

St. Augustine Lakes
Community Development District

AUGUST 24, 2026

AGENDA

St. Augustine Lakes
Community Development District
475 West Town Place
Suite 114
St. Augustine, Florida 32092
Call in Number: 1-877-304-9269, Code 7067214

August 17, 2026

Board of Supervisors
St. Augustine Lakes Community Development District

Dear Board Members:

The Meeting of the St. Augustine Lakes Community Development District will be held **Monday, August 24, 2026 at 11:00 a.m.** at the **Holiday Inn Express, 2300 FL-16, St. Augustine, Florida 32084.**

- I. Roll Call
- II. Audience Comments *(regarding agenda items listed below)*
- III. Consideration of Minutes of the July 27, 2026 Meeting
- IV. Acceptance of Fiscal Year 2025 Audit Report
- V. Ratification of Proposed Pool Shading from the HOA
- VI. Public Hearing Adopting the Budget for Fiscal Year 2027
 - A. Consideration of Resolution 2026-05, Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2027
 - B. Consideration of Resolution 2026-06, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2027
- VII. Public Hearing for the Purpose of Adopting Amended and Restated Rules of Procedure; Consideration of Resolution 2026-07
- VIII. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager – Discussion of Fiscal Year 2027 Goals and Objectives
 - D. Operations
- IX. Supervisors Requests
- X. Audience Comments

- XI. Financial Statements as of July 31, 2026
- XII. Check Register
- XIII. Next Scheduled Meeting – September 28, 2026 at 11:00 a.m. at Holiday Inn Express, 2300 FL-16, St. Augustine, 32084
- XIV. Adjournment

THIRD ORDER OF BUSINESS

MINUTES OF MEETING
ST. AUGUSTINE LAKES
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the St. Augustine Lakes Community Development District was held on Monday, July 27, 2026, at 11:00 a.m. at the Holiday Inn Express, 2300 FL-16, St. Augustine, Florida.

Present and constituting a quorum were:

Michael Della Penta
Chris Mayo
Danielle Mayoros

Vice Chairman
Supervisor
Supervisor

Also, present were:

Jim Oliver
Wes Haber *by phone*
Bill Schaefer
Maria Czmyr
Sarah Sweeting

District Manager
District Counsel
District Engineer
Vesta
GMS

The following is a summary of the actions taken at the July 27, 2026, St. Augustine Lakes Community Development District's Regular Board of Supervisors' Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 11:00 a.m. Three Supervisors were present in person constituting a quorum.

SECOND ORDER OF BUSINESS

Audience Comments *(regarding agenda items listed below)*

Mr. Oliver opened the first audience comment period for agenda items and reminded everyone that comments were for the Board's consideration. He explained that responses might come later in the meeting rather than immediately. No one came forward to speak, so the audience comment period was closed.

THIRD ORDER OF BUSINESS

Consideration of Minutes of the June 22, 2026 Meeting

Mr. Oliver presented the minutes from the June 22, 2026 meeting and asked for any comments, questions, or changes. The Board had no changes.

On MOTION by Ms. Mayoros, seconded by Mr. Della Penta, with all in favor, the Minutes of the June 22, 2026 Meeting, were approved.

FOURTH ORDER OF BUSINESS

Review of Pond Bank Inspection Report by Dominion Engineering

Mr. Schaefer stated that the ponds were generally in very good shape and well maintained. He explained that the team inspected about 19 or 20 ponds, with the banks mostly in good condition, though a few small areas may need future maintenance or restoration.

He noted one specific issue: an outfall weir was shown on the as-built plans as 5 feet wide but measured 4 feet wide in the field. He stated this could cause the pond to fill slightly higher during a major storm event and recommended cutting or chipping it out to the proper width.

Mr. Schaefer noted the next step, if the Board wanted, would be to rank the identified maintenance items from most to least important and provide rough budget numbers so the Board could decide what to address this fiscal year and what to budget for next year.

On MOTION by Ms. Mayoros, seconded by Mr. Della Penta, with all in favor, the Pond Bank Inspection Report by Dominion Engineering, was approved.

FIFTH ORDER OF BUSINESS

Consideration of:

A. Consideration of Proposal for Holiday Lights

Mr. Oliver introduced the first proposal for holiday lights, using the same company that provided the lights the previous year. He stated that the proposal cost was just under \$3,000, while the district had budgeted \$15,000 for holiday decorations.

On MOTION by Ms. Mayoros, seconded by Mr. Della Penta, with all in favor, the Proposal for Holiday Lights, was approved.

B. Consideration of Proposal for Solar Lights at Mail Kiosks

Mr. Oliver reviewed a proposal from Exterior Designs in North Florida for solar lighting at the mail kiosk based on resident requests. The proposal included options for one, two, or three lamp posts. The one-piece lamp post options ranged in cost from \$2,800 to \$5,500, while the two-piece pole option was \$2,500 for one lamp post and just under \$5,200 for three lamp posts.

Ms. Czmyr stated that, due to the curve of the mail kiosk area, the vendor recommended installing two lights, with one on each side of the curve, to provide adequate coverage. She noted that one light likely would not be sufficient and that three lights did not appear necessary.

She stated that the only nearby home was across the street and confirmed the proposed lights were solar powered.

The Board discussed the differences between one-piece and two-piece poles. Ms. Czmyr stated that the one-piece poles appeared nicer, while the two-piece poles were more economical. It was also noted that the two-piece poles may be easier to ship, but both options would be the same height and have the same top piece. Mr. Schaefer confirmed that the proposed placement in the grass semicircle area was acceptable and stated that one-piece poles are generally preferred.

On MOTION by Ms. Mayoros, seconded by Mr. Della Penta, with all in favor, the Proposal for Solar Lights at Mail Kiosks totaling \$4,222, was approved.

SIXTH ORDER OF BUSINESS**Discussion of Fiscal Year 2027 Budget**

Mr. Oliver provided an update on the FY 2027 budget process, noting that the Board had approved a budget at the May meeting and reviewed it again in June. The Board determined there would be no increase in assessments, keeping assessments flat for FY 2027. He stated that the District expected an approximately \$45,000 surplus, which would carry over and help support keeping assessments flat. The budget hearing was scheduled for August 24, 2026 at 11:00 a.m.

SEVENTH ORDER OF BUSINESS**Consideration of Resolution 2026-04, Setting a Public Hearing Date to Adopt Revised Parking & Towing Policies**

Mr. Oliver reviewed Resolution 2026-04, setting a public hearing for revised parking and towing policies on September 28, 2026 at 11:00 a.m. at the Holiday Inn Express on State Road 16. The revised policy would add certain areas as clearly marked no-parking zones where vehicles may be towed.

Ms. Czmyr explained that the areas being added were grassy areas along Lake Sinclair, including the two corners where Beauclair meets Lake Sinclair and a large grassy area at the curve of Lake Sinclair, where people tend to park boats on weekends. She stated that these areas would be added to the map and resolution.

On MOTION by Ms. Mayoros, seconded by Mr. Della Penta, with all in favor, Resolution 2026-04 Setting a Public Hearing Date to Adopt Revised Parking & Towing Policies on September 28, 2026 at 11:00 a.m., was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Haber had nothing to report but offered to answer any questions.

B. Engineer

There being no comments, the next item followed.

C. Manager – Discussion of Fiscal Year 2027 Meeting Schedule

Mr. Oliver stated that it was time to approve the Fiscal Year 2027 meeting schedule. He noted that the current Board, as well as future Boards, may revise the schedule at any time during the fiscal year. The proposed Fiscal Year 2027 schedule follows the current meeting schedule, with meetings held monthly at the same location on the fourth Monday of each month at 11:00 a.m.

On MOTION by Ms. Mayoros, seconded by Mr. Della Penta, with all in favor, the Fiscal Year 2027 Meeting Schedule, was approved.

D. Operations

Ms. Czmyr provided the Operations Report and stated that the Board had already approved the solar lights and holiday lights. She reported that the mailbox kiosk area had been regraded by

Yellowstone Landscaping to address water pooling around the kiosks. She stated that she met with Elite Amenities, the pool monitors, to confirm that residents are only to be admitted with a key fob and that resident lists are no longer being used. Individuals without a key fob will be referred to Vesta. Maria also requested weekly logs from Elite Amenities and noted that she had not yet received one.

NINTH ORDER OF BUSINESS**Supervisors Requests**

There were no Supervisor Requests.

TENTH ORDER OF BUSINESS**Audience Comments**

Mr. Davies discussed several HOA-related items. He stated that the HOA was interested in purchasing and donating commercial-grade pool umbrellas with 150-pound bases to the CDD. The Board did not take immediate action and indicated it would confer with the Chair and follow up before the next meeting.

He also discussed possible road striping between Deer Run Road area, noting that the HOA had budgeted funds for the work. Mr. Oliver stated that the district first wanted to ensure all developer road obligations were completed and signed off before developing a striping plan, and that the District Engineer may need to advise whether approval from St. Johns County would be required.

Mr. Davies raised the possibility of installing a Little Free Library. Ms. Czmyr noted that a homeowner's proposed location involved a utility easement, which was not appropriate. Mr. Schaefer stated that the library could be installed in a common area outside of easements, subject to Board direction, and suggested that accessibility and location be reviewed before installation. Mr. Davies was asked to submit a map with proposed locations through management for future consideration.

Mr. Davies asked whether parking enforcement software, referred to as "Parking Boss," had been included in the FY 2027 budget. Mr. Oliver stated he did not have an answer at that time and suggested it could be discussed along with the parking and towing public hearing scheduled for September 28. Pricing information had previously been shared with the Chair and Vice Chair.

Mr. Davies noted that several PVC pipes were sticking out of the ground along Arcadian and Miramar and said he would provide a map for review at the next meeting.

He reported resident concerns about behavior at the pool, including children not following pool monitor instructions and parents not responding to staff. Mr. Oliver stated that management would need to work with Elite Amenities to ensure incidents are documented so the Board could consider resident suspensions if appropriate. Ms. Czmyr noted that some pool attendants may not be taken seriously due to their age and size, and Mr. Oliver stated that Elite Amenities would need to determine how to handle those situations.

ELEVENTH ORDER OF BUSINESS Financial Statements as of June 30, 2026

Mr. Oliver presented the unaudited financial statements as of June 30, 2026, noting that the financials would be audited at the end of the fiscal year. He stated that the District's financial position looked strong, with approximately \$60,000 in the capital reserve fund and \$35,000 in the construction fund, which is used by the developer for required improvements. He also stated that the District was expected to end the year with a positive variance of approximately \$45,000.

TWELFTH ORDER OF BUSINESS Check Register

Mr. Oliver stated that the Board had reviewed the general fund check register that was included in the agenda packet and approved it without discussion. The motion passed unanimously.

On MOTION by Ms. Mayoros, seconded by Mr. Della Penta, with all in favor, the Check Register was approved.

**THIRTEENTH ORDER OF BUSINESS Next Scheduled Meeting – August 24, 2026, at
11:00 a.m. at Holiday Inn Express, 2300 FL
16, St. Augustine, Florida**

Mr. Oliver stated that the next meeting scheduled is August 24, 2026, at 11:00 a.m.

FOURTEENTH ORDER OF BUSINESS Adjournment

Mr. Oliver asked for a motion to adjourn the meeting.

On MOTION by Ms. Mayoros, seconded by Mr. Della Penta, with all in favor, the meeting was adjourned.

July 27, 2026

St. Augustine Lakes CDD

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

**St. Augustine Lakes
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2025

St. Augustine Lakes Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2025

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
St. Augustine Lakes Community Development District
St. Johns County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of St. Augustine Lakes Community Development District (the "District"), as of and for the year ended September 30, 2025, and the related notes to 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 referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position and the 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 Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 opinion.

Responsibilities of Management for the Financial Statements

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.



To the Board of Supervisors
St. Augustine Lakes Community Development District

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 one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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 be presented to supplement the basic financial statements.



To the Board of Supervisors
St. Augustine Lakes Community Development District

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 GAAS, 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 obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated July 30, 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 and contracts and grant agreements and other matters.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

July 30, 2026

St. Augustine Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025

Management's discussion and analysis of St. Augustine Lakes Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Assets, liabilities, and net position are reported for all governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, culture/recreation, and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

St. Augustine Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds, are included. In the **statement of activities**, transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as special assessment bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2025.

- ◆ The District's total assets exceeded total liabilities by \$1,176,208 (net position). Restricted net position was \$182,323, net investment in capital assets was \$769,029, and unrestricted net position was \$224,856.
- ◆ Governmental activities revenues totaled \$1,042,707 while governmental activities expenses totaled \$1,142,505.

**St. Augustine Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2025	2024
Current assets	\$ 253,221	\$ 265,598
Restricted assets	497,407	485,235
Capital assets	7,276,244	7,541,591
Total Assets	<u>8,026,872</u>	<u>8,292,424</u>
Current liabilities	187,937	205,577
Non-current liabilities	6,662,727	6,810,841
Total Liabilities	<u>6,850,664</u>	<u>7,016,418</u>
Net position - net investment in capital assets	\$ 769,029	887,589
Net position - restricted	182,323	170,668
Net position - unrestricted	224,856	217,749
Total Net Position	<u>\$ 1,176,208</u>	<u>\$ 1,276,006</u>

The decrease in capital assets is primarily the result of current year depreciation.

The decrease in total liabilities is primarily related to principal payments made on long-term debt in the current year.

**St. Augustine Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change in Net Position

	Governmental Activities	
	2025	2024
Program Revenues		
Charges for services	\$ 1,009,997	\$ 820,356
Capital contributions	-	7,623,846
General Revenues		
Investment income	32,710	147,115
Total Revenues	<u>1,042,707</u>	<u>8,591,317</u>
Expenses		
General government	105,899	92,179
Physical environment	553,897	463,313
Culture/recreation	106,718	37,195
Interest and other charges	375,991	381,595
Total Expenses	<u>1,142,505</u>	<u>974,282</u>
Conveyance of assets to others	-	(6,345,931)
Change in Net Position	(99,798)	1,271,104
Net Position - Beginning of Year	<u>1,276,006</u>	<u>4,902</u>
Net Position - End of Year	<u>\$ 1,176,208</u>	<u>\$ 1,276,006</u>

The increase in charges for services is related to the increase in special assessments in the current year.

The decrease in capital contributions and conveyance of assets to others is related to the completed capital project in the prior year.

The increase in physical environment is primarily related to the increase in landscape maintenance in the current year.

The increase in culture/recreation is primarily related to the increase in security patrolling and pool maintenance and monitoring in the current year.

**St. Augustine Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2025 and 2024.

Description	Governmental Activities	
	2025	2024
Infrastructure	\$ 7,723,084	\$ 7,723,084
Improvements other than building	93,646	88,600
Accumulated Depreciation	(540,486)	(270,093)
Total Capital Assets, Net	<u>\$ 7,276,244</u>	<u>\$ 7,541,591</u>

During the year, capital asset activity consisted of additions to improvements other than building, \$5,046, and depreciation, \$270,393.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less wetland mitigation and amenity security expenditures than were anticipated.

The September 30, 2025 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- In December 2022, the District issued \$7,070,000 Series 2022 Special Assessment Bonds. These bonds were issued to finance a portion or all of the costs of the planning, financing, acquisition, construction, equipping and installation of the Series 2022 Project. As of September 30, 2025, the balance outstanding was \$6,825,000.

Economic Factors and Next Year's Budget

St. Augustine Lakes Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2026.

**St. Augustine Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2025**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Request for Information

The financial report is designed to provide a general overview of St. Augustine Lakes Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the St. Augustine Lakes Community Development District, Governmental Management Services, 475 West Town Place, Suite 114, St. Augustine, Florida 32092.

St. Augustine Lakes Community Development District
STATEMENT OF NET POSITION
September 30, 2025

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 61,157
Investments	134,147
Due from other governments	8,429
Due from developer	29,773
Prepaid expenses	17,920
Deposits	1,795
Total Current Assets	<u>253,221</u>
Non-current Assets	
Restricted	
Investments	497,407
Capital assets, being depreciated	
Infrastructure	7,723,084
Improvements other than building	93,646
Accumulated depreciation	(540,486)
Total Non-current Assets	<u>7,773,651</u>
Total Assets	<u>8,026,872</u>
LIABILITIES	
Current Liabilities	
Accounts payable	24,187
Accrued interest payable	53,750
Bonds payable	110,000
Total Current Liabilities	<u>187,937</u>
Non-current Liabilities	
Bonds payable, net	<u>6,662,727</u>
Total Liabilities	<u>6,850,664</u>
NET POSITION	
Net investment in capital assets	769,029
Restricted for debt service	182,323
Unrestricted	224,856
Total Net Position	<u><u>\$ 1,176,208</u></u>

See accompanying notes to financial statements.

St. Augustine Lakes Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (105,899)	\$ 105,401	\$ (498)
Physical environment	(553,897)	282,171	(271,726)
Culture/recreation	(106,718)	106,216	(502)
Interest and other charges	(375,991)	516,209	140,218
Total Governmental Activities	<u>\$ (1,142,505)</u>	<u>\$ 1,009,997</u>	<u>(132,508)</u>
General Revenues			
Investment income			<u>32,710</u>
Change in Net Position			(99,798)
Net Position - October 1, 2024			<u>1,276,006</u>
Net Position - September 30, 2025			<u><u>\$ 1,176,208</u></u>

See accompanying notes to financial statements.

St. Augustine Lakes Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2025

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash	\$ 61,157	\$ -	\$ -	\$ 61,157
Investments	134,147	-	-	134,147
Due from other governments	4,251	4,178	-	8,429
Due from developer	29,773	-	-	29,773
Prepaid expenses	17,920	-	-	17,920
Deposits	1,795	-	-	1,795
Restricted assets				
Investments	-	471,915	25,492	497,407
Total Assets	<u>\$ 249,043</u>	<u>\$ 476,093</u>	<u>\$ 25,492</u>	<u>\$ 750,628</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	<u>\$ 24,187</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,187</u>
FUND BALANCES				
Nonspendable - prepaid expenses	17,920	-	-	17,920
Nonspendable - deposits	1,795	-	-	1,795
Restricted for debt service	-	476,093	-	476,093
Restricted for capital projects	-	-	25,492	25,492
Assigned for capital reserve	22,750	-	-	22,750
Unassigned	182,391	-	-	182,391
Total Fund Balance	<u>224,856</u>	<u>476,093</u>	<u>25,492</u>	<u>726,441</u>
Total Liabilities and Fund Balances	<u>\$ 249,043</u>	<u>\$ 476,093</u>	<u>\$ 25,492</u>	<u>\$ 750,628</u>

See accompanying notes to financial statements.

St. Augustine Lakes Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances	\$ 726,441
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, infrastructure, \$7,723,084, and improvements other than building, \$93,646, net of accumulated depreciation, \$(540,486), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	7,276,244
Long-term liabilities, including bonds payable, \$(6,825,000), net of bond discount, net, \$52,273, are not due and payable in the current period and therefore, are not reported at the fund level.	(6,772,727)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	<u>(53,750)</u>
Net Position of Governmental Activities	<u><u>\$ 1,176,208</u></u>

See accompanying notes to financial statements.

St. Augustine Lakes Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 493,788	\$ 516,209	\$ -	\$ 1,009,997
Investment income	9,440	22,318	952	32,710
Total Revenues	<u>503,228</u>	<u>538,527</u>	<u>952</u>	<u>1,042,707</u>
Expenditures				
Current				
General government	105,899	-	-	105,899
Physical environment	283,504	-	-	283,504
Culture and recreation	106,718	-	-	106,718
Capital outlay	-	-	5,046	5,046
Debt service				
Principal	-	145,000	-	145,000
Interest	-	375,144	-	375,144
Total Expenditures	<u>496,121</u>	<u>520,144</u>	<u>5,046</u>	<u>1,021,311</u>
Excess of revenues over/(under) expenditures	<u>7,107</u>	<u>18,383</u>	<u>(4,094)</u>	<u>21,396</u>
Other Financing Sources/(Uses)				
Transfers in	-	-	7,767	7,767
Transfers out	-	(7,767)	-	(7,767)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>(7,767)</u>	<u>7,767</u>	<u>-</u>
Net Change in Fund Balances	7,107	10,616	3,673	21,396
Fund Balances - October 1, 2024	<u>217,749</u>	<u>465,477</u>	<u>21,819</u>	<u>705,045</u>
Fund Balances - September 30, 2025	<u>\$ 224,856</u>	<u>\$ 476,093</u>	<u>\$ 25,492</u>	<u>\$ 726,441</u>

See accompanying notes to financial statements.

St. Augustine Lakes Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 21,396
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$5,046, was exceeded by depreciation, \$(270,393), in the current period.	(265,347)
Principal payments are reported as expenditures at the fund level, but are reported as reductions of liabilities in the Statement of Net Position.	145,000
Bond discount is amortized over the life of the bonds, at the government-wide level. This is the amount of amortization in the current year.	(1,886)
At the fund level interest is recognized when due. At the government-wide level interest is accrued on outstanding debt. This is the current year change.	<u>1,039</u>
Change in Net Position of Governmental Activities	<u><u>\$ (99,798)</u></u>

See accompanying notes to financial statements.

St. Augustine Lakes Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 487,454	\$ 487,454	\$ 493,788	\$ 6,334
Investment income	3,000	3,000	9,440	6,440
Total Revenues	<u>490,454</u>	<u>490,454</u>	<u>503,228</u>	<u>12,774</u>
Expenditures				
Current				
General government	120,799	120,799	105,899	14,900
Physical environment	267,490	267,490	283,504	(16,014)
Culture/recreation	136,415	136,415	106,718	29,697
Total Expenditures	<u>524,704</u>	<u>524,704</u>	<u>496,121</u>	<u>28,583</u>
Net Change in Fund Balances	(34,250)	(34,250)	7,107	41,357
Fund Balances - October 1, 2024	<u>79,750</u>	<u>79,750</u>	<u>217,749</u>	<u>137,999</u>
Fund Balances - September 30, 2025	<u>\$ 45,500</u>	<u>\$ 45,500</u>	<u>\$ 224,856</u>	<u>\$ 179,356</u>

See accompanying notes to financial statements.

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on November 4, 2021, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and Ordinance 2021-81 of the St. Johns County, Florida Board of County Commissioners. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the St. Augustine Lakes Community Development District. The District is governed by a five-member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the St. Augustine Lakes Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are primarily supported by special assessments. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District reports fund balance in accordance with Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period, or soon 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.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire the special assessment bonds which were used to finance the construction of District infrastructure improvements.

Capital Projects Fund – The Capital Projects Fund accounts for the activity associated with the capital projects of the District.

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as capital assets, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash and investments include time deposits, certificates of deposit, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

b. Capital Assets

Capital assets, which include infrastructure and improvements other than building, are reported in the applicable governmental activities column.

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

b. Capital Assets (Continued)

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure	30 years
Improvements other than building	7 years

c. Budgets

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

d. Unamortized Bond Discounts

Bond discounts are presented on the government-wide financial statements and are amortized over the life of the bonds using the straight-line method. For financial reporting, the unamortized bond discount is netted with the applicable long-term debt.

e. Use of Estimates

The preparation of the 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 financial statement date and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2025, the District's bank balance was \$62,650 and the carrying value was \$61,157. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by the Federal Deposit Insurance Corporation or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2025, the District had the following investments and maturities:

Investments	Maturities	Fair Value
Florida PRIME	47 days*	\$ 134,147
Dreyfus Treasury Securities Cash Management	47 days*	497,407
Total Investments		<u>\$ 631,554</u>

* Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently 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.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price 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.

Based on the criteria in the preceding paragraph, the investments listed in Dreyfus Treasury Securities Cash Management are Level 1 assets.

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2025, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100% of the account value.

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2025, the District's investments in Florida PRIME and Dreyfus Treasury Securities Cash Management were rated AAAm by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in Florida PRIME are 21% of the District's total investments and the District's investments in Dreyfus Treasury Securities Cash Management represent 79% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2025 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE C – INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2025, consisted of the following:

<u>Transfer In</u>	<u>Transfer Out</u>
	<u>Debt Service Fund</u>
Capital Projects Fund	\$ 7,767

Transfers were made in accordance with the Trust Indenture.

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE D – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefited property within the District. Operating and Maintenance Assessments are based upon the adopted budget and levied annually at a public hearing by the District. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Assessments paid in March are without discount.

All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments are collected via the sale of tax certificates on, or prior to, June 1; therefore, there were no material amounts receivable at fiscal year-end. Assessments levied for the 2024-2025 fiscal year were levied in August 2024.

NOTE E – CAPITAL ASSETS

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

	Balance October 1, 2024	Additions	Deletions	Balance September 30, 2025
<u>Governmental Activities:</u>				
Capital assets, being depreciated				
Infrastructure	7,723,084	-	-	7,723,084
Improvements other than building	88,600	5,046	-	93,646
Total Capital Assets, Being Depreciated	<u>7,811,684</u>	<u>5,046</u>	<u>-</u>	<u>7,816,730</u>
Less accumulated depreciation for:				
Infrastructure	(257,436)	(257,436)	-	(514,872)
Improvements other than building	(12,657)	(12,957)	-	(25,614)
Total Accumulated Depreciation	<u>(270,093)</u>	<u>(270,393)</u>	<u>-</u>	<u>(540,486)</u>
Total Capital Assets, Being Depreciated, Net	<u>7,541,591</u>	<u>(265,347)</u>	<u>-</u>	<u>7,276,244</u>

Depreciation of \$270,393 was charged to physical environment.

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE F – LONG-TERM DEBT

The following is a summary of activity for long-term debt for the year ended September 30, 2025:

Long-term debt at October 1, 2024	\$ 6,970,000
Principal payments	<u>(145,000)</u>
Long-term debt at September 30, 2025	6,825,000
Bond discount, net	<u>(52,273)</u>
Long-term Debt, Net at September 30, 2025	<u><u>\$ 6,772,727</u></u>

District debt is comprised of the following at September 30, 2025:

Special Assessment Bonds

\$7,070,000 Series 2022 Special Assessment Bonds due in annual principal installments beginning June 2024, maturing June 2053, at various interest rates between 4.70% and 5.50%, payable June 15 and December 15. Current portion is \$110,000.

\$ 6,825,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

Year Ending September 30,	Principal	Interest	Total
2026	\$ 110,000	\$ 368,571	\$ 478,571
2027	115,000	363,401	478,401
2028	120,000	357,996	477,996
2029	125,000	352,356	477,356
2030	135,000	346,481	481,481
2031-2035	780,000	1,617,113	2,397,113
2036-2040	1,025,000	1,381,688	2,406,688
2041-2045	1,340,000	1,073,763	2,413,763
2046-2050	1,760,000	662,200	2,422,200
2051-2053	1,315,000	147,125	1,462,125
Totals	<u><u>\$ 6,825,000</u></u>	<u><u>\$ 6,670,694</u></u>	<u><u>\$ 13,495,694</u></u>

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE F – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bonds Resolution Terms and Covenants

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time on or after June 15, 2033, at a price equal to the par amount of the respective Bonds thereof, together with accrued interest to the date of redemption. The Series 2022 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture requires certain amounts be maintained in a reserve account. In addition, the Trust 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 agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Funds - The Series 2022 Reserve Accounts were funded from the proceeds of the Series 2022 Bonds in an amount equal to 50% of the maximum annual debt service required for the Series 2022 Bonds at the date of issue until the Reserve Account Release Conditions have been satisfied as established in the Trust Indenture. Once the Release Conditions have been satisfied as established in the Trust Indenture the Reserve Account shall be reduced to an amount equal to 10% of the maximum annual debt service with respect to the then outstanding principal amount. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2025:

	Reserve Balance	Reserve Requirement
Series 2022 Special Assessment Bonds	\$ 242,050	\$ 240,020

NOTE G – ECONOMIC DEPENDENCY

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

St. Augustine Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE H – RELATED PARTY TRANSACTIONS

All voting members of the Board of Supervisors are employed by the Developer. The District recognized \$483,890 in special assessments from the Developer for the year ended September 30, 2025. Additionally, the District had a balance due from developer of \$29,773 as of September 30, 2025.

NOTE I – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks since inception.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

INDEPENDENT AUDITORS' 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
St. Augustine Lakes Community Development District
St. Johns County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements, as listed in the table of contents, of St. Augustine Lakes Community Development District, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated July 30, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Augustine Lakes Community Development 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 St. Augustine Lakes Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of St. Augustine Lakes Community Development 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 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.



To the Board of Supervisors
St. Augustine Lakes Community Development District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Augustine Lakes Community Development District's financial statements are free of 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

July 30, 2026



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

MANAGEMENT LETTER

To the Board of Supervisors
St. Augustine Lakes Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the financial statements of St. Augustine Lakes Community Development District as of and for the year ended September 30, 2025, and have issued our report thereon dated July 30, 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 Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated July 30, 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 made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.



To the Board of Supervisors
St. Augustine Lakes Community Development District

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not St. Augustine Lakes Community Development 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 St. Augustine Lakes Community Development 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 St. Augustine Lakes Community Development District. It is management's responsibility to monitor St. Augustine Lakes Community Development District's financial condition; and our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the 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

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

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

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year as: 4
- 2) The total number of independent contractors, to whom nonemployee compensation was paid in the last month of the District's fiscal year as: 12
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as: \$8,496.20
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$507,866.35
- 5) 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, 2024, together with the total expenditures for such project as: N/A
- 6) A 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 adopted budget under Section 189.016(6), Florida Statutes: The Board did not amend the budget.



To the Board of Supervisors
St. Augustine Lakes Community Development District

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District:
\$1,217.26 for the General Fund and \$1,200 for the Debt Service Fund
- 2) The amount of special assessments collected by or on behalf of the District: \$979,332.84
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds are as follows: \$6,825,000 Series 2022 Bonds due on June 1, 2053

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 has occurred or is likely to have occurred, that has 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.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

July 30, 2026



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
St. Augustine Lakes Community Development District
St. Johns County, Florida

We have examined St. Augustine Lakes Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2025. Management is responsible for St. Augustine Lakes Community Development District's compliance with those requirements. Our responsibility is to express an opinion on St. Augustine Lakes Community Development 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, accordingly, included examining, on a test basis, evidence about St. Augustine Lakes Community Development 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 St. Augustine Lakes Community Development District's compliance with the specified requirements.

In our opinion, St. Augustine Lakes Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2025.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

July 30, 2026

FIFTH ORDER OF BUSINESS

St. Augustine Lakes HOA Proposed Pool Shading

Proposal

The Saint Augustine Lakes Homeowners Association proposes to purchase limited pool shading for the Saint Augustine Lakes Community Development District pool. The proposed shading consists of four 9' Frankford Monterey Fiberglass Market Umbrellas and four 150 lb Premium Aluminum Bases, to be used at the Saint Augustine Lakes CDD pool.

The umbrellas are proposed as freestanding shade rather than table-mounted or permanently installed shade; for that reason, the HOA is proposing 150 lb bases to provide a more stable non-bolted installation.

The HOA has approved funding from the HOA budget for this purchase. Upon acceptance by the CDD, the umbrellas and bases would become CDD property and would be owned, controlled, stored, maintained, and operated by the CDD.

The HOA requests that the CDD Board consider accepting the proposed donation and authorizing placement and use of the umbrellas and bases at the CDD pool.

The HOA thanks the CDD for its consideration.

Shading to be purchased

9' Frankford Monterey Fiberglass Market Umbrella

Quantity: four

Item: US-617-2QXBM

Canopy Fabric: Recasens Cadet Gray Awning (R-138)

Opening System: Pulley

Frame Finish: Carbon

<https://www.umbrellasource.com/product/9-foot-monterey-market-umbrella?edit=6555876&keep=1>



150 lb. Premium Aluminum Base

Quantity: four

Item: US-617-NXFQF

Base Color: Carbon

Stem Inside Diameter: 1.5"

Stem Height: 18-inch

<https://www.umbrellasource.com/product/150-lb-premium-aluminum-base?edit=6555878&keep=1>



SIXTH ORDER OF BUSINESS

St. Augustine Lakes

Community Development District

Approved Budget *FY 2027*

August 24, 2026

Presented by:



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1-2 General Fund

3-5 Narratives

6-7 Debt Service Fund Series 2022

8 Capital Reserve Fund

9 Assessment Schedule

St. Augustine Lakes
Community Development District
Approved Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY 2027
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REVENUES:

Special Assessments	\$ 598,420	\$ 601,968	\$ -	\$ 601,968	\$ 598,420
Interest income	6,000	6,225	1,560	7,785	6,000
Carry Forward Surplus	-	-	-	-	44,575

TOTAL REVENUES	\$ 604,420	\$ 608,193	\$ 1,560	\$ 609,753	\$ 648,995
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EXPENDITURES:

Administrative

Supervisor Fees	\$ 12,000	\$ 8,000	\$ 2,000	\$ 10,000	\$ 12,000
FICA Taxes	918	612	153	765	918
Engineering	9,000	-	2,000	2,000	15,000
Attorney	15,000	4,145	10,855	15,000	15,000
Annual Audit	3,575	3,425	3,575	7,000	3,575
Assessment Administration	2,783	2,783	-	2,783	2,949
Arbitrage Rebate	450	450	-	450	450
Dissemination Agent	2,783	2,319	464	2,783	2,949
Software Licensing	1,500	750	-	750	1,500
Trustee Fees	7,188	7,288	-	7,288	7,300
Management Fees	55,745	46,454	9,291	55,745	59,089
Information Technology	2,124	1,770	354	2,124	2,251
Website Maintenance	1,416	1,180	236	1,416	1,501
Telephone	200	69	25	94	200
Postage & Delivery	850	925	60	985	1,025
Insurance General Liability	7,500	7,398	-	7,398	6,487
Printing & Binding	500	303	197	500	500
Legal Advertising	2,500	853	280	1,133	2,500
Other Current Charges	1,200	797	200	997	1,200
Meeting Room	-	2,400	900	3,300	3,600
Office Supplies	450	5	5	10	450
Dues, Licenses & Subscriptions	175	175	-	175	175

TOTAL ADMINISTRATIVE	\$ 127,854	\$ 92,101	\$ 30,595	\$ 122,695	\$ 140,620
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Operations & Maintenance

Amenity Center

Electric	\$ 9,000	\$ 6,837	\$ 1,414	\$ 8,251	\$ 9,000
Water/Sewer/Irrigation	9,000	3,275	780	4,055	9,000
Security Monitoring (Envera)	22,000	7,172	1,434	8,607	12,000
Security Services Patrol	15,000	12,463	10,920	23,383	17,000
Pool Maintenance	17,905	13,675	2,600	16,275	17,905
Pool Permits	350	701	-	701	350
Pool Attendants	37,412	26,979	10,792	37,771	37,771
Janitorial	4,100	3,745	800	4,545	4,800
Repairs & Maintenance	5,000	3,731	1,269	5,000	5,000
Special Events	10,000	-	10,000	10,000	10,000
Insurance - Property	13,365	10,984	-	10,984	10,435

TOTAL AMENITY CENTER	\$ 143,132	\$ 89,562	\$ 40,009	\$ 129,571	\$ 133,261
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St. Augustine Lakes
Community Development District
Approved Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY 2027
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Grounds Maintenance

Field Mgmt / Admin	\$ 22,800	\$ 19,000	\$ 3,800	\$ 22,800	\$ 22,800
Landscape Maintenance	160,050	133,375	26,675	160,050	160,050
Landscape Contingency	18,000	26,866	-	26,866	18,000
Tree Removals	24,000	6,194	4,000	10,194	24,000
Irrigation Repairs	-	2,022	2,000	4,022	5,000
Mulching	-	-	-	-	20,000
Lake Maintenance	17,800	12,750	2,550	15,300	18,256
Wetland Mitigation	13,000	-	-	-	13,000
Grounds Maintenance	10,000	345	3,000	3,345	10,000
Pet Waste Disposal	5,784	7,578	2,168	9,746	13,008
Reclaim Water	10,000	-	-	-	8,000
Electric	11,000	9,869	2,900	12,769	12,000
Miscellaneous	6,000	-	2,000	2,000	6,000
Holiday Decorations	15,000	2,978	12,022	15,000	15,000
Road Striping	-	-	-	-	10,000

TOTAL GROUNDS MAINTENANCE	\$ 313,434	\$ 220,978	\$ 61,115	\$ 282,093	\$ 355,114
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TOTAL EXPENDITURES	\$ 584,420	\$ 402,641	\$ 131,719	\$ 534,359	\$ 628,995
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Other Sources/(Uses)

Transfer Out - Capital Reserve	\$ (20,000)	\$ (20,000)	\$ -	\$ (20,000)	\$ (20,000)
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TOTAL OTHER SOURCES/(USES)	\$ (20,000)	\$ (20,000)	\$ -	\$ (20,000)	\$ (20,000)
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EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 185,553	\$ (130,159)	\$ 55,394	\$ -
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St. Augustine Lakes
Community Development District
Budget Narrative

REVENUES

Special Assessments

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

Interest

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

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Engineering

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

Attorney

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

Annual Audit

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

Assessment Administration

The District's assessment roll administration, Governmental Management Service, LLC, will provide services to prepare assessment rolls to district property owners.

Arbitrage Rebate

The District is required to have an annual arbitrage rebate calculation on the District's Bonds. The District has contracted with an LLS Tax Solutions to perform the calculations.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues. The District has entered into a licensing agreement with Disclosure Technical Services, LLC (DTS) for a software program that assist with the electronic reporting requirements under the Continuing Disclosure Agreement(s) for the bond(s) issued by the District.

Software Licensing

The District has entered into a licensing agreement with Disclosure Technical Services, LLC (DTS) for a software program that assist with the electronic reporting requirements under the Continuing Disclosure Agreement(s) for the bond(s) issued by the District.

Trustee Fees

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

Management Fees

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

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. provided by Governmental Management Services LLC.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. provided by Governmental Management Services LLC.

Telephone

Actual charges for conference calls.

Postage and Delivery

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

St. Augustine Lakes
Community Development District
Budget Narrative

Expenditures - Administrative (continued)

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with is with EGIS Insurance Advisors LLC. EGIS Insurance Advisors specialize in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium for general liability for the District.

Printing and Binding

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

Legal Advertising

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

Other Current Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year which includes preparation of amortization schedules.

Meeting Room

Estimated cost to rent location for monthly meetings.

Office Supplies

Miscellaneous office supplies.

Due, Licenses & Subscriptions

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

Expenditures - Amenity Center

Electric

Estimated cost for electric provided by FPL for the amenity center.

Meter #	Location	Monthly	Annual
41090-17105	924 Arcadian Lakes Blvd #Pool	\$680	\$8,160
	Contingency	\$70	\$840
	Total	\$750	\$9,000

Water/Sewer/Irrigation

Estimated cost for water, sewer, and irrigation for amenity center provided by St Johns County Utilities Department

Meter #	Location	Monthly	Annual
600133-149640	924 Arcadian Lakes Blvd	\$350	\$4,200
	Contingency	\$400	\$4,800
	Total	\$750	\$9,000

Security Monitoring

The estimated cost to provide security monitoring for the Amenity Center contracted with Envera.

Description	Monthly	Annual
Monitoring	\$717	\$8,607
Contingency	\$283	\$3,393
Total	\$1,000	\$12,000

Security

The District contracted with St Johns County Sheriff's Office using RollKall Technology Services to provide security patrols for the District.

Pool Maintenance

The estimated amount based on proposed contract to provide maintenance of the Amenity Center swimming pool. Pool chemicals are included in the contract with C Buss.

Description	Monthly	Annual
C Buss	\$1,300	\$15,600
Contingency	\$192	\$2,305
Total	\$1,492	\$17,905

Pool Permits

Represents Permit Fees paid to the Florida Department of Health for the swimming pool.

Pool Attendants

The District will contracted with vendor to provide pool attendants during the operating season for the pool.

Janitorial

The estimated amount based on proposed contract to provide janitorial services for the Amenity Center. Also includes purchases of janitorial supplies.

Repair & Maintenance

Regular maintenance and replacement cost incurred by the Amenity Center of the District.

Special Events

Represents estimated costs for the District to host special events for the community throughout the Fiscal Year.

Insurance-Property

The District's Property Liability Insurance policy is with EGIS Insurance Advisors LLC. EGIS Insurance Advisors specialize in providing insurance coverage to governmental agencies. The amount budgeted represents the estimated premium for property insurance related to the Amenity Center.

St. Augustine Lakes

Community Development District

Budget Narrative

Expenditures – Grounds Maintenance

Field Management and Admin

The District has contract with Vesta for onsite field management of contracts for District services such as landscaping, amenity &

Contract	Monthly	Annual
Vesta	\$ 1,900	\$ 22,800

Landscape Maintenance

Cost to maintain the amenity and common areas of the District based on a proposed contract with Yellowstone Landscape.

Contract	Monthly	Annual
Yellowstone Landscape	\$ 13,338	\$ 160,050

Landscape Contingency

Estimated cost of landscape services in addition to the monthly contract such as additional sod, plant replacements, and enhancements.

Tree Removals

Estimated cost to remove dead or decaying trees throughout the district.

Irrigation Repairs

Estimated cost to repair and replace and irrigation system breaks.

Mulching

Estimated cost to mulch grounds throughout the District. This includes areas in the amenity center.

Lake Maintenance

Cost for the maintenance of District lakes based on a contract with The Lake Doctors Inc.

Contract	Monthly	Annual
The Lake Doctors Inc	\$ 1,313	\$ 15,756
Grass Carp Restocking		\$ 2,500
		<u>\$ 18,256</u>

Wetland Mitigation

Cost to preserve beneficial aquatic plants in the wetland mitigation area and control nuisance and exotic pest plant populations.

Grounds Maintenance

Contracted staff for repairs and trash pick-up on District owned property.

Pet Waste Disposal

The District has contracted with Doody Daddy LLC for two weekly collection of pet waste stations and provide bags for the each pet waste stations.

Contract	Monthly	Annual
Doody Daddy LLC	\$ 1,084	\$ 13,008

Reclaimed water

Estimated Reclaimed water Services for the District provided by utility company.

Electric

Estimate for District streetlighting and common area electric for the community. The amount is based upon the agreement plus estimated cost for fuel charges for Florida Power and Lighting.

Vendor Address	Monthly	Annual
FPL 83 Arcadian Lakes Blvd #Entry Sign	\$35	\$420
908 Arcadian Lakes Blvd #LF Sta	\$100	\$1,200
424 Arcadian Lakes Blvd #Pump	\$50	\$600
846 Arcadian Lakes Blvd # Pump	\$60	\$720
98 Arcadian Lakes Blvd #Pump	\$40	\$480
1899 Deer Run Rd #SL LED	\$600	\$7,200
Contingency	\$115	\$1,380
Total	\$1,000	\$12,000

Miscellaneous

Any unanticipated and unscheduled maintenance cost to the District.

Holiday Decorations

Represents estimated costs for the District to decorate the amenity center and other areas of the District throughout the Fiscal Year.

Road Striping

Estimated cost to provide durable pavement markings is as lines, symbols and words on District roads and parking lots using thermoplastic markings, and sealcoating to ensure pavement is safe and traffic flows smoothly.

Capital Reserve

The District has established a maintenance reserve to fund the renewal and replacement of the District's capital related facilities which will be transferred to Capital Reserve Fund.

St. Augustine Lakes
Community Development District
Approved Budget
Debt Service Series 2022 Special Assessment Bonds

Description	Adopted Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY 2027
REVENUES:					
Special Assessments-On Roll	\$ 480,528	\$ 479,972	\$ -	\$ 479,972	\$ 477,144
Interest Earnings	15,000	15,693	2,440	18,133	15,000
Carry Forward Surplus ⁽¹⁾	274,613	\$236,481	-	236,481	227,356
TOTAL REVENUES	\$ 770,141	\$ 732,145	\$ 2,440	\$ 734,585	\$ 719,500
EXPENDITURES:					
Interest - 12/15	\$ 184,286	\$ 184,286	\$ -	\$ 184,286	\$ 181,154
Special Call - 12/15	-	20,000	-	20,000	-
Interest - 6/15	184,286	183,739	-	183,739	181,154
Principal - 6/15	110,000	110,000	-	110,000	115,000
TOTAL EXPENDITURES	\$ 478,571	\$ 498,024	\$ -	\$ 498,024	\$ 477,308
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ (9,205)	\$ -	\$ (9,205)	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ (9,205)	\$ -	\$ (9,205)	\$ -
TOTAL EXPENDITURES	\$ 478,571	\$ 507,229	\$ -	\$ 507,229	\$ 477,308
EXCESS REVENUES (EXPENDITURES)	\$ 291,570	\$ 224,916	\$ 2,440	\$ 227,356	\$ 242,193

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 12/15/27	\$178,451.25
	<u>\$178,451.25</u>

St. Augustine Lakes
Community Development District
Series 2022, Special Assessment Revenue Bonds
Amortization Schedule
(Term Bonds Due Combined)

Period	Outstanding Balance	Principal	Interest	Annual Debt Service
12/15/26	6,695,000	-	181,154	181,154
06/15/27	6,695,000	115,000	181,154	
12/15/27	6,580,000	-	178,451	474,605
06/15/28	6,580,000	120,000	178,451	
12/15/28	6,460,000	-	175,631	474,083
06/15/29	6,460,000	125,000	175,631	
12/15/29	6,335,000	-	172,694	473,325
06/15/30	6,335,000	130,000	172,694	
12/15/30	6,205,000	-	169,200	471,894
06/15/31	6,205,000	140,000	169,200	
12/15/31	6,065,000	-	165,438	474,638
06/15/32	6,065,000	145,000	165,438	
12/15/32	5,920,000	-	161,541	471,978
06/15/33	5,920,000	155,000	161,541	
12/15/33	5,765,000	-	157,375	473,916
06/15/34	5,765,000	165,000	157,375	
12/15/34	5,600,000	-	152,941	475,316
06/15/35	5,600,000	175,000	152,941	
12/15/35	5,425,000	-	148,238	476,178
06/15/36	5,425,000	185,000	148,238	
12/15/36	5,240,000	-	143,266	476,503
06/15/37	5,240,000	195,000	143,266	
12/15/37	5,045,000	-	138,025	476,291
06/15/38	5,045,000	205,000	138,025	
12/15/38	4,840,000	-	132,516	475,541
06/15/39	4,840,000	215,000	132,516	
12/15/39	4,625,000	-	126,738	474,253
06/15/40	4,625,000	225,000	126,738	
12/15/40	4,400,000	-	120,691	472,428
06/15/41	4,400,000	240,000	\$ 120,691	
12/15/41	4,160,000	-	114,241	474,931
06/15/42	4,160,000	255,000	114,241	
12/15/42	3,905,000	-	107,388	476,628
06/15/43	3,905,000	265,000	107,388	
12/15/43	3,640,000	-	100,100	472,488
06/15/44	3,640,000	280,000	100,100	
12/15/44	3,360,000	-	92,400	472,500
06/15/45	3,360,000	295,000	92,400	
12/15/45	3,065,000	-	84,288	471,688
06/15/46	3,065,000	315,000	84,288	
12/15/46	2,750,000	-	75,625	474,913
06/15/47	2,750,000	330,000	75,625	
12/15/47	2,420,000	-	66,550	472,175
06/15/48	2,420,000	350,000	66,550	
12/15/48	2,070,000	-	56,925	473,475
06/15/49	2,070,000	370,000	56,925	
12/15/49	1,700,000	-	46,750	473,675
06/15/50	1,700,000	390,000	46,750	
12/15/50	1,310,000	-	36,025	472,775
06/15/51	1,310,000	415,000	36,025	
12/15/51	895,000	-	24,613	475,638
06/15/52	895,000	435,000	24,613	
12/15/52	460,000	-	12,650	472,263
06/15/53	460,000	460,000	12,650	472,650
Totals		\$ 6,695,000	\$ 6,282,898	\$ 12,977,898

St. Augustine Lakes
Community Development District
Approved Budget
Capital Reserve Fund

Description	Approved Budget FY2026	Actuals Thru 7/31/26	Projected Next 2 Months	Projected Thru 9/30/26	Approved Budget FY 2027
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REVENUES:

Interest Income	\$ 500	\$ 1,532	\$ 336	\$ 1,868	\$ 1,000
Carry Forward Balance	46,307	46,412	-	46,412	60,400
TOTAL REVENUES	\$ 46,807	\$ 47,944	\$ 336	\$ 48,280	\$ 61,400

EXPENDITURES:

Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Replacements	-	7,880	-	7,880	20,000
Other Current Charges	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ 7,880	\$ -	\$ 7,880	\$ 20,000

Other Sources/(Uses)

Capital Reserve Funding - Transfer In	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
TOTAL OTHER SOURCES/(USES)	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
EXCESS REVENUES (EXPENDITURES)	\$ 66,807	\$ 60,064	\$ 336	\$ 60,400	\$ 61,400

St. Augustine Lakes
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

Neighborhood	O&M Units	Bonds 2022 Units	Annual Maintenance Assessments			Annual Debt Assessments			Total Assessed Per Unit		
			FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)	FY 2027	FY2026	Increase/ (decrease)
43'	242	242	\$ 1,494.41	\$ 1,494.41	\$ (0.00)	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 2,694.41	\$ 2,694.41	\$ (0.00)
53'	184	184	\$ 1,494.41	\$ 1,494.41	\$ (0.00)	\$ 1,200.00	\$ 1,200.00	\$ -	\$ 2,694.41	\$ 2,694.41	\$ (0.00)
Total	426	426									

A.

RESOLUTION 2026-05
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE ST. AUGUSTINE LAKES 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 St. Augustine Lakes Community Development District ("**District**") prior to June 15, 2026, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ST. AUGUSTINE LAKES 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 St. Augustine Lakes Community Development District for the Fiscal Year Ending September 30, 2027."

- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 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 Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 24TH DAY OF AUGUST, 2026.

ATTEST:

**ST. AUGUSTINE LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

B.

RESOLUTION 2026-06
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ST. AUGUSTINE LAKES 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 St. Augustine Lakes 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 ST. AUGUSTINE LAKES 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.

- 4939-0129-8880.1

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.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 24th DAY OF AUGUST, 2026.

ATTEST:

**ST. AUGUSTINE LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget

Exhibit B: Assessment Roll

SEVENTH ORDER OF BUSINESS

RESOLUTION 2026-07

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

WHEREAS, the St. Augustine Lakes 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 ST. AUGUSTINE LAKES 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 24th day of August, 2026.

ATTEST:

**ST. AUGUSTINE LAKES 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
ST. AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT
RULE NO. 2026-_____**

EFFECTIVE AS OF _____, 2026

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Rule 1.0 General.

- (1) The St. Augustine Lakes 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 (904) 940-5850. 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) 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 Responsive and Responsible 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 _____, 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.

EIGHTH ORDER OF BUSINESS

C.



Memorandum

To: Board of Supervisors

From: District Management

Date: August 24, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

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

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

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

Exhibit A:
Goals, Objectives and Annual Reporting Form

St. Augustine Lakes Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

St. Augustine Lakes Community Development District

District Manager: _____

Date: _____

Print Name: _____

St. Augustine Lakes Community Development District

ELEVENTH ORDER OF BUSINESS

St. Augustine Lakes
Community Development District

Unaudited Financial Reporting
July 31, 2026



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St. Augustine Lakes
Community Development District
Combined Balance Sheet
July 31, 2026

	General Fund	Debt Service Fund	Capital Reserve Fund	Capital Project Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 152,542	\$ -	\$ 8,120	\$ -	\$ 160,662
Accounts Receivable	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Due from General Fund	-	7,169	-	-	7,169
Due from Developer	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-
Investments:					
State Board of Administration (SBA)	187,960	-	51,944	-	239,904
Series 2022					
Reserve	-	239,613	-	-	239,613
Interest	-	197	-	-	197
Revenue	-	217,407	-	-	217,407
Prepayment	-	26	-	-	26
Sinking	-	118	-	-	118
Redemption	-	-	-	-	-
Construction	-	-	-	35,548	35,548
Prepaid Expenses	1,000	-	-	-	1,000
Deposits	1,737	-	-	-	1,737
Total Assets	\$ 343,239	\$ 464,529	\$ 60,064	\$ 35,548	\$ 903,380
Liabilities:					
Accounts Payable	\$ 482	\$ -	\$ -	\$ -	\$ 482
Accrued Expenses	1,365	-	-	-	1,365
Accounts FICA Payable	-	-	-	-	-
Due to Debt Service	7,169	-	-	-	7,169
Due to Capital Reserve	-	-	-	-	-
Total Liabilities	\$ 9,016	\$ -	\$ -	\$ -	\$ 9,016
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Deposits	1,737	-	-	-	1,737
Restricted for:					
Debt Service	-	464,529	-	-	464,529
Capital Project	-	-	-	35,548	35,548
Assigned for:					
Capital Reserve Fund	-	-	60,064	-	60,064
Unassigned	331,486	-	-	-	331,486
Total Fund Balances	\$ 334,223	\$ 464,529	\$ 60,064	\$ 35,548	\$ 894,365
Total Liabilities & Fund Balance	\$ 343,239	\$ 464,529	\$ 60,064	\$ 35,548	\$ 903,380

St. Augustine Lakes
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/26	Thru 07/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 598,420	\$ 598,420	\$ 601,968	\$ 3,548
Interest Income	6,000	5,000	6,225	1,225
Total Revenues	\$ 604,420	\$ 603,420	\$ 608,193	\$ 4,773
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 10,000	\$ 8,000	\$ 2,000
PR-FICA	918	765	612	153
Engineering	9,000	7,500	-	7,500
Attorney	15,000	12,500	4,145	8,355
Annual Audit	3,575	3,575	3,425	150
Assessment Administration	2,783	2,783	2,783	(1)
Arbitrage Rebate	450	450	450	-
Dissemination Agent	2,783	2,319	2,319	(0)
Software Licensing	1,500	1,250	750	500
Trustee Fees	7,188	7,188	7,288	(100)
Management Fees	55,745	46,454	46,454	-
Information Technology	2,124	1,770	1,770	-
Website Maintenance	1,416	1,180	1,180	-
Telephone	200	167	69	97
Postage & Delivery	850	850	925	(75)
Insurance General Liability	7,500	7,500	7,398	102
Printing & Binding	500	417	303	114
Legal Advertising	2,500	2,083	853	1,230
Other Current Charges	1,200	1,000	797	203
Meeting Room	-	-	2,400	(2,400)
Office Supplies	450	375	5	370
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 127,854	\$ 110,299	92,101	\$ 18,198

St. Augustine Lakes
Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/26	Thru 07/31/26	Variance
<u>Operations & Maintenance</u>				
Amenity Center				
Electric	\$ 9,000	\$ 7,500	\$ 6,837	\$ 663
Water/Sewer/Irrigation	9,000	7,500	3,275	4,225
Security Monitoring	22,000	18,333	7,172	11,161
Security Services Patrol	15,000	12,500	12,463	
Pool Maintenance	17,905	14,921	13,675	1,246
Pool Permits	350	350	701	(350)
Pool Attendants	37,412	31,176	26,979	4,197
Janitorial	4,100	3,417	3,745	(328)
Repairs & Maintenance	5,000	4,167	3,731	436
Special Events	10,000	8,333	-	8,333
Insurance - Property	13,365	13,365	10,984	2,381
Subtotal Amenity Center	\$ 143,132	\$ 121,562	89,562	\$ 31,963
Grounds Maintenance				
Field Mgmt / Admin	\$ 22,800	\$ 19,000	\$ 19,000	\$ -
Landscape Maintenance	160,050	133,375	133,375	(0)
Landscape Contingency	18,000	18,000	26,866	(8,866)
Tree Removals	24,000	20,000	6,194	13,806
Irrigation Repairs	-	-	2,022	(2,022)
Lake Maintenance	17,800	14,833	12,750	2,083
Wetland Mitigation	13,000	10,833	-	10,833
Grounds Maintenance	10,000	8,333	345	7,988
Pet Waste Disposal	5,784	5,784	7,578	(1,794)
Reclaim Water	10,000	8,333	-	8,333
Electric	11,000	9,167	9,869	(703)
Miscellaneous	6,000	5,000	-	5,000
Holiday Decorations	15,000	12,500	2,978	9,522
Subtotal Grounds Maintenance	\$ 313,434	\$ 265,159	\$ 220,978	\$ 44,181
Total Operations & Maintenance	\$ 456,566	\$ 386,721	\$ 310,540	\$ 76,144
Total Expenditures	\$ 584,420	\$ 497,020	\$ 402,641	\$ 94,343
Excess (Deficiency) of Revenues over Expenditures	\$ 20,000		\$ 205,553	
<u>Other Financing Sources/(Uses):</u>				
Capital Reserve Transfer Out	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ -
Total Other Financing Sources/(Uses)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ -
Net Change in Fund Balance	\$ -		\$ 185,553	
Fund Balance - Beginning	\$ -		\$ 148,671	
Fund Balance - Ending	\$ -		\$ 334,223	

St. Augustine Lakes
Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/26	Thru 07/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 480,528	\$ 480,528	\$ 479,972	\$ (556)
Interest Income	15,000	15,000	15,693	693
Prepayments	-	-	-	
Total Revenues	\$ 495,528	\$ 495,528	\$ 495,665	\$ 137
Expenditures:				
Interest - 12/15	\$ 184,286	\$ 184,286	\$ 184,286	\$ -
Special Call - 12/15	-	-	20,000	(20,000)
Interest - 6/15	184,286	184,286	183,739	547
Principal - 6/15	110,000	110,000	110,000	-
Special Call - 6/15	-	-	-	-
Total Expenditures	\$ 478,571	\$ 478,571	\$ 498,024	\$ (19,453)
Excess (Deficiency) of Revenues over Expenditures	\$ 16,957	\$ 16,957	\$ (2,360)	\$ (19,316)
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (9,205)	\$ (9,205)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (9,205)	\$ (9,205)
Net Change in Fund Balance	\$ 16,957	\$ 16,957	\$ (11,565)	\$ (28,521)
Fund Balance - Beginning	\$ 274,613		\$ 476,094	
Fund Balance - Ending	\$ 291,570		\$ 464,529	

St. Augustine Lakes
Community Development District
Capital Projects Fund Series 2022
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2026

	Actual
	Thru 07/31/26
Revenues	
Interest Income	\$ 852
Total Revenues	\$ 852
Expenditures:	
Capital Outlay	\$ -
Total Expenditures	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 852
Other Financing Sources/(Uses)	
Transfer In/(Out)	\$ 9,205
Total Other Financing Sources (Uses)	\$ 9,205
Net Change in Fund Balance	\$ 10,057
Fund Balance - Beginning	\$ 25,492
Fund Balance - Ending	\$ 35,548

St. Augustine Lakes
Community Development District
Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending July 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 07/31/26	Thru 07/31/26	Variance
Revenues				
Interest	\$ 500	\$ 417	\$ 1,532	\$ 1,115
Total Revenues	\$ 500	\$ 417	\$ 1,532	\$ 1,115
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Repair and Replacement	-	-	7,880	(7,880)
Total Expenditures	\$ -	\$ -	\$ 7,880	\$ (7,880)
Excess (Deficiency) of Revenues over Expenditures	\$ 500		\$ (6,348)	
Other Financing Sources/(Uses)				
Transfer In - Capital Reserve	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Total Other Financing Sources (Uses)	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Net Change in Fund Balance	\$ 20,500		\$ 13,652	
Fund Balance - Beginning	\$ 46,307		\$ 46,412	
Fund Balance - Ending	\$ 66,807		\$ 60,064	

St. Augustine Lakes
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 36,721	\$ 100,290	\$ 424,411	\$ 14,591	\$ 9,171	\$ 7,793	\$ -	\$ 6,053	\$ 2,938	\$ -	\$ -	\$ 601,968
Interest Income	138	6	6	6	831	1,406	1,054	1,004	980	794	-	-	6,225
Total Revenues	\$ 138	\$ 36,728	\$ 100,296	\$ 424,418	\$ 15,422	\$ 10,577	\$ 8,847	\$ 1,004	\$ 7,032	\$ 3,732	\$ -	\$ -	\$ 608,193
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 800	\$ 800	\$ 1,000	\$ 1,000	\$ 800	\$ 600	\$ -	\$ -	\$ 8,000
PR-FICA	77	-	77	77	61	61	77	77	61	46	-	-	612
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
Attorney	600	748	580	320	761	478	659	-	-	-	-	-	4,145
Annual Audit	-	3,425	-	-	-	-	-	-	-	-	-	-	3,425
Assessment Administration	2,783	-	-	-	-	-	-	-	-	-	-	-	2,783
Arbitrage Rebate	-	-	-	450	-	-	-	-	-	-	-	-	450
Dissemination Agent	232	232	232	232	232	232	232	232	232	232	-	-	2,319
Software Licensing	750	-	-	-	-	-	-	-	-	-	-	-	750
Trustee Fees	2,288	-	5,000	-	-	-	-	-	-	-	-	-	7,288
Management Fees	4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645	-	-	46,454
Information Technology	177	177	177	177	177	177	177	177	177	177	-	-	1,770
Website Maintenance	118	118	118	118	118	118	118	118	118	118	-	-	1,180
Telephone	10	3	6	-	7	7	3	6	17	11	-	-	69
Postage & Delivery	36	130	125	159	68	38	39	107	122	101	-	-	925
Insurance General Liability	7,398	-	-	-	-	-	-	-	-	-	-	-	7,398
Printing & Binding	13	11	11	20	13	23	9	19	108	77	-	-	303
Legal Advertising	66	-	66	65	66	66	66	67	69	323	-	-	853
Other Current Charges	107	103	79	75	-	73	102	88	77	94	-	-	797
Meeting Room	300	600	300	300	300	300	-	-	300	-	-	-	2,400
Office Supplies	1	0	0	1	0	0	0	1	1	0	-	-	5
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 20,776	\$ 10,192	\$ 12,416	\$ 7,637	\$ 7,249	\$ 7,018	\$ 7,126	\$ 6,538	\$ 6,726	\$ 6,423	\$ -	\$ -	\$ 92,101

St. Augustine Lakes
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Amenity Center													
Electric	\$ 667	\$ 645	\$ 645	\$ 752	\$ 686	\$ 708	\$ 661	\$ 684	\$ 707	\$ 682	\$ -	\$ -	\$ 6,837
Water/Sewer/Irrigation	332	315	330	305	302	311	323	350	320	387	-	-	3,275
Security Monitoring	717	717	717	717	717	717	717	717	717	717	-	-	7,172
Security Services Patrol	977	1,302	1,172	1,351	1,229	1,502	1,348	1,092	1,126	1,365	-	-	12,463
Pool Maintenance	1,300	1,525	1,300	1,300	1,300	1,300	1,300	1,525	1,525	1,300	-	-	13,675
Pool Permits	-	-	-	-	-	350	-	-	-	350	-	-	701
Pool Attendants	-	-	-	-	-	5,396	5,396	5,396	5,396	5,396	-	-	26,979
Janitorial	332	300	300	300	335	300	381	400	460	637	-	-	3,745
Repairs & Maintenance	375	150	670	150	150	400	159	1,359	159	159	-	-	3,731
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance - Property	10,984	-	-	-	-	-	-	-	-	-	-	-	10,984
Subtotal Amenity Center	\$ 15,684	\$ 4,954	\$ 5,134	\$ 4,875	\$ 4,719	\$ 10,984	\$ 10,285	\$ 11,523	\$ 10,410	\$ 10,994	\$ -	\$ -	\$ 89,562
Grounds Maintenance													
Field Mgmt / Admin	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ 1,900	\$ -	\$ -	\$ 19,000
Landscape Maintenance	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	-	-	133,375
Landscape Contingency	1,390	-	-	936	-	-	21,467	-	-	3,073	-	-	26,866
Tree Removals	-	2,550	-	-	-	-	-	3,644	-	-	-	-	6,194
Irrigation Repairs	-	-	285	-	482	808	448	-	-	-	-	-	2,022
Lake Maintenance	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	-	-	12,750
Wetland Mitigation	-	-	-	-	-	-	-	-	-	-	-	-	-
Grounds Maintenance	-	-	345	-	-	-	-	-	-	-	-	-	345
Pet Waste Disposal	482	482	482	482	482	832	1,084	1,084	1,084	1,084	-	-	7,578
Reclaim Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	704	731	634	1,222	881	902	890	943	1,537	1,425	-	-	9,869
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Holiday Decorations	-	-	2,978	-	-	-	-	-	-	-	-	-	2,978
Subtotal Grounds Maintenance	\$ 19,088	\$ 20,275	\$ 21,236	\$ 19,152	\$ 18,358	\$ 19,054	\$ 40,402	\$ 22,184	\$ 19,133	\$ 22,095	\$ -	\$ -	\$ 220,978
Total Operations & Maintenance	\$ 34,772	\$ 25,230	\$ 26,370	\$ 24,028	\$ 23,076	\$ 30,038	\$ 50,687	\$ 33,707	\$ 29,543	\$ 33,089	\$ -	\$ -	\$ 310,540
Total Expenditures	\$ 55,548	\$ 35,422	\$ 38,786	\$ 31,665	\$ 30,325	\$ 37,056	\$ 57,813	\$ 40,244	\$ 36,269	\$ 39,512	\$ -	\$ -	\$ 402,641
Excess (Deficiency) of Revenues over Expenditures	\$ (55,410)	\$ 1,306	\$ 61,510	\$ 392,753	\$ (14,903)	\$ (26,480)	\$ (48,966)	\$ (39,241)	\$ (29,237)	\$ (35,780)	\$ -	\$ -	\$ 205,553
Other Financing Sources/Uses:													
Capital Reserve Transfer (Out)	-	-	-	-	(20,000)	-	-	-	-	-	-	-	(20,000)
Capital Reserve Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ (20,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,000)
Net Change in Fund Balance	\$ (55,410)	\$ 1,306	\$ 61,510	\$ 392,753	\$ (34,903)	\$ (26,480)	\$ (48,966)	\$ (39,241)	\$ (29,237)	\$ (35,780)	\$ -	\$ -	\$ 185,553

St. Augustine Lakes
Community Development District
Long Term Debt Report

Series 2022, Special Assessment Revenue Refunding Bonds		
Interest Rate:		4.7-5.5%
Maturity Date:		6/15/2053
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement:		\$238,314
Reserve Fund Balance		239,613
Bonds Outstanding -		\$7,070,000
Less: June 15, 2024		(\$100,000)
Less: December 15, 2024- Special Call		(\$20,000)
Less: June 15, 2025		(\$105,000)
Less: June 15, 2025-Special Call		(\$20,000)
Less: December 15, 2025-Special Call		(\$20,000)
Less: June 15, 2026		(\$110,000)
Current Bonds Outstanding		\$6,695,000

ST AUGUSTINE LAKES COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2026 Assessments Receipts Summary

ASSESSED	# O&M UNITS ASSESSED	SERIES 2022 DEBT ASSESSED	O&M ASSESSED	TOTAL ASSESSED
ASSESSED REVENUE TAX ROLL	426	477,144.00	598,421.54	1,075,565.54

DUE/RECEIVED	BALANCE DUE	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
TOTAL ROLL DUE/RECEIVED	(6,374.23)	479,971.75	601,968.02	1,081,939.77
TOTAL NET ASSESSMENTS	-6,374.23	479,971.75	601,968.02	1,081,939.77

SUMMARY OF TAX ROLL RECEIPTS				
ST JOHNS COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/4/2025	1,666.81	2,090.48	3,757.29
2	11/20/2025	10,744.53	13,475.50	24,220.03
3	11/24/2025	16,868.03	21,155.45	38,023.48
4	12/17/2025	54,100.55	67,851.50	121,952.05
5	12/24/2025	25,864.31	32,438.34	58,302.65
6	01/14/2026	337,360.69	423,108.96	760,469.65
INTEREST 1	01/27/2026	1,038.42	1,302.37	2,340.79
7	02/20/2026	11,633.86	14,590.88	26,224.74
8	03/16/2026	7,312.12	9,170.68	16,482.80
INTEREST 2	04/9/2026	418.80	525.25	944.05
9	04/24/2026	5,794.70	7,267.56	13,062.26
10	06/19/2026	4,826.13	6,052.81	10,878.94
11	07/1/2026	2,342.78	2,938.26	5,281.04
TOTAL RECEIVED TAX ROLL		479,971.75	601,968.02	1,081,939.77

PERCENT COLLECTED	2022	O&M	TOTAL
% COLLECTED TAX ROLL	100.59%	100.59%	100.59%

TWELFTH ORDER OF BUSINESS

St. Augustine Lakes

COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2026

Check Register

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
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General Fund

7/8/26	506-509	\$ 7,428.88
7/14/26	510-512	4,983.27
7/15/26	513	5,395.86
7/27/26	514-520	17,516.89

SUBTOTAL	\$	35,324.90
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<i>Date</i>	<i>Autopays</i>	<i>Amount</i>
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07/02/26	ROLLKALL TECHNOL	1,126.12
07/09/26	FL DEPT OF HEALTH	350.35
07/20/26	SJCUD	387.00
07/27/26	FPL	2,107.54
07/29/26	IRS FICA PAYMENT	91.80

SUBTOTAL	\$	4,062.81
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TOTAL	\$	39,387.71
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CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	 #
7/08/26	00021	6/25/26	6492 JUL POOL SERVICES	202607	330	53800	46400			*	1,300.00		
									C BUSS ENTERPRISES			1,300.00	000506
7/08/26	00023	7/01/26	1553 JUL JANITORIAL	202607	330	53800	46100			*	400.00		
									COASTAL AMENITY SERVICES LLC			400.00	000507
7/08/26	00004	7/01/26	62 JUL MANAGEMENT FEES	202607	310	51300	34000			*	4,645.42		
		7/01/26	62 JUL WEBSITE ADMIN	202607	310	51300	35300			*	118.00		
		7/01/26	62 JUL INFORMATION TECH	202607	310	51300	35100			*	177.00		
		7/01/26	62 JUL DISSEMINATION SVCS	202607	310	51300	31300			*	231.92		
		7/01/26	62 OFFICE SUPPLIES	202607	310	51300	51000			*	.39		
		7/01/26	62 POSTAGE	202607	310	51300	42000			*	100.51		
		7/01/26	62 COPIES	202607	310	51300	42500			*	76.50		
		7/01/26	62 TELEPHONE	202607	310	51300	41000			*	10.50		
		7/01/26	62.AMEX- CDD MEETING 06/24/26	202606	310	51300	50000			*	300.00		
									GOVERNMENTAL MANAGEMENT SERVICES			5,660.24	000508
7/08/26	00043	6/30/26	7778706 NOTICE OF MEETING-6/22/26	202606	310	51300	48000			*	68.64		
									USA TODAY MEDIA CORP			68.64	000509
7/14/26	00014	7/09/26	2153150 JUL26 LAKE MAINTENANCE	202607	320	57200	46400			*	1,275.00		
									THE LAKE DOCTORS INC			1,275.00	000510
7/14/26	00010	7/01/26	433201 JUL26 FIELD MANAGEMENT	202607	320	57200	34000			*	1,900.00		
									VESTA PROPERTY SERVICES INC			1,900.00	000511
7/14/26	00012	7/08/26	1218906 PLAYGROUND MULCH INSTALL	202607	320	57200	46300			*	1,808.27		
									YELLOWSTONE LANDSCAPE INC			1,808.27	000512
7/15/26	00022	7/02/26	2085 JUL POOL MONITORING SVCS	202607	330	53800	46700			*	5,395.86		
									ELITE AMENITIES NE FLORIDA LLC			5,395.86	000513
									SAUG ST AUGUSTINE L TLEE				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
7/27/26	00031	6/30/26 93792585	202606 330-53800-46000	AED AUTO AGREEMENT-JUN26	*	159.00	
				CINTAS CORPORATION			159.00 000514
7/27/26	00023	7/17/26 1571	202607 330-53800-46100	JUL JANITORIAL SUPPLIES	*	237.00	
				COASTAL AMENITY SERVICES LLC			237.00 000515
7/27/26	00024	7/01/26 2607-SAL	202607 320-57200-46700	JUL PET WASTE SERVICES	*	1,084.00	
				DOODY DADDY LLC			1,084.00 000516
7/27/26	00029	6/09/26 770257	202606 330-53800-34500	GATE MONITORING JUL26	*	717.23	
				HIDDEN EYES LLC			717.23 000517
7/27/26	00029	7/01/26 771230	202607 330-53800-34500	GATE MONITORING AUG26	*	717.23	
				HIDDEN EYES LLC			717.23 000518
7/27/26	00012	7/01/26 1210419	202607 320-57200-46200	JUL LANDSCAPE MAINTENANCE	*	13,337.50	
				YELLOWSTONE LANDSCAPE INC			13,337.50 000519
7/27/26	00012	7/23/26 1224180	202607 320-57200-46300	GRADING CORRECTION-M.BOX	*	1,264.93	
				YELLOWSTONE LANDSCAPE INC			1,264.93 000520
TOTAL FOR BANK A						35,324.90	
TOTAL FOR REGISTER						35,324.90	

SAUG ST AUGUSTINE L TLEE

INVOICE

C Buss Enterprises Inc
152 Lipizzan Trl
Saint Augustine, FL 32095-8512

clayton@cbussenterprises.com
+1 (904) 710-8161
www.cbussenterprises.com



Bill to
St. Augustine Lakes CDD
924 Arcadian Lakes Blvd
Saint Augustine, FL 32084

Ship to
St. Augustine Lakes CDD
924 Arcadian Lakes Blvd
Saint Augustine, FL 32084

Invoice details

Invoice no.: 6492
Terms: Net 30
Invoice date: 06/25/2026
Due date: 07/25/2026

#	Product or service	Description	Qty	Rate	Amount
1.	POOL SERVICE	MONTHLY POOL SERVICE: JULY	1	\$1,300.00	\$1,300.00

Total \$1,300.00

Ways to pay

BANK

THANK YOU FOR YOUR BUSINESS! PLEASE MAKE CHECKS
PAYABLE TO C BUSS ENTERPRISES AND MAIL TO 152 LIPIZZAN
TRAIL, ST. AUGUSTINE, FL 32095

RECEIVED
By Tara Lee at 2:08 pm, Jun 29, 2026

View and pay

Coastal Amenity Services, LLC
816 South Edenbridge Way
Saint Augustine, FL 32092

Invoice

Date	Invoice #
7/1/2026	1553

Bill To
St. Augustine Lakes 25 Old Bull Bay Ct. St. Augustine, FL 32084

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Monthly contracted fee for janitorial services twice a week at St Augustine Lakes Amenity Center for the month of July 2026. RECEIVED By Tara Lee at 2:59 pm, Jun 30, 2026	400.00	400.00
Please remit to the above address. We appreciate your business.		Total	\$400.00

Governmental Management Services, LLC

475 West Town Place, Suite 114

St. Augustine, FL 32092

Invoice

Invoice #: 62

Invoice Date: 7/1/26

Due Date: 7/1/26

Case:

P.O. Number:

Bill To:

St. Augustine Lakes CDD

475 West Town Place

Suite 114

St. Augustine, FL

Description	Hours/Qty	Rate	Amount
Management Fees - July 2026		4,645.42	4,645.42
Website Administration - July 2026		118.00	118.00
Information Technology - July 2026		177.00	177.00
Dissemination Agent Services - July 2026		231.92	231.92
Office Supplies		0.39	0.39
Postage		100.51	100.51
Copies		76.50	76.50
Telephone		10.50	10.50
AMEX Charge 6/24/26 - Holiday Inn Express Meeting Space		300.00	300.00

Total \$5,660.24**Payments/Credits** \$0.00**Balance Due** \$5,660.24**RECEIVED****By Tara Lee at 9:19 am, Jul 08, 2026**

USA TODAY CO.

*LocaliQ

ACCOUNT NAME St. Augustine Lakes		ACCOUNT # 762564	INV DATE 06/30/26
INVOICE # 0007778706	INVOICE PERIOD Jun 1- Jun 30, 2026	CURRENT INVOICE TOTAL \$68.64	
PREPAY (Memo Info) \$0.00	UNAPPLIED (included in amt due) \$0.00	TOTAL CASH AMT DUE* \$135.92	

BILLING ACCOUNT NAME AND ADDRESS St. Augustine Lakes 475 W Town PL # 114 Saint Augustine, FL 32092-3649	PAYMENT DUE DATE: JULY 31, 2026 Legal Entity: USA TODAY Media Corp. Terms and Conditions: Past due accounts are subject to interest at the rate of 18% per annum or the maximum legal rate (whichever is less). Advertiser claims for a credit related to rates incorrectly invoiced or paid must be submitted in writing to Publisher within 30 days of the invoice date or the claim will be waived. Any credit towards future advertising must be used within 30 days of issuance or the credit will be forfeited. All funds payable in US dollars.
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BILLING INQUIRIES/ADDRESS CHANGES 1-877-736-7612 or smb@usatodayco.com	FEDERAL ID 47-2390983
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Immediate Action Required: Enroll in E-Invoicing. USA TODAY Co. has discontinued mailed invoices as we move to paperless billing. If you received this by mail, enroll today to avoid invoice delivery interruption:
<https://gcil.my.site.com/financialservicesportal/s/e-invoicing>.

Date	Description	Amount
6/1/26	Balance Forward Paid on June 10th; check #499	\$67.28

Package Advertising:					
Start-End Date	Order Number	Product	Description	PO Number	Package Cost
6/12/26	12373076	SAG St Augustine Record	Meeting Notice		\$68.64

RECEIVED

By Tara Lee at 11:45 am, Jul 07, 2026

As an incentive for customers, we provide a discount off the total invoice cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and Save!	Total Cash Amount Due Service Fee 3.99% *Cash/Check/ACH Discount *Payment Amount by Cash/Check/ACH Payment Amount by Credit Card	\$135.92 \$5.42 -\$5.42 \$135.92 \$141.34
--	--	---

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

ACCOUNT NAME St. Augustine Lakes		ACCOUNT NUMBER 762564		INVOICE NUMBER 0007778706		AMOUNT PAID
CURRENT DUE \$68.64	30 DAYS PAST DUE \$67.28	60 DAYS PAST DUE \$0.00	90 DAYS PAST DUE \$0.00	120+ DAYS PAST DUE \$0.00	UNAPPLIED PAYMENTS \$0.00	TOTAL CASH AMT DUE* \$135.92
REMITTANCE ADDRESS (Include Account# & Invoice# on check) USA TODAY Media Corp. PO Box 631244 Cincinnati, OH 45263-1244				TO PAY BY PHONE PLEASE CALL: 1-877-736-7612		TOTAL CREDIT CARD AMT DUE \$141.34
				To sign up for E-mailed invoices and online payments please go to https://gcil.my.site.com/financialservicesportal/s/		

00007625640000000000000077787060001359267172

USA TODAY CO.



PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Sarah Sweeting
St. Augustine Lakes
475 W Town PL # 114
Saint Augustine FL 32092-3649

STATE OF WISCONSIN, COUNTY OF BROWN

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

SAG St Augustine Record 06/12/2026
SAG staugustine.com 06/12/2026

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 06/12/2026

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost:	\$68.64	
Tax Amount:	\$0.00	
Payment Cost:	\$68.64	
Order No:	12373076	# of Copies:
Customer No:	762564	1
PO #:		

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

Notice of Meeting

St. Augustine Lakes

Community Development District

The meeting of the Board of Supervisors of the St. Augustine Lakes Community Development District will be held on **Monday June 22, 2026 at 11:00 a.m. at Holiday Inn Express, 2300 FL-16, St. Augustine, Florida 32084.** The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for this meeting may be obtained from the District Manager, at 475 West Town Place, Suite 114, St. Augustine, FL 32092 (and phone (904) 940-5850). This meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

James Oliver
District Manager
June 12, 2026 (12373076)

MAKE CHECK PAYABLE TO:



Post Office Box 162134
Altamonte Springs, FL 32716
(904) 262-5500

ADDRESSEE

☐ Please check if address below is incorrect and indicate change on reverse side

St Augustine Lakes CDD
Bernadette Peregrino
475 West Town Place
Suite 114
St Augustine, FL 32092

PLEASE FILL OUT BELOW IF PAYING BY CREDIT CARD



CARD NUMBER

EXP. DATE

SIGNATURE

AMOUNT PAID

ACCOUNT NUMBER

DATE

BALANCE

730908

7/9/2026

\$1,275.00

The Lake Doctors
Post Office Box 162134
Altamonte Springs, FL 32716

00000007309084001000000038950900000012750034

Please return this invoice with your payment and
notify us of any changes to your contact information.

St. Augustine Lakes

Arcadian Lakes Blvd St Augustine, FL 32092

Invoice Due Date 7/8/2026

Invoice 2153150

PO #

Invoice Date	Description	Quantity	Amount	Tax	Total
7/8/2026	Water Management - Monthly		\$1275.00	\$0.00	\$1275.00

RECEIVED

By Tara Lee at 10:53 am, Jul 09, 2026

Inspected all ponds
Phase 1A Treated pond 2, & 5 for shoreline weeds
Phase 1B Treated pond 7 for minimal algae
Phase 1C Treated ponds 8 & 9 for invasive weeds
Phase 2B Treated ponds 10 & 11 for invasive weeds
Phase 3 Treated ponds 4, 6 & 7 for invasive weeds
Treated pond 9 for algae and invasive weeds
Please allow 1-2 weeks for results

Please provide remittance information when submitting payments,
otherwise payments will be applied to the oldest outstanding invoices.

Credits \$0.00

Adjustment \$0.00

AMOUNT DUE

Total Account Balance including this invoice:

\$1275.00

This Invoice Total:

\$1275.00

Click the "Pay Now" link to submit payment by ACH

Customer #: 730908
Portal Registration #: D42AF402
Customer E-mail(s): bperegrino@gmsnf.com, ar@lakedoctors.com
Customer Portal Link: www.lakedoctors.com/contact-us/

Corporate Address
4651 Salisbury Rd, Suite 155
Jacksonville, FL 32256

Set Up Customer Portal to pay invoices online, set up recurring payments, view payment history, and edit contact information



Invoice

Vesta Property Services, Inc.
245 Riverside Avenue
Suite 300
Jacksonville FL 32202

Invoice # 433201
Date 07/01/2026

Terms Due on receipt
Due Date 07/01/2026
Memo WGV - Field Managem...

Bill To

c/o Governmental Management Services
St. Augustine Lakes CDD
475 West Town Place
Suite 114
St. Augustine FL 32092

Description	Quantity	Rate	Amount
Field Management	1	1,900.00	1,900.00

Total 1,900.00

RECEIVED

By Tara Lee at 7:54 am, Jul 10, 2026



INVOICE

INVOICE #	INVOICE DATE
1218906	7/8/2026
TERMS	PO NUMBER
Net 30	

Bill To:

St. Augustine Lakes CDD
c/o St. Augustine Lakes CDD
51 Old Bull Bay Ct
St Augustine, FL 32084

Property Name: St. Augustine Lakes CDD

Address: 51 Old Bull Bay Ct
St. Augustine, FL 32084

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: August 7, 2026

Invoice Amount: \$1,808.27

Description	Current Amount
Playground Mulch Installation 2026	
Mulch Install	\$1,808.27

RECEIVED

By Tara Lee at 2:47 pm, Jul 08, 2026

Invoice Total **\$1,808.27**

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286

Elite Amenities NE FL, LLC

4116 Running Bear Lane
Saint Johns, FL 32259 US
(904) 710-0172
eric@eliteamenities.com

INVOICE

BILL TO
St. Augustine Lakes Community
475 West Town Place, Suite 114
St. Augustine, FL 32092

INVOICE 2085
DATE 07/02/2026
TERMS Net 30
DUE DATE 08/01/2026

DATE	DESCRIPTION	QTY	RATE	AMOUNT
	Jul Aug 2026 Monthly Payment	1	5,395.86	5,395.86

	BALANCE DUE	\$5,395.86
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Ways to pay



View and pay

RECEIVED
By Tara Lee at 8:14 am, Jul 15, 2026



CINTAS
P.O. Box 631025
CINCINNATI, OH 45263-1025

Service / Billing # (904)562-7000
Fax # (904)562-7020
Payment Inquiry # (877)275-4933

Invoice

Ship To ST AUGUSTINE LAKES
924 ARCADIAN BLVD
SAINT AUGUSTINE, FL 32084

Invoice # 9379258591
Invoice Date 06/30/2026
Credit Terms NET 30 DAYS
Customer # 25057341
Store# AMENITY CENTER
Cintas Route LOC #0292 ROUTE 0005
Order # 0060464532
Payer # 25057334

Bill To ST. AUGUSTINE LAKES CDD
475 W TOWN PL STE 114
SAINT AUGUSTINE, FL 32092-3649

Material #	Description	Quantity	Unit Price	Ext Price	Tax
4003Z_AGRMT	ZOLL 3 AED AUTOMATIC AGREEMENT	1 EA	\$159.00	\$159.00	
Invoice Sub-total				\$159.00	
Tax				\$0.00	
Invoice Total				\$159.00	

Remit To CINTAS
P.O. Box 631025
CINCINNATI, OH 45263-1025

Note

RECEIVED
By Tara Lee at 1:25 pm, Jul 26, 2026

Coastal Amenity Services, LLC

816 South Edenbridge Way
Saint Augustine, FL 32092

Invoice

Date	Invoice #
7/17/2026	1571

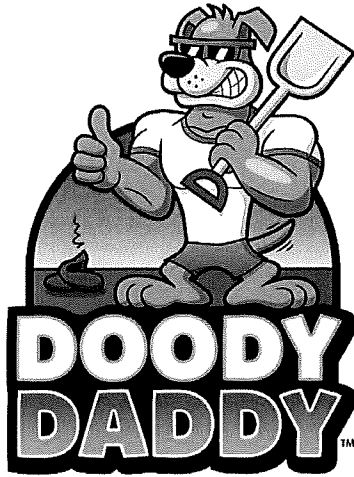
Bill To
St. Augustine Lakes 25 Old Bull Bay Ct. St. Augustine, FL 32084

RECEIVED

By Tara Lee at 1:23 pm, Jul 26, 2026

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Janitorial items purchased for the St. Augustine Lakes community are as follows: (1) box of jumbo toilet paper rolls, (1) Terminator disinfectant spray, (2) boxes of large trash bags, (1) Windex refill bottle, (2) Clorox clean up spray bottles, (1) clear liquid soap, (1) box of 13 gallon trash bags, and (1) Pine Sol bottle.	237.00	237.00
Please remit to the above address. We appreciate your business.		Total	\$237.00



July 1, 2026

Invoice No. 2607-SAL

INVOICE

Prepared for St Augustine Lakes
25 Old Bull Bay Ct St Augustine, FL 32084

DESCRIPTION OF WORK	STATIONS	VISITS	TOTAL
Servicing for - July Pet Waste Station Maintenance	9 stations	2 x Week	\$1084

RECEIVED

By Tara Lee at 12:02 pm, Jul 15, 2026

TOTAL

\$1084

PAID :

Envera
4724 Lena Rd.
Bradenton, FL 34211
(941) 556-7066

Invoice

Invoice Number 770257	Date 06/09/2026
Customer Number 400662	Due Date 07/01/2026

Page 1

Customer Name	Customer Number	P.O. Number	Invoice Number	Due Date
St. Augustine Lakes CDD	400662		770257	07/01/2026
Quantity	Description	Rate	Amount	
<i>St. Augustine Lakes CDD, 25 Old Bull Bay Ct., Saint Augustine, FL</i>				
1.00	Data Management 07/01/2026 - 07/31/2026	210.00	210.00	
1.00	Active Video Monitoring 07/01/2026 - 07/31/2026	262.50	262.50	
1.00	Service & Maintenance 07/01/2026 - 07/31/2026	244.73	244.73	
	Sales Tax			0.00
	Payments/Credits Applied			0.00
			Invoice Balance Due:	\$717.23

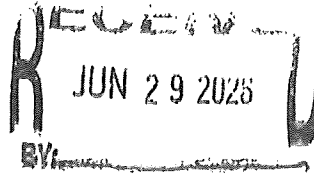
IMPORTANT MESSAGES

Important Numbers to Know:

Billing Questions: (941) 556-7066
Email: ar@enverasystems.com
Service: (941) 952-3719

RECEIVED

By Tara Lee at 12:43 pm, Jul 27, 2026



Date	Invoice #	Description	Amount	Balance Due
06/09/2026	770257	Monitoring Services	\$717.23	\$717.23

Envera
4724 Lena Rd.
Bradenton, FL 34211
(941) 556-7066

Return Service Requested

Invoice

Invoice Number 770257	Date 06/09/2026
Customer Number 400662	Due Date 07/01/2026

Net Due: \$717.23

Amount Enclosed: _____

ST. AUGUSTINE LAKES CDD
C/O GOVERNMENTAL MGMT SERVICES
475 W TOWN PL STE 114
SAINT AUGUSTINE, FL 32092-3649

6259

REMIT TO:

Envera
PO Box 2086
Hicksville, NY 11802

Envera
4724 Lena Rd.
Bradenton, FL 34211
(941) 556-7066

Invoice	
Invoice Number 771230	Date 07/01/2026
Customer Number 400662	Due Date 08/01/2026

Page: 1

Customer Name	Customer Number	PO Number	Invoice Date	Due Date
St. Augustine Lakes CDD	400662		07/01/2026	08/01/2026

Quantity	Description	Months	Rate	Amount
4721 - Unknown - St. Augustine Lakes CDD - 25 Old Bull Bay Ct., Saint Augustine, FL				
1.00	Data Management 08/01/2026 - 08/31/2026	1.00	\$210.00	\$210.00
1.00	Active Video Monitoring 08/01/2026 - 08/31/2026	1.00	\$262.50	\$262.50
1.00	Service & Maintenance 08/01/2026 - 08/31/2026	1.00	\$244.73	\$244.73
Subtotal:				\$717.23
Tax				\$0.00
Payments/Credits Applied				\$0.00
Invoice Balance Due:				\$717.23

RECEIVED
By Tara Lee at 12:40 pm, Jul 27, 2026

Date	Invoice #	Description	Amount	Balance Due
7/1/2026	771230	Monitoring Services	\$717.23	\$717.23

Envera
4724 Lena Rd.
Bradenton, FL 34211
(941) 556-7066

Invoice	
Invoice Number 771230	Date 07/01/2026
Customer Number 400662	Due Date 08/01/2026

Net Due: \$717.23
Amount Enclosed: _____

St. Augustine Lakes CDD
C/O Governmental Mgmt Services
475 W Town Pl Ste 114
Saint Augustine, FL 32092

REMIT TO: Envera
PO Box 2086
Hicksville, NY 11802



Bill To:

St. Augustine Lakes CDD
c/o St. Augustine Lakes CDD
51 Old Bull Bay Ct
St Augustine, FL 32084

Property Name: St. Augustine Lakes CDD

Address: 51 Old Bull Bay Ct
St. Augustine, FL 32084

INVOICE

INVOICE #	INVOICE DATE
1210419	7/1/2026
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: July 31, 2026

Invoice Amount: \$13,337.50

Description	Current Amount
Monthly Landscape Maintenance July 2026	\$13,337.50

RECEIVED

By Tara Lee at 1:27 pm, Jul 26, 2026

Invoice Total **\$13,337.50**

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



YELLOWSTONE
LANDSCAPE

Bill To:

St. Augustine Lakes CDD
c/o St. Augustine Lakes CDD
51 Old Bull Bay Ct
St Augustine, FL 32084

Property Name: St. Augustine Lakes CDD

Address: 51 Old Bull Bay Ct
St. Augustine, FL 32084

INVOICE

INVOICE #	INVOICE DATE
1224180	7/23/2026
TERMS	PO NUMBER
Net 30	

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: August 22, 2026

Invoice Amount: \$1,264.93

Description	Current Amount
Mailbox Area Grading Correction	
Landscape Enhancement	\$1,196.43
Subcontracted Service	\$68.50

RECEIVED

By Tara Lee at 1:29 pm, Jul 26, 2026

Invoice Total **\$1,264.93**

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286