District decides to initiate rulemaking it shall proceed with the rulemaking process as set forth in this Rule.

2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the “**Notice of Denial of Rulemaking Petition**”). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county or counties in which the District is located.

(d) Nothing in this Rule shall be construed as requiring the District to adopt, amend, or repeal a rule as initiated by petition.

(10) Public Hearing.

(a) The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the Notice of Rulemaking, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. When a public hearing is held, the District shall ensure that staff is available to explain the proposed rule and to respond to questions or comments regarding the proposed rule. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.

(b) The District shall publish notice of the public hearing (“**Notice of Public Hearing**”) in a newspaper of general circulation within the county or counties in which the District is located, either in the text of the Notice of Rulemaking or in a separate publication at least seven (7) days before the

scheduled public hearing. The Notice of Public Hearing shall include the following information:

- (i) The date, time, and location of the public hearing; and
- (ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(11) Emergency Rule Adoption.

- (a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.
- (b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the “**Notice of Emergency Rule**”) which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:
 - (i) The full text of the rule(s); and
 - (ii) The District’s findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.
- (c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.

- (i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the “**Notice of Renewal of Emergency Rule**”) shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the District is located and shall include the specific facts and reasons for such renewal.
 - (ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.
- (d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.
- (e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.
- (f) The District may repeal an emergency rule before it expires by publishing a notice (“**Notice of Repeal of Emergency Rule**”) in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:
 - (i) The full text of the emergency rule and a summary thereof;
 - (ii) The rule number; and
 - (iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.
- (12) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.

- (13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record (“**Rulemaking Record**”) which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:
- (a) A copy of the rule;
 - (b) Any material incorporated by reference in the rule;
 - (c) A detailed written statement of the facts and circumstances justifying the proposed rule;
 - (d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;
 - (e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;
 - (f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and
 - (g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.
- (14) Petitions to Challenge Rules.
- (a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District’s authority.
 - (i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.
 - (ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.
 - (b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation

of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

- (c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.
- (d) At the hearing, the petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:
 - (i) Administer oaths and affirmations;
 - (ii) Rule upon offers of proof and receive relevant evidence;
 - (iii) Regulate the course of the hearing, including any pre-hearing matters;
 - (iv) Enter orders; and
 - (v) Make or receive offers of settlement, stipulation, and adjustment.

- (f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.
- (15) Variances and Waivers. A “**variance**” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “**waiver**” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variances and waivers from District rules may be granted subject to the following:
- (a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, “**substantial hardship**” means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, “**principles of fairness**” are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
 - (b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District's rule. Each petition shall specify:
 - (i) The rule from which a variance or waiver is requested;
 - (ii) The type of action requested;
 - (iii) The specific facts that would justify a waiver or variance for the petitioner; and
 - (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

- (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.
- (d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action. The District shall maintain a record of the type and disposition of each petition filed.

(16) Review of Adopted Rules.

- (a) By January 1, 2026, District staff shall prepare a report that summarizes the District's existing rules anticipated to be reviewed during the current fiscal year, if any, and the recommended action on each rule (the "**Existing Rule Review Report**"). The Existing Rule Review Report shall be presented to the District's Board at a noticed Board meeting as soon as practicable after preparation by District staff. District staff shall continue to annually prepare an updated Existing Rule Review Report by January 1 of each year until all District rules have been reviewed. The District is not bound to review its existing rules in accordance with the schedule set forth in an Existing Rule Review Report, but is required to complete the review of at least twenty (20%) percent of its existing rules per year until all existing rules have been reviewed in accordance with this Section. In any event, all existing rules of the District shall be reviewed by July 1, 2030.
- (b) Any new rule adopted after July 1, 2025, must be reviewed in the fifth year following adoption. Such review must be completed before the day that marks the sixth year since the adoption of the rule.
- (c) In conducting its rule review process, the District shall determine whether each rule:
 - (i) Is a valid exercise of delegated legislative authority;
 - (ii) Has current statutory authority;
 - (iii) Reiterates or paraphrases statutory material;
 - (iv) Is in proper form;

- (v) Is consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements;
 - (vi) Requires a technical or substantive update to reflect current use; and
 - (vii) Requires updated references to statutory citations and incorporated materials.
- (d) By April 1 of each year in which a rule review is being undertaken, the District shall adopt a resolution evidencing the completion of rule review and authorizing one of the following actions relative to its rule review (the **“Rule Review Resolution”**):
- (i) If the District determines that no change is necessary, the District Rule Review Resolution shall include the following information:
 - 1. A copy of the reviewed rule;
 - 2. A written statement of its intended action; and
 - 3. Its assessment of factors specified in Section 16(c) of this Rule.
 - (ii) If the District determines that one or more technical changes are necessary, the District Rule Review Resolution shall include the following information:
 - 1. A copy of the reviewed rule and the recommended technical change or changes coded by underlining new text and striking through deleted text;
 - 2. A written statement of its intended action;
 - 3. Its assessment of the factors specified in Section 16(c) of this Rule; and
 - 4. The facts and circumstances justifying the technical change or changes to the reviewed rule.
 - (iii) If the District determines that the rule requires a substantive change, the District shall promptly initiate rulemaking in accordance with this Rule to make all changes, including any technical changes, and the District Rule Review Resolution shall include the following information:

1. A copy of the reviewed rule;
 2. The recommended change or changes coded by underlining new text and striking through deleted text;
 3. A written statement of its intended action; and
 4. Its assessment of factors specified in Section 16(c) of this Rule.
- (iv) If the District determines that the rule should be repealed, the District shall promptly initiate the repeal the rule in accordance with this Rule, and the District Rule Review Resolution shall include the following information:
1. A written statement of its intended action; and
 2. Its assessment of factors specified in subsection 16(c) of this Rule.
- (e) The rule review is completed upon the District’s adoption of the Rule Review Resolution and, if there is a substantive change or repeal of a rule approved the Board, the timely commencement of the rulemaking or rule repeal process set forth in this Rule. Promptly after completion of the rule review, the District shall publish a notice of the completed rule review (“**Notice of Completed Rule Review**”) in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Completed Rule Review shall identify the action taken by the District with respect to the reviewed rule.

- (17) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings.

Specific Authority: §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.

Law Implemented: §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2), 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

- (1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.
- (3) Definitions.
 - (a) **“Competitive Solicitation”** means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.
 - (b) **“Continuing Contract”** means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars (\$2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars (\$200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.
 - (c) **“Contractual Service”** means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.
 - (d) **“Design-Build Contract”** means a single contract with a Design-Build Firm for the design and construction of a public construction project.

- (e) **“Design-Build Firm”** means a partnership, corporation or other legal entity that:
 - (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
 - (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.
- (f) **“Design Criteria Package”** means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.
- (g) **“Design Criteria Professional”** means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.
- (h) **“Emergency Purchase”** means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

- (i) **“Invitation to Bid”** is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.
- (j) **“Invitation to Negotiate”** means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.
- (k) **“Negotiate”** means to conduct legitimate, arm’s length discussions and conferences to reach an agreement on a term or price.
- (l) **“Professional Services”** means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm’s or individual’s professional employment or practice.
- (m) **“Proposal (or Reply or Response) Most Advantageous to the District”** means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:
 - (i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;
 - (ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and
 - (iii) For a cost to the District deemed by the Board to be reasonable.
- (n) **“Purchase”** means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.
- (o) **“Request for Proposals” or “RFP”** is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and

requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

- (p) **“Responsive and Responsible Bidder”** means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. **“Responsive and Responsible Vendor”** means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
- (i) The ability and adequacy of the professional personnel employed by the entity/individual;
 - (ii) The past performance of the entity/individual for the District and in other professional employment;
 - (iii) The willingness of the entity/individual to meet time and budget requirements;
 - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
 - (v) The recent, current, and projected workloads of the entity/individual;
 - (vi) The volume of work previously awarded to the entity/individual;
 - (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
 - (viii) Whether the entity/individual is a certified minority business enterprise.
- (q) **“Responsive Bid,” “Responsive Proposal,” “Responsive Reply,” and “Responsive Response”** all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.033, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

- (1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, "**Project**" means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.
- (2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm's qualification submittal:
 - (a) Hold all required applicable state professional licenses in good standing;
 - (b) Hold all required applicable federal licenses in good standing, if any;
 - (c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and
 - (d) Meet any qualification requirements set forth in the District's Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

- (3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has

the right to reject any and all qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

- (a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:
 - (i) The ability and adequacy of the professional personnel employed by each consultant;
 - (ii) Whether a consultant is a certified minority business enterprise;
 - (iii) Each consultant's past performance;
 - (iv) The willingness of each consultant to meet time and budget requirements;
 - (v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;
 - (vi) The recent, current, and projected workloads of each consultant; and
 - (vii) The volume of work previously awarded to each consultant by the District.
- (b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.
- (c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

- (a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.
- (b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that “wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting.” In addition, any professional service contract under which such a certificate is required, shall contain a provision that “the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs.”
- (c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.
- (d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

- (6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.
- (8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. “**Auditing Services**” means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

- (1) Establishment of Auditor Selection Committee. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee (“**Committee**”), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.
- (2) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
 - (a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and
- (iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

- (b) **Evaluation Criteria.** The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:
 - (i) Ability of personnel;
 - (ii) Experience;
 - (iii) Ability to furnish the required services; and
 - (iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

- (3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.
- (4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals (“**RFP**”). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

- (5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.
- (6) Board Selection of Auditor.
- (a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.
 - (b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.
 - (c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.
 - (d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is

reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

- (7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services;
 - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
 - (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
 - (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
 - (e) Provisions required by law that require the auditor to comply with public records laws.
- (8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

- (1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.
- (2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:
 - (a) The Board shall cause to be prepared a Notice of Invitation to Bid.
 - (b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.
 - (c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.
 - (d) Bids shall be opened at the time and place noted in the Invitation to Bid.
 - (e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.
 - (f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.
 - (g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee

premium stability may be considered. A contract to purchase insurance shall be awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

- (h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

- (1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:
 - (a) The Board shall cause to be prepared a Request for Qualifications.
 - (b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.
 - (c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the county or counties in which the project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars (\$250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars (\$250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars (\$500,000).
 - (d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.
 - (e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

- (f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.
- (i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.
- (j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (k) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(2) Suspension, Revocation, or Denial of Qualification

- (a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor’s pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:
 - (i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.
 - (ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
 - (iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
 - (iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.
 - (v) The vendor’s qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

- (vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.
- (vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.
- (viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.
- (ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.
- (x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.
- (xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.
- (xii) The vendor or affiliate(s) has been convicted of a contract crime.
 - 1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.
 - 2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

- (b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.
- (c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.
- (d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.
- (e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

- (i) Impacts on project schedule, cost, or quality of work;
- (ii) Unsafe conditions allowed to exist;
- (iii) Complaints from the public;
- (iv) Delay or interference with the bidding process;
- (v) The potential for repetition;
- (vi) Integrity of the public contracting process;
- (vii) Effect on the health, safety, and welfare of the public.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.0525, 255.20, Fla. Stat.

Rule 3.5 Construction Contracts, Not Design-Build.

- (1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, or to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

- (d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.
- (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;
 - (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and
 - (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or

Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

- (g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.
- (i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.
- (k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board

with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (1) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.
- (6) Exceptions. This Rule is inapplicable when:
 - (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

- (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.6 Construction Contracts, Design-Build.

- (1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:
- (2) Procedure.
 - (a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.
 - (b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.
 - (c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.
 - (i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.
 - (ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation within the county in which the project is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.
2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:
 - a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;
 - b. Hold all required applicable federal licenses in good standing, if any;
 - c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;
 - d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may

be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.
5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.
6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.
7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of

the Board meeting where the proposals were evaluated if so provided for in the Design Criteria Package. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.
9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

- (3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

- (4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.
- (5) Exceptions. This Rule is inapplicable when:
- (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or
 - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.7 Payment and Performance Bonds.

- (1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.
- (2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of \$200,000, the Board shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.
- (3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding \$200,000, the contractor may be exempted from executing a payment and performance bond.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

- (1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of **“goods, supplies, and materials”** do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of

Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.
- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which

may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

- (3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.
- (4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.
- (5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.
- (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 189.053, 190.033, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

- (1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

- (iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and
- (iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be

entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
 - (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
 - (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.
- (3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
 - (4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.
 - (5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
 - (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), 190.033, Fla. Stat.

Law Implemented: §§ 119.0701, 190.033, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

- (1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.
- (2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

Rule 3.11 Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1) Filing.

- (a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
- (b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award or after posting on the District's website if so provided for in the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.
- (c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be

awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

- (d) The District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.
- (3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via e-mail (with a delivery and read receipt), United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.
- (4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:
 - (a) Administer oaths and affirmations;
 - (b) Rule upon offers of proof and receive relevant evidence;
 - (c) Regulate the course of the hearing, including any pre-hearing matters;

(d) Enter orders; and

(e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) days in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

- (5) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.
- (6) Judicial Review. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.
- (7) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (8) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 120.69(2)(a), 190.033, Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective August 5, 2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.

Law Implemented: §§ 190.011(5), 190.011(15), Fla. Stat.

TAB 15



Rizzetta & Company

Southaven Community Development District

www.southavencdd.org

Approved Proposed Budget for Fiscal Year 2026/2027

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Rizzetta & Company

Proposed Budget Southaven Community Development District General Fund Fiscal Year 2026/2027								Comments
Chart of Accounts Classification		Actual YTD through 05/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	
1								
2	ASSESSMENT REVENUES							
3								
4	Special Assessments							
5	Tax Roll	\$ 952,067	\$ 968,613	\$ 968,613	\$ -	\$ 970,613	\$ 2,000	All units on tax roll.
6								
7	Assessment Revenue Subtotal	\$ 952,067	\$ 968,613	\$ 968,613	\$ -	\$ 970,613	\$ 2,000	
8								
9	OTHER REVENUES							
10								
11	Other Miscellaneous Revenues							
12	Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Per YTD Average
13	Rentals, Access/Decals, Events	\$ 7,458	\$ 11,187	\$ 12,000	\$ (813)	\$ 10,000	\$ (2,000)	Per YTD Average
14								
15	Other Revenue Subtotal	\$ 7,458	\$ 11,187	\$ 12,000	\$ (813)	\$ 10,000	\$ (2,000)	
16								
17	TOTAL REVENUES	\$ 959,525	\$ 979,800	\$ 980,613	\$ (813)	\$ 980,613	\$ -	
18								
19	EXPENDITURES - ADMINISTRATIVE							
20								
21	Financial & Administrative							
22	Accounting Services	\$ 11,894	\$ 17,841	\$ 17,841	\$ -	\$ 17,850	\$ 9	
23	Administrative Services	\$ 4,254	\$ 6,381	\$ 6,381	\$ -	\$ 6,400	\$ 19	
24	Arbitrage Rebate Reports	\$ 500	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	Per Current Agreement
25	Assessment Roll Certification	\$ 5,909	\$ 5,909	\$ 5,909	\$ -	\$ 5,900	\$ (9)	
26	Auditing Services	\$ 3,900	\$ 3,900	\$ 3,900	\$ -	\$ 3,200	\$ (700)	Based on Current Engagement & Audit RFP
27	Disclosure Reports	\$ 1,166	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
28	District Engineer	\$ 2,157	\$ 5,286	\$ 7,000	\$ 1,714	\$ 16,650	\$ 9,650	Based on 3 Yr History and To Also Include Stormwater Analysis Report Update in 2027.
29	District Management	\$ 11,818	\$ 17,727	\$ 17,727	\$ -	\$ 17,750	\$ 23	
30	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 200	\$ 25	
31	Financial & Revenue Collections	\$ 2,838	\$ 4,256	\$ 4,256	\$ -	\$ 5,450	\$ 1,194	
32	Legal Advertising	\$ 683	\$ 1,200	\$ 1,500	\$ 300	\$ 1,500	\$ -	
33	Miscellaneous Fees	\$ 696	\$ 1,596	\$ 500	\$ (1,096)	\$ 500	\$ -	Mailed Notice
34	Public Officials Liability Insurance	\$ 3,361	\$ 3,361	\$ 3,500	\$ 139	\$ 3,700	\$ 200	Budget Est.
35	Trustees Fees	\$ 6,330	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -	
36	Website Hosting, Maintenance, Remediation & Backup	\$ 2,280	\$ 3,420	\$ 3,420	\$ -	\$ 3,400	\$ (20)	Based on Current Agreements
37	Legal Counsel							

Proposed Budget Southaven Community Development District General Fund Fiscal Year 2026/2027								Comments
Chart of Accounts Classification		Actual YTD through 05/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	
38	District Counsel	\$ 20,210	\$ 30,315	\$ 15,000	\$ (15,315)	\$ 20,000	\$ 5,000	
39								
40	Administrative Subtotal	\$ 78,171	\$ 111,367	\$ 97,109	\$ (14,258)	\$ 112,500	\$ 15,391	
41								
42	EXPENDITURES - FIELD OPERATIONS							
43								
44	Security Operations							
45	Access Control/Security Camera & Repair	\$ 56,349	\$ 68,251	\$ 50,251	\$ (18,000)	\$ 27,000	\$ (23,251)	FY 26/27 Access Control/Butterfly Contract & Includes Final Envera Payment of \$18,688.18. FY 26/27 Also Includes Monthly Recurring Maintenance / Access Control Maintenance Fees and Annual Subscription with Butterfly.
46	Gate Phone	\$ 1,172	\$ 1,758	\$ 2,000	\$ 242	\$ 2,000	\$ -	
47	Guard & Gate Facility Maintenance & Repair	\$ 16,161	\$ 27,091	\$ 11,000	\$ (16,091)	\$ 11,000	\$ -	Includes Sunbelt PM Service, Funds for Barcode Decals. FY 25/26 Projections Also Include Repairs Completed by Sunbelt.
48	Electric Utility Services							
49	Utility - Amenity, Gatehouse/Entry & Parks	\$ 9,031	\$ 13,547	\$ 15,500	\$ 1,954	\$ 15,500	\$ -	Per YTD Average
50	Utility - Street Lights	\$ 16,740	\$ 25,110	\$ 24,500	\$ (610)	\$ 25,900	\$ 1,400	Per YTD Average
51	Garbage/Solid Waste Control Services							
52	Garbage - Recreation Facility	\$ 2,340	\$ 3,709	\$ 3,500	\$ (209)	\$ 3,800	\$ 300	Occasional Overage Fees
53	Water-Sewer Combination Services							
54	Utility - Reclaimed Irrigation (Parks, Entry & Amenity)	\$ 31,301	\$ 46,952	\$ 46,000	\$ (952)	\$ 48,200	\$ 2,200	Per YTD Average
55	Utility - Water & Sewer (Amenity, Gatehouse & Pool)	\$ 7,890	\$ 11,835	\$ 12,000	\$ 165	\$ 12,550	\$ 550	
56	Stormwater Control							
57	Aquatic Pond Maintenance	\$ 6,680	\$ 10,037	\$ 10,037	\$ -	\$ 10,250	\$ 213	Per Current Agreement
58	Other Physical Environment							
59	Entry & Walls Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Pressure Washing?
60	General Liability & Property Insurance	\$ 37,415	\$ 37,415	\$ 39,000	\$ 1,585	\$ 39,000	\$ -	Budget Estimates
61	Irrigation Repairs	\$ -	\$ 4,486	\$ 10,000	\$ 5,514	\$ 10,000	\$ -	Includes Backflows
62	Landscape & Irrigation Maintenance Contract	\$ 110,800	\$ 166,201	\$ 166,201	\$ -	\$ 135,000	\$ (31,201)	Per Current Agreement less Mulch & Annuals
63	Landscape Replacement & Misc. Services	\$ 7,866	\$ 11,799	\$ 25,000	\$ 13,201	\$ 25,000	\$ -	Includes Exit Side Sreening Replacement and Ornamental Grass Installation in FY 25/26 Projections.
64	Tree Trimming or Removal Services	\$ -	\$ -	\$ -	\$ -	\$ 31,201	\$ 31,201	New Line for Fiscal Year 2026/2027
65	Road & Street Facilities							
66	Maintenance & Repairs (Common Areas)	\$ 72	\$ 108	\$ 1,500	\$ 1,392	\$ 1,500	\$ -	
67	Parking Lot/Roadway Repair & Maintenance	\$ 6,500	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -	Annual Road Patch Work and/or Street Sweeping. Projected FY 25/26 Includes All Pro Repairs Approved Feb 2026.
68	Street Light & Park Decorative Light Maintenance	\$ 4,180	\$ 4,180	\$ 3,500	\$ (680)	\$ 3,500	\$ -	
69	Street Sign Repair & Replacement	\$ 103	\$ 155	\$ 1,000	\$ 846	\$ 1,000	\$ -	
70	Parks & Recreation							
71	Amenity Facility - Maintenance & Repair	\$ 14,476	\$ 21,714	\$ 15,000	\$ (6,714)	\$ 15,000	\$ -	

Proposed Budget Southaven Community Development District General Fund Fiscal Year 2026/2027								Comments
Chart of Accounts Classification		Actual YTD through 05/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	
72	Amenity Facility Janitorial Service, Supplies & Equipment	\$ 9,270	\$ 13,905	\$ 15,000	\$ 1,095	\$ 15,000	\$ -	
73	Amenity and Common Areas Management & Maintenance Contract	\$ 115,812	\$ 173,718	\$ 173,415	\$ (303)	\$ 173,415	\$ -	
74	Common Area Pressure Washing	\$ 5,252	\$ 5,252	\$ 6,000	\$ 748	\$ 6,000	\$ -	
75	Dog Waste Station Supplies & Maintenance	\$ 732	\$ 1,098	\$ 2,000	\$ 902	\$ 2,000	\$ -	
76	Elevator Maintenance & Permit	\$ 375	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	
77	Fitness Equipment Maintenance & Repairs	\$ 1,107	\$ 1,661	\$ 2,500	\$ 840	\$ 2,500	\$ -	
78	Furniture Repair & Replacement	\$ -	\$ 2,500	\$ 4,000	\$ 1,500	\$ 4,000	\$ -	
79	HVAC Maintenance & Repair	\$ 2,500	\$ 6,286	\$ 3,000	\$ (3,286)	\$ 3,000	\$ -	Oversight and Maintenance of CDD Common Grounds and Facilities, Manor House Maintenance, Interface with Residents, Guests and Vendors, Coordination of Lifestyle Activities.
80	Pest & Termite Bond	\$ 1,885	\$ 1,750	\$ 1,750	\$ -	\$ 1,750	\$ -	
81	Pool Permits	\$ 350	\$ 350	\$ 350	\$ -	\$ 350	\$ -	Per Year to Date Average
82	Pool Services - Chemicals	\$ 9,092	\$ 9,092	\$ 9,500	\$ 408	\$ 9,500	\$ -	
83	Security System Monitoring Services & Maintenance	\$ 1,105	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	PM Agreement and Repairs.
84	Telephone, Internet & Cable (Amenity Center)	\$ 5,202	\$ 7,803	\$ 8,000	\$ 197	\$ 8,000	\$ -	
85	Tennis & Basketball Court Maintenance & Supplies	\$ 2,929	\$ 3,028	\$ 500	\$ (2,528)	\$ 500	\$ -	PM Agreement and Repairs. FY 25/26 Projections Include UV Light Replacements and Blower Wheels.
86	<i>Special Events</i>							
87	Holiday Lights	\$ 4,887	\$ 4,887	\$ 5,000	\$ 113	\$ 5,000	\$ -	Poolsure
88	Special Events	\$ 2,077	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
89	<i>Contingency</i>							Windscreens, Post Covers, Playground Mulch FY 25/26
90	Capital Improvements	\$ 468	\$ 41,123	\$ 25,000	\$ (16,123)	\$ 153,197	\$ 128,197	
91	Misc. Contingency	\$ -	\$ -	\$ 165,000	\$ 165,000	\$ 40,000	\$ (125,000)	Projected FY 2025/26 Reflects Palm and Paver Projects Anticipated to be Completed. FY 2026/27 is Proposed to Include Pool Remarcite Project
92								
93	Field Operations Subtotal	\$ 492,119	\$ 748,299	\$ 883,504	\$ 135,205	\$ 868,113	\$ (15,391)	
94								
95	TOTAL EXPENDITURES	\$ 570,290	\$ 859,666	\$ 980,613	\$ 120,947	\$ 980,613	\$ -	
96								
97	EXCESS OF REVENUES OVER EXPENDITURES	\$ 389,235	\$ 120,134	\$ -	\$ 120,134	\$ -	\$ -	
98								

Proposed Budget Southaven Community Development District Reserve Fund Fiscal Year 2026/2027								Comments
Chart of Accounts Classification		Actual YTD through 05/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	
1								
2	ASSESSMENT REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
6								
7	Assessment Revenue Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
8								
9	OTHER REVENUES							
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12								
13	Other Revenue Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
14								
15	TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
16								
17	EXPENDITURES							
18								
19	Contingency							
20	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
21	Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	First Year Reserve
22								
23	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	
24								
25	EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26								

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT			
Debt Service			
Fiscal Year 2026/2027			
Chart of Accounts Classification	Series 2026-1	Series 2026-2	Budget for 2026/2027
REVENUES			
Special Assessments			
Net Special Assessments ⁽¹⁾	\$176,335.42	\$236,132.34	\$412,467.76
TOTAL REVENUES	\$176,335.42	\$236,132.34	\$412,467.76
EXPENDITURES			
Administrative			
Debt Service Obligation	\$176,335.42	\$236,132.34	\$412,467.76
Administrative Subtotal	\$176,335.42	\$236,132.34	\$412,467.76
TOTAL EXPENDITURES	\$176,335.42	\$236,132.34	\$412,467.76
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00

St Johns County Collection Costs (2%) and Early Payment Discounts (4%):

6.0%

GROSS ASSESSMENTS	\$438,795.49
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Notes:

Tax Roll Collection Costs for St. Johns County are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less any Prepaid Assessments Received

SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT									
FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE									
2026/2027 O&M Budget:		\$1,070,613.00		2025/2026 O&M Budget:		\$968,613.00			
St. John's County Collection Costs:		2%		\$22,779.00		2026/2027 O&M Budget:		\$1,070,613.00	
Early Payment Discounts:		4%		\$45,558.00					
2026/2027 Total:				\$1,138,950.00		Total Difference:		\$102,000.00	
Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease					
		2025/2026	2026/2027	\$	%				
Single Family 58' (Phase 1)	Series 2026-1 Debt Service Operations/Maintenance	\$1,800.00	\$1,450.57	-\$349.43	-19.41%				
		\$2,821.82	\$3,142.59	\$320.77	11.37%				
	Total	\$4,621.82	\$4,593.16	-\$28.66	-0.62%				
Single Family 73' (Phase 1)	Series 2026-1 Debt Service Operations/Maintenance	\$1,800.00	\$1,450.57	-\$349.43	-19.41%				
		\$2,891.02	\$3,198.86	\$307.84	10.65%				
	Total	\$4,691.02	\$4,649.43	-\$41.59	-0.89%				
Single Family 73' Partial (Phase 1)	Series 2026-1 Debt Service Operations/Maintenance	\$1,080.00	\$870.34	-\$209.66	-19.41%				
		\$2,891.02	\$3,198.86	\$307.84	10.65%				
	Total	\$3,971.02	\$4,069.20	\$98.18	2.47%				
Single Family 93' (Phase 1)	Series 2026-1 Debt Service Operations/Maintenance	\$2,100.00	\$1,692.33	-\$407.67	-19.41%				
		\$2,981.52	\$3,272.44	\$290.92	9.76%				
	Total	\$5,081.52	\$4,964.77	-\$116.75	-2.30%				
Single Family 93' Partial (Phase 1)	Series 2026-1 Debt Service Operations/Maintenance	\$1,400.00	\$1,128.22	-\$271.78	-19.41%				
		\$2,981.52	\$3,272.44	\$290.92	9.76%				
	Total	\$4,381.52	\$4,400.66	\$19.14	0.44%				
Single Family 63' (Phase 2)	Series 2026-2 Debt Service Operations/Maintenance	\$1,800.00	\$1,395.58	-\$404.42	-22.47%				
		\$2,845.77	\$3,162.07	\$316.30	11.11%				
	Total	\$4,645.77	\$4,557.65	-\$88.12	-1.90%				
Single Family 73' (Phase 2)	Series 2026-2 Debt Service Operations/Maintenance	\$1,800.00	\$1,395.58	-\$404.42	-22.47%				
		\$2,891.02	\$3,198.86	\$307.84	10.65%				
	Total	\$4,691.02	\$4,594.44	-\$96.58	-2.06%				
Single Family 83' (Phase 2)	Series 2026-2 Debt Service Operations/Maintenance	\$2,100.00	\$1,628.18	-\$471.82	-22.47%				
		\$2,936.27	\$3,235.65	\$299.38	10.20%				
	Total	\$5,036.27	\$4,863.83	-\$172.44	-3.42%				
Single Family 93' (Phase 2)	Series 2026-2 Debt Service Operations/Maintenance	\$2,100.00	\$1,628.18	-\$471.82	-22.47%				
		\$2,981.52	\$3,272.44	\$290.92	9.76%				
	Total	\$5,081.52	\$4,900.62	-\$180.90	-3.56%				

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second way is by Off Roll collection.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to day operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and/or annual disclosure reports, as required in the District's Continuing Disclosure Agreement(s), with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial Consulting & Revenue Collections: Services include investment administration of the District's bank and trust accounts, if applicable, ongoing banking analyses, and related consulting services to support prudent cash management in compliance with applicable statutory requirements. However, the firm does not serve as a Municipal Advisor and does not provide investment advice. The firm also provides comprehensive billing, collection, and reporting of District assessments to fund debt service and operations, including direct billings, funding requests and owner inquiries. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for any bond-related collection needs. These funds are collected as prescribed in the Trust Indentures. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous fees throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second way is by Off Roll collection.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

RESOLUTION 2026-12
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE SOUTHAVEN 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 Southaven 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*; 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 SOUTHAVEN 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 Southaven 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 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 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 3. 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 Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. APPROVAL OF PRIOR ACTIONS. The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Adopted Budget, including preparing the Proposed Budget and setting, noticing, and all other actions required for the public hearing on the Proposed Budget, are hereby ratified, approved, and confirmed in all respects.

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

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 5TH DAY OF AUGUST, 2026.

ATTEST:

**SOUTHAVEN COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

Exhibit A

Adopted Fiscal Year 2026-2027 will be attached

Tab 16

RESOLUTION 2026-13
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 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 Southaven 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 St. Johns 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, 2026, and ending September 30, 2027 ("**FY 2027**"), 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 SOUTHAVEN 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.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2027 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. **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. **APPROVAL OF PRIOR ACTIONS.** The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Assessments and Assessment Roll as provided herein are hereby ratified, approved, and confirmed in all respects.
7. **SEVERABILITY; EFFECTIVE DATE.** 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. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 5th day of August, 2026.

ATTEST:

**SOUTHAVEN COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

Exhibit A

Adopted Fiscal Year 2026-2027 will be attached

Exhibit B

Assessment Roll

The Assessment Roll is maintained in the District's official records and is available upon request. Certain Exempt information may be redacted prior to release in compliance with Chapter 119, FL Statutes.

Tab 17

RESOLUTION 2026-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, FOR FISCAL YEAR 2026/2027, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Southaven Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the St Johns County, Florida; and

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority or authorities a schedule of its regular meetings; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District's meetings.

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

1. The Fiscal Year 2026/2027 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with Section 189.015(1), Florida Statutes.

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 5th DAY OF AUGUST, 2026

**SOUTHAVEN COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRMAN / VICE CHAIRMAN

ATTEST:

SECRETARY / ASST. SECRETARY

EXHIBIT "A"

**BOARD OF SUPERVISORS MEETING DATES
SOUTHAVEN COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027**

October 7, 2026

December 2, 2026

February 3, 2027

May 5, 2027

August 4, 2027

All meetings will convene at 10:00 a.m.
and will be held at the Markland Amenity Center,
61 Clarissa Lane, St. Augustine Florida 32095.