

GOVERNORS PARK SOUTH

**COMMUNITY DEVELOPMENT
DISTRICT**

September 12, 2024

**BOARD OF SUPERVISORS
PUBLIC HEARINGS, REGULAR
MEETING AND AUDIT
COMMITTEE MEETING
AGENDA**

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Governors Park South Community Development District

OFFICE OF THE DISTRICT MANAGER

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

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

September 5, 2024

ATTENDEES:

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

Board of Supervisors

Governors Park South Community Development District

Dear Board Members:

The Board of Supervisors of the Governors Park South Community Development District will hold Public Hearings, Regular Meeting and Audit Committee Meeting on September 12, 2024 at 1:00 p.m., at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Kevin Mays; Seat 2 (*the following to be provided in separate package*)
 - A. Required Ethics Training and Disclosure Filing
 - B. Membership, Obligation and Responsibilities
 - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers
4. Ratification of Resolution 2024-33, Electing Certain Officers of the District, and Providing for an Effective Date
5. Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date
 - A. Affidavit/Proof of Publication

- B. Consideration of Resolution 2024-36, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Governors Park South Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date
6. Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements
 - *Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.*
 - *Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.*
 - A. Affidavit/Proof of Publication
 - B. Mailed Notice to Property Owner(s)
 - C. Engineer's Report *(for informational purposes)*
 - D. Master Special Assessment Methodology Report *(for informational purposes)*
 - E. Consideration of Resolution 2024-37, Authorizing District Projects for Construction and/or Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming, and Levying Special Assessments on Property Specially Benefited by Such Projects to Pay the Cost Thereof; Providing for the Payment and the Collection of Such Special Assessments by the Methods Provided for by Chapters 170, 190, and 197, Florida Statutes; Confirming the District's Intention to Issue Special Assessment Bonds; Making Provisions for Transfers of Real Property to Governmental Bodies; Providing for the Recording of an Assessment Notice; Providing for Severability, Conflicts and an Effective Date
7. Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules of Procedure, Pursuant to Sections 120.54 and 190.035, Florida Statutes
 - A. Affidavits of Publication
 - B. Consideration of Resolution 2024-38, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date
8. Public Hearing on Adoption of Fiscal Year 2023/2024 Budget
 - A. Affidavit of Publication

- B. Consideration of Resolution 2024-39 Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date
- 9. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
 - A. Affidavit of Publication
 - B. Consideration of Resolution 2024-40, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date
- 10. Authorization of Request for Qualifications for Continuing Construction Engineering & Inspection Services
- 11. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
- 12. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondents
 - I. Berger, Toombs, Elam, Gaines & Frank
 - II. DiBartolomeo, McBee, Hartley & Barnes, P.A.
 - III. Grau & Associates
 - D. Auditor Evaluation Matrix/Ranking
- 13. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
- 14. Consider Recommendation of Audit Selection Committee
 - Award of Contract
- 15. Consideration of Resolution 2024-08, Designating the Location of the Local District Records Office and Providing an Effective Date
- 16. Consideration of Resolution 2024-15, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date

17. Acceptance of Unaudited Financial Statements as of July 31, 2024

18. Approval of Minutes

A. August 8, 2024 Landowners' Meeting

B. August 8, 2024 Special Meeting

19. Staff Reports

A. District Counsel: *Kutak Rock LLP*

B. District Engineer (Interim): *England-Thims & Miller*

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

- NEXT MEETING DATE: TBD

- QUORUM CHECK

SEAT 1	JOSHUA BREAKSTONE	☐	IN PERSON	☐	PHONE	☐	NO
SEAT 2	KEVIN MAYS	☐	IN PERSON	☐	PHONE	☐	NO
SEAT 3	JUSTIN ONORATO	☐	IN PERSON	☐	PHONE	☐	NO
SEAT 4	KEVIN KRAMER	☐	IN PERSON	☐	PHONE	☐	NO
SEAT 5	NOAH BREAKSTONE	☐	IN PERSON	☐	PHONE	☐	NO

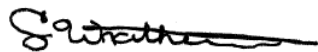
20. Board Members' Comments/Requests

21. Public Comments

22. Adjournment

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

Sincerely,



Craig Wrathell
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

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

PARTICIPANT PASSCODE: 782 134 6157

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2024-33

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
ELECTING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING
FOR AN EFFECTIVE DATE**

WHEREAS, the Governors Park South Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District desires to designate certain Officers of the District.

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

SECTION 1. Joshua Breakstone is elected Chair.

SECTION 2. Kevin Mays is elected Vice Chair.

SECTION 3. Justin Onorato is elected Assistant Secretary.

Kevin Kramer is elected Assistant Secretary.

Noah Breakstone is elected Assistant Secretary.

Ernesto Torres is elected Assistant Secretary.

SECTION 4. This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair, and Assistant Secretaries; however, prior appointments by the Board for Secretary, Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

SECTION 5. This Resolution shall become effective immediately upon its adoption.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

PASSED AND ADOPTED this 8th day of August, 2024.

ATTEST:



Secretary/Assistant Secretary

**GOVERNORS PARK SOUTH COMMUNITY
DEVELOPMENT DISTRICT**



Chair/Vice Chair, Board of Supervisors

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

5A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT

CLAY TODAY

Published Weekly
Fleming Island, Florida

STATE OF FLORIDA COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement

Being a Governors Park South CDD/ Legal Notice

In the matter of Intent to Use Uniform Method of
Collection of Non-Ad Valorem Special Assessments

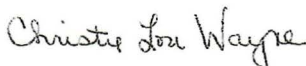
LEGAL: 119423

Was published in said newspaper in the issues:
8/15/2024, 8/22/2024, 8/29/2024 and 9/5/2024

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Sworn to me and subscribed before me 09/05/2024



NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT NOTICE OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS

Notice is hereby given that the Governors Park South Community Development District ("District") intends to use the uniform method of collecting non-ad valorem special assessments to be levied by the District pursuant to Section 197.3632, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on September 12, 2024 at 1:00 p.m., at Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem special assessments ("Uniform Method") to be levied by the District on properties located on land included within the District. The District may levy non-ad valorem special assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services and improvements within and without the boundaries of the District, which may consist of, among other things, recreational facilities, stormwater management improvements, irrigation, landscape, roadways, and other lawful improvements or services within or without the boundaries of the District.

Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the Uniform Method. This hearing is open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing may be continued to a date, time, and location to be specified on the record at the hearing.

There may be occasions when Supervisors or District Staff may participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office, c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010, at least three business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the hearing with respect to any matter considered at the hearing 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.

District Manager
Legal 119423 Published 8/15/2024, 8/22/2024, 8/29/2024 and 9/5/2024 in Clay County's Clay Today newspaper

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2024-36

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON-AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Governors Park South Community Development District (“District”) was established pursuant to the provisions of Chapter 190, *Florida Statutes*, which authorizes the District to levy certain assessments which include benefit and maintenance assessments and further authorizes the District to levy special assessments pursuant to Chapters 170 and 197, *Florida Statutes*, for the acquisition, maintenance, construction, or reconstruction of assessable improvements authorized by Chapter 190, *Florida Statutes*; and

WHEREAS, the above referenced assessments are non-ad valorem in nature and, therefore, may be levied and collected under the provisions of Section 197.3632, *Florida Statutes*, in which the State of Florida has provided a uniform method for the levying, collecting, and enforcing such non-ad valorem assessments (the “Uniform Method”); and

WHEREAS, the Board has previously adopted Resolution 2024-27 declaring the intent to use the Uniform Method for the levy, collection and enforcement of non-ad valorem special assessments authorized by Section 197.3632, *Florida Statutes*, over certain lands within the District as described therein; and

WHEREAS, pursuant to Section 197.3632, *Florida Statutes*, the District has caused notice of a public hearing on the District’s intent to use the Uniform Method to be advertised weekly in a newspaper of general circulation within Clay County for four (4) consecutive weeks prior to such hearing; and

WHEREAS, the District has held a public hearing pursuant to Section 197.3632, *Florida Statutes*, where the public and landowners were allowed to give testimony regarding the use of the Uniform Method; and

WHEREAS, the District desires to use the Uniform Method for the levy, collection and enforcement of non-ad valorem special assessments authorized by Section 197.3632, *Florida Statutes*, for special assessments, including benefit and maintenance assessments, over all the lands in the District as further described in **Exhibit A**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Governors Park South Community Development District upon conducting its public hearing as required by Section 197.3632, *Florida Statutes*, hereby expresses its need and intent to use the Uniform Method of collecting assessments imposed by the District over the lands described in **Exhibit A**, as provided in Chapters 170 and 190, *Florida Statutes*, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, *Florida Statutes*, for the purpose of paying principal and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this Resolution as **Exhibit A**. The non-ad valorem assessments and the District's use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

SECTION 2. The District's Secretary is authorized to provide the Property Appraiser and Tax Collector of Clay County and the Department of Revenue of the State of Florida with a copy of this Resolution and enter into any agreements with the Property Appraiser and/or Tax Collector necessary to carry out the provisions of this Resolution.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 12th day of September, 2024.

ATTEST:

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Legal Description of Governors Park South Community Development District

EXHIBIT A

Legal Description of Governors Park South Community Development District

LEGAL DESCRIPTION

All of Fractional Sections 28, 29 and 33, together with a portion of Fractional Section 34, a portion of Sections 19, 30 and 32, and a portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Goold T. Butler, as recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, all lying in Township 6 South, Range 26 East, said Clay County, together with a portion of Sections 3 and 4, Township 7 South, Range 26 East, said Clay County, also being a portion of those lands described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the Southeast corner of said Section 34; thence South $89^{\circ}38'35''$ West, along the Southerly line of said Section 34, said line also being the dividing line between Township 6 South and Township 7 South, a distance of 2025.79 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), said point being the Point of Beginning.

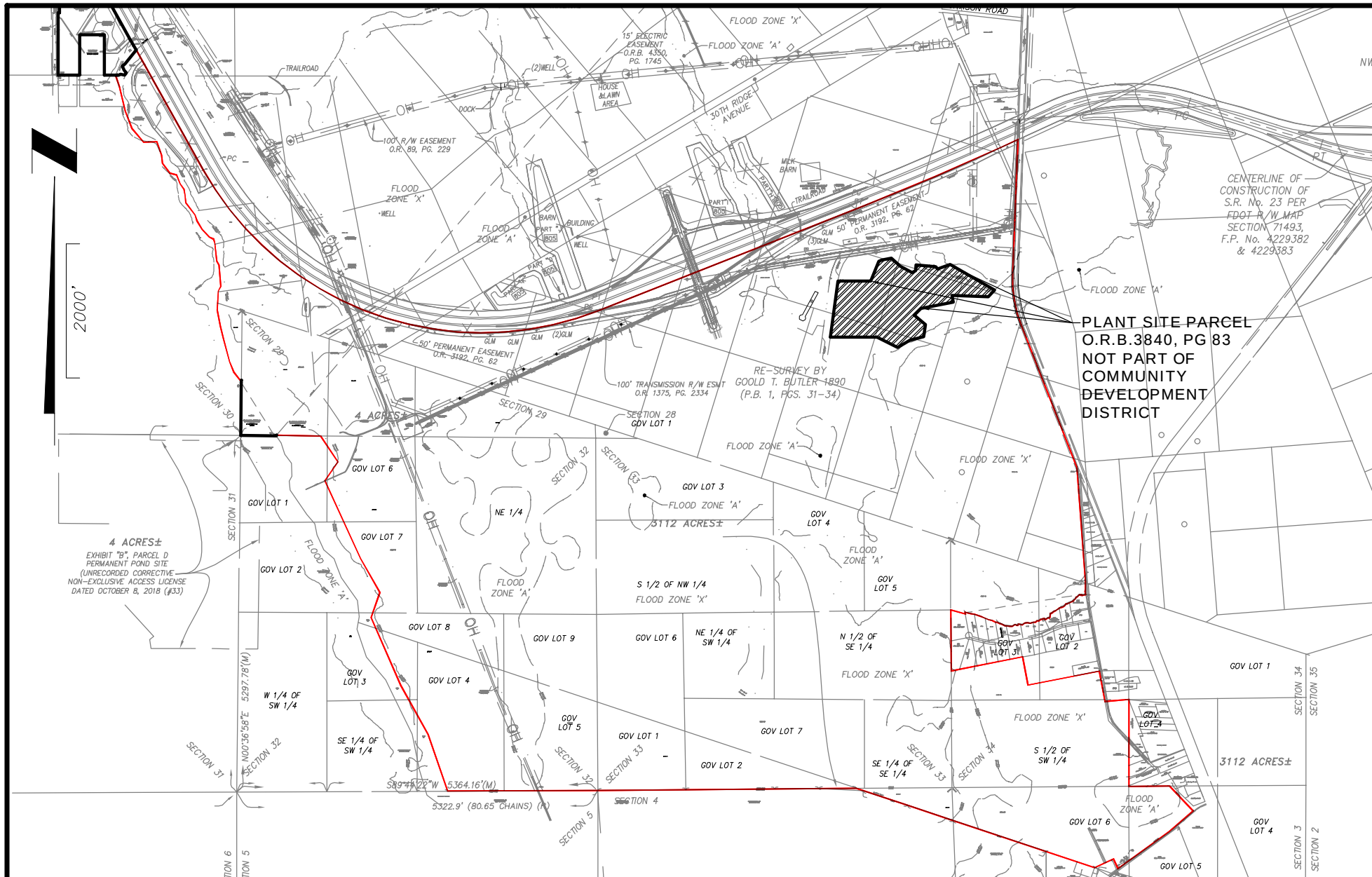
From said Point of Beginning, thence South $43^{\circ}30'30''$ East, departing said dividing line of Township 6 South and Township 7 South, and along said Westerly right of way line of Telegraph Road (also known as Pacetti Road), a distance of 506.78 feet to a point lying on the Northwestern right of way line of Bellamy Road, a variable width right of way as determined by maintenance; thence South $49^{\circ}04'41''$ West, departing said Westerly right of way line and along said Northwestern right of way line, 469.91 feet; thence South $54^{\circ}07'48''$ West, continuing along said Northwestern right of way line, 938.95 feet to a point on said right of way; thence North $24^{\circ}56'16''$ West, departing said Northwestern right of way line, 155.45 feet to a point lying on the Northeasterly prolongation of the Westerly line of those lands described and recorded in Official Records Book 1121, page 743 of said Public Records; thence South $65^{\circ}50'38''$ West, along said Northeasterly prolongation and said Westerly line, 310.24 feet to a point lying on the Northerly line of Government Lot 2 of said Section 3; thence North $71^{\circ}33'10''$ West, departing said Westerly line, along said Northerly line and along the Northerly line of Government Lot 3, said Section 3, a distance of 2213.14 feet to the Southeast corner of Government Lot 5, said Section 4; thence North $71^{\circ}38'43''$ West, along the Southerly line of said Government Lot 5, a distance of 714.48 feet; thence North $71^{\circ}37'06''$ West, continuing along said Southerly line, 804.49 feet to a point lying on the Northerly line of said Section 4; thence South $89^{\circ}30'31''$ West, departing said Southerly line and along said Northerly line, 3839.68 feet to the Northeast corner of Section 5, said Township 7 South, Range 26 East, said corner lying on the boundary line of Parcel "A", as described and recorded in Official Records Book 4134, page 1421, of said Public Records; thence along said boundary line the following 11 courses: Course 1, thence South $89^{\circ}44'22''$ West, along the Northerly line of said Section 5, a distance of 2230.82 feet; Course 2, thence North $18^{\circ}53'37''$ West, departing said Northerly line, 888.32 feet; Course 3, thence North $29^{\circ}22'13''$ West, 837.86 feet; Course 4, thence North $23^{\circ}23'34''$ West, 1097.20 feet; Course 5, thence North $19^{\circ}01'27''$ East, 393.45 feet; Course 6, thence North $29^{\circ}47'31''$ West, 579.85 feet; Course 7, thence North $24^{\circ}31'20''$ West, 1280.38 feet; Course 8, thence North $66^{\circ}44'54''$ East, 12.08 feet; Course 9, thence North $34^{\circ}18'20''$ East, 326.40 feet; Course 10, thence North $33^{\circ}50'17''$ West, 459.98 feet to the Southeasterly corner of Parcel "E", as described and recorded in said Official Records Book 4675, page 1182, said corner lying on the Southerly line of said Section 29; Course 11, thence North $89^{\circ}33'47''$ West, along said Southerly line, 1189.84 feet to the Southwesterly corner of said

Section 29; thence North 00°36'58" East, departing said boundary line and along the Westerly line of said Section 29, a distance of 783.83 feet to a point hereinafter referred to as Reference Point "A"; thence continue North 00°36'58" East, 38 feet, more or less, to the centerline of Governor's Creek; thence Northwesterly along said centerline, 5269 feet, more or less, to its intersection with the Southerly line of said Section 19; thence North 89°55'39" West, departing said centerline and along said Southerly line, 45 feet, more or less, to a point that bears North 22°13'12" West, 4931.22 feet from said Reference Point "A"; thence continue North 89°55'39" West, along said Southerly line, 170.00 feet to the Southeasterly corner of those lands described and recorded in Deed Book P, page 93, of said Public Records; thence Northerly, Westerly and Southerly along the Easterly, Northerly and Westerly lines of said Deed Book P, page 93, the following 3 courses: Course 1, thence North 00°04'21" East, departing said Southerly line, 600.60 feet; Course 2, thence North 89°55'39" West, 363.00 feet; Course 3, thence South 00°04'21" West, 600.60 feet to the Southwesterly corner thereof, said corner lying on said Southerly line of Section 19; thence North 89°55'39" West, along said Southerly line, 318.85 feet to its intersection with the Easterly right of way line of County Road No. 315 (Springbank Road), a variable width right of way as depicted on Florida Department of Transportation Right of Way Map Section No. 71493; thence Northerly along said Easterly right of way line the following 5 courses: Course 1, thence North 00°09'41" West, departing said Southerly line, 928.10 feet to the Southwesterly corner of Parcel No. 178, Part "C", as described and recorded in Official Records Book 4081, page 1173, of said Public Records; Course 2, thence North 89°50'19" East, along the Southerly line of said Parcel No. 178, Part "C", 20.39 feet to the Southeasterly corner thereof; Course 3, thence North 00°09'40" West, along the Easterly line of said Parcel No. 178, Part "C", 210.00 feet to the point of curvature of a curve concave Westerly having a radius of 1970.00 feet; Course 4, thence Northerly, continuing along said Easterly line and along the arc of said curve, through a central angle of 08°20'03", an arc length of 286.55 feet to the Northerly most corner of said Parcel 178, Part "C", said arc being subtended by a chord bearing and distance of North 04°19'42" West, 286.30 feet; Course 5, thence North 00°09'41" West, along a non-tangent line, 1030.11 feet to its intersection with the Southwesterly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way, as depicted on said Florida Department of Transportation Right of Way Map Section No. 71493; thence Easterly along said Southwesterly limited access right of way line the following 5 courses: Course 1, thence South 29°14'50" East, departing said Easterly right of way line, 4414.71 feet to the point of curvature of a curve concave Northerly having a radius of 4746.00 feet; Course 2, thence Easterly along the arc of said curve, through a central angle of 82°17'25", an arc length of 6816.38 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 70°23'32" East, 6245.44 feet; Course 3, thence North 68°27'45" East, 4268.97 feet to the point of curvature of a curve concave Northwesterly having a radius of 40,162.00 feet; Course 4, thence Northeasterly along the arc of said curve, through a central angle of 03°07'54", an arc length of 2195.13 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of North 66°53'48" East, 2194.86 feet; Course 5, thence North 65°19'52" East, 259.05 feet to its intersection with the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance; thence Southerly along said Westerly right of way line the following 3 courses: Course 1, thence South 02°13'41" West, departing said Southwesterly limited access right of way line, 1989.38 feet to the point of curvature of a curve concave Easterly having a radius of 1942.86 feet; Course 2, thence Southerly along the arc of said curve, through a central angle of 23°32'21", an arc length of 798.20 feet to the point of tangency of said curve, said arc

being subtended by a chord bearing and distance of South 09°32'30" East, 792.60 feet; Course 3, thence South 21°18'41" East, 2254.63 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), a variable width right of way per occupation and maintenance; thence Southerly along said Westerly right of way line the following five courses: Course 1, thence South 04°27'17" East, departing said Westerly right of way line of County Road 15A, 1690.81 feet; Course 2, thence South 00°12'30" East, 114.76 feet; Course 3, thence South 07°08'02" West, 43.89 feet; Course 4, thence South 09°50'30" East, 32.68 feet, said point being Reference Point C; Course 5, thence continue South 09°50'30" East, 10 feet, more or less, to a point lying on the Southerly top of bank of Prescott Branch; thence Southwesterly, departing said Westerly right of way line and along the meanderings of said Southerly top of bank, 1339 feet, more or less; thence Northwesterly, continuing along said meanderings, 744 feet, more or less; thence South 10°26'09" East, 14 feet, more or less, to a point bearing South 81°07'14" West, 1812.34 feet from said Reference Point C; thence continue South 10°26'09" East, 17.12 feet to the Northeast corner of Lot 13 of Twin Oaks, an unrecorded subdivision; thence North 74°44'25" West, along the Northerly line of said Lot 13, a distance of 222.38 feet to the Northwest corner of said Twin Oaks; thence South 00°20'15" East, along the Westerly line of said Twin Oaks, 905.60 feet to the Southwest corner thereof; thence North 78°57'35" East, along the Southerly line of said Twin Oaks, 1082.30 feet; thence South 10°37'52" East, departing said Southerly line, 425.94 feet; thence North 78°53'41" East, 1080.72 feet to a point lying on said Westerly right of way line of Telegraph Road (also known as Pacetti Road); thence South 10°35'29" East, along said Westerly right of way line, 458.78 feet to its intersection with the South line of Government Lot 2 of said Section 34, as monumented; thence North 85°25'32" East, departing said Westerly right of way line and along said South line, 353.65 feet to the Northwest corner of Government Lot 4 of said Section 34; thence South 00°05'26" East, along the Westerly line of said Government Lot 4, a distance of 1288.03 feet to the Southwest corner of said Government Lot 4; thence North 89°38'35" East, along the Southerly line of said Government Lot 4, said line also being the Southerly line of said Section 34, a distance of 604.74 feet to the Point of Beginning.

Less and except from the above described lands Plant Site Parcel, as described and recorded in Official Records Book 3840, page 83, of the Public Records of Clay County, Florida.

Containing 2045 acres, more or less.



ETM

VISION - EXPERIENCE - RESULTS
 ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

DISTRICT BOUNDARY

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

6A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared
Hugh Osteen, who on oath says that he is the publisher of
the "Clay Today" a newspaper published weekly at Fleming
Island in Clay County, Florida; that the attached copy of
advertisement
Being a Legal Notice

In the matter of Notice of Debt Assessment

LEGAL: 120142

Was published in said newspaper in the issues:

8/22/2024 and 8/29/2024

Affiant Further says that said "Clay Today" is a newspaper
published at Fleming Island, in said Clay County, Florida, and
that the said newspaper Has heretofore been continuously
published in said Clay County, Florida, Weekly, and has been
entered as Periodical material matter at the post
Office in Orange Park, in said Clay County, Florida, for
period of one year next preceeding the first publication of
the attached copy of advertisement; and affiant further says
that he has neither paid nor promised any person, firm or
corporation any discount, rebate, commission or refund for
the purpose of securing this advertisement for publication in
the said newspaper.

Hugh Osteen

Sworn to me and subscribed before me 08/29/2024

Christie Lou Wayne



NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

CLAYTODAYONLINE.COM

August 29, 2024 - CLAY TODAY 47

NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, FLORIDA STATUTES, BY THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(1)(b), FLORIDA STATUTES, BY THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF REGULAR MEETING OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors ("Board") of Governors Park South Community Development District ("District") will hold public hearings and a regular meeting at 10:00 p.m. on September 12, 2024, at the Holiday Inn and Suites, 420 Wells Road, Orange Park, Florida 32073, to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the District, and to provide for the levy, collection, and enforcement of the special assessments. The sheets and maps to be reviewed are geographically depicted below and in the District's Capital Improvement Plan, dated August 6, 2024, ("Improvement Plan"). The public hearings are being conducted pursuant to Chapters 170, 196, and 197, Florida Statutes. All persons interested may ascertain the description of the property to be assessed and the amount to be assessed to each piece or parcel of property at the District Manager's office (c/o Wuthrich, Hunt & Associates, LLC, 2300 Gladys Road, Suite 410W, Boca Raton, Florida 33431 ("District Manager's Office")).

The District is a unit of special purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements are currently expected to include, but are not limited to, roadway improvements, stormwater management system, water, wastewater and reclamation utilities, hardcape, landscape and irrigation improvements, undergrounding of electrical utilities, recreational amenities, community center, and other improvements, all as more specifically described in the Improvement Plan ("Improvements") on file and available during normal business hours at the District Manager's Office.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District's Master Special Assessment Methodology Report, dated August 6, 2024 ("Assessment Report"), which is on file and available during normal business hours at the District Manager's Office.

The purpose of any such assessment is to secure bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against all benefited lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category currently expected to be assessed. The method of allocating assessments for Improvements to be funded by the District will initially be determined on an equal assessment per gross acre basis, and will be allocated on an equivalent residential unit ("ERU") basis at the time that such property is planned, sited, planned, or subjected to a declaration of condominium. Please consult the Assessment Report for more details.

The annual principal assessment levied against each parcel will be based on requirement under thirty (30) years of the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than \$483,795,000 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment, and interest. The proposed schedule of assessments is as follows:

Product Type	ERU (per unit)	Maximum Principal (per unit)	Maximum Annual Installment (per unit)*
Townhomes	0.50	\$50,904.05	\$4,810.29
Single Family 50'	1.00	\$101,808.10	\$9,620.59
Single Family 60'	1.20	\$122,169.72	\$11,544.70

*Includes collection fees and early payment discount allowances

The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subject to the issuance of debt to finance the Improvements. These annual assessments will be collected on the City County ("County") tax roll by the County Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

Also, at 10:00 p.m. on September 12, 2024, at the Holiday Inn and Suites, 420 Wells Road, Orange Park, Florida 32073, the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District. The Board meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board meeting and/or the public hearings may be continued in progress to a date and time certain announced at the meeting and/or hearings.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Manager's Office at (904) 571-0010 at least 48 hours 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 Manager's Office.

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

RESOLUTION 2024-28

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE IMPROVEMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEPAID BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAN; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the Board of Supervisors (the "Board") of the Governors Park South Community Development District (the "District") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the infrastructure improvements (the "Improvements") described in the District's Capital Improvement Plan, dated August 6, 2024, attached hereto as Exhibit A and incorporated herein by reference;

WHEREAS, it is in the best interest of the District to pay the cost of the Improvements by special assessments pursuant to Chapter 190, Florida Statutes (the "Assessments"); and

WHEREAS, the District is empowered by Chapter 190, the Uniform Community Development District Act, Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements, and Chapter 197, the Uniform Method for the Levy, Collection and Enforcement of Non-Ad Valorem Assessments, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the Master Special Assessment Methodology Report, dated August 6, 2024, attached hereto as Exhibit B and incorporated herein by reference and on file at 2300 Gladys Road, Suite 410W, Boca Raton, Florida 33431 (the "District Records Office"); and

WHEREAS, the District hereby determines that the Assessments to be levied will not exceed the benefit to the property improved;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT:

1. Assessments shall be levied to defray a portion of the cost of the Improvements.
2. The nature and general location of, and plans and specifications for, the Improvements are described in Exhibit A, which is on file at the District Records Office. Exhibit B is also on file and available for public inspection at the same location.
3. The total estimated cost of the Improvements is \$348,390,246.00 (the "Estimated Cost").
4. The Assessments will defray approximately \$483,795,000.00, which amounts include the Estimated Cost, plus financing-related costs, capitalized interest and a debt service reserve.
5. The manner in which the Assessments shall be apportioned and paid is set forth in Exhibit B, including provisions for supplemental assessment resolutions.
6. The Assessments shall be levied, within the District, on all lots and lands adjoining and contiguous or bordering and abutting upon the Improvements or specially benefited thereby and further designated by the assessment plan heretofore provided for.
7. There is on file, at the District Records Office, an assessment plan showing the area to be assessed, with certain plans and specifications describing the Improvements and the estimated cost of the Improvements, all of which shall be open to inspection by the public.
8. Commencing with the year in which the Assessments are levied and confirmed, the Assessments shall be paid in not more than thirty (30) annual installments. The Assessments may be payable at the same time and in the same manner as are ad valorem taxes and collected pursuant to Chapter 197, Florida Statutes; provided, however that in the event the uniform non-ad valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law.
9. The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in Exhibit B hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.
10. The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the assessments or the making of the Improvements, the cost thereof, the manner of payment therefor, or the amount thereof to be assessed against each property as improved.
11. The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) consecutive weeks) in a newspaper of general circulation within Clay County and to provide such other notice as may be required by law or deemed to be in the best interests of the District.
12. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 8th day of August, 2024.

ATTEST:
/s/ Emerald Torres
Secretary/Assistant Secretary

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
/s/ Joshua Brekstone
Chair/Vice Chair, Board of Supervisors

Exhibit A: District Capital Improvement Plan, dated August 6, 2024
Exhibit B: Master Special Assessment Methodology Report, dated August 6, 2024

Legal 120142 published August 22 & 29, 2024 in Clay County's Clay Today Newspaper.

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

6B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

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

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Curtis Marcoux, am employed by Wrathell, Hunt and Associates LLC, and, in the course of that employment, serve as Financial Analyst for the Governors Park South Community Development District.
3. Among other things, my duties include preparing and transmitting correspondence relating to the Governors Park South Community Development District.
4. I do hereby certify that on August 12, 2024, and in the regular course of business, I caused letter(s), in the form attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the Governors Park South Community Development District of their rights under Chapters 170 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of assessments. I further certify that the letters were sent to the addressees identified in **Exhibit A** and in the manner identified in **Exhibit A**.
5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

FURTHER AFFIANT SAYETH NOT.


By: Curtis Marcoux

SWORN AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization this 12th day of August 2024, by Curtis Marcoux, for Wrathell, Hunt and Associates LLC, who ☒ is personally known to me or ☐ has provided _____ as identification, and who ☐ did or ☒ did not take an oath.



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

NOTARY PUBLIC

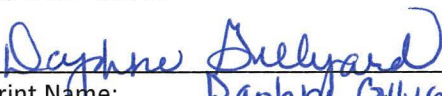

Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH390392
My Commission Expires: 8/20/2027

EXHIBIT A: Copy of Mailed Notice

9589 0710 5270 1017 2056 69

U.S. Postal Service[™]
CERTIFIED MAIL[®] RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com[®].

OFFICIAL USE

Certified Mail Fee
\$

Extra Services & Fees (check box, add fee as appropriate)
☐ Return Receipt (hardcopy) \$
☐ Return Receipt (electronic) \$
☐ Certified Mail Restricted Delivery \$
☐ Adult Signature Required \$
☐ Adult Signature Restricted Delivery \$

Postage
\$

Total Postage
\$

Sent To
Street and #
City, State, ZIP+4[®]

WINDY HILL STATION
WINDY HILL, CT 06095
AUG 12 2024
Postmark Here
33431-1505

**GOVERNORS PARK PROPERTY
HOLDINGS, LLC
300 ATLANTIC ST
STAMFORD, CT 06901**

PS Form 3800, January 2023 PSN 7530-02-000-9047 See Reverse for Instructions

Governors Park South Community Development District

OFFICE OF THE DISTRICT MANAGER

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

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

August 12, 2024

Via First Class U.S. Mail – Certified Receipt

Governors Park Property Holdings, LLC

300 Atlantic St

Stamford, CT 06901

RE: Governors Park South Community Development District

Notice of Public Hearings on Assessments to Property

**Parcel ID #(s): 38-06-26-016516-000-00, 32-06-26-015650-001-00, 33-06-26-015652-000-00,
34-06-26-015714-000-00, 03-07-26-015792-000-00, 29-06-26-015611-001-00**

Dear Property Owner:

You are receiving this notice because Clay County (“**County**”) records indicate you are a property owner within the Governors Park South Community Development District (“**District**”). The District is a special-purpose unit of local government established pursuant to Chapter 190, *Florida Statutes*. The property you own that is the subject of this notice is identified above.

In accordance with Chapters 170, 190 and 197, *Florida Statutes*, this letter is to notify you that the District’s Board of Supervisors (“**Board**”) will hold public hearings and a public meeting at:

DATE: September 12, 2024

TIME: 1:00 p.m.

LOCATION: Holiday Inn and Suites

620 Wells Road

Orange Park, Florida 32073

The purpose of the public hearings announced above is to consider the imposition of special assessments, and adoption of assessment rolls to secure proposed bonds, on certain benefited lands within the District, and to provide for the levy, collection, and enforcement of such special assessments. At the public hearings, the Board will sit as an equalizing board to hear and consider testimony from any interested property owners as to the propriety and advisability of making the Improvements (defined below), or some phase thereof, as to the cost thereof, as to the manner of payment thereof, and as to the amount thereof to be assessed against each property so improved. All affected property owners have a right to appear at the public hearings and to file written objections with the District's Board within twenty (20) days of this notice.

At the August 8, 2024, meeting of the District’s Board, the District approved the *Capital Improvement Plan*, dated August 6, 2024 (“**Master Engineer’s Report**”), describing the nature of the improvements that may be constructed or acquired by the District that benefit lands within the District, including, but not limited to, roadway improvements, stormwater management system, water, wastewater and reclaim utilities, hardscape, landscape and irrigation improvements, undergrounding of electrical utilities, recreational amenities, conservation/mitigation, and other improvements, all as more specifically described in the Master Engineer’s Report (collectively, “**Improvements**”). A courtesy copy of the Master Engineer’s Report is attached hereto as **Exhibit A**. The District estimates that it will cost approximately \$348,390,246 to construct the Improvements contemplated by the District.

As a property owner of assessable land within the District, the District intends to assess your property, in the manner set forth in the District's *Master Special Assessment Methodology Report*, dated August 8, 2024 (the "**Master Assessment Report**"). The Master Assessment Report was also approved in substantial form at the Board's August 8, 2024, public meeting. For your review, we have enclosed a copy of the Master Assessment Report as **Exhibit B**, which includes a preliminary assessment roll. Note that the assessment roll is created with information provided by the County.

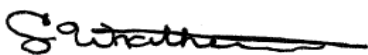
The purpose of any such assessment is to secure the bonds issued to fund the Improvements. As described in more detail in the Master Assessment Report, the District's assessments will be levied against all benefitted lands within the District. The Master Assessment Report identifies maximum assessment amounts for each land use category currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per gross acre basis, and will be allocated on an equivalent residential unit ("ERU") basis at the time that such property is platted, site planned, or subjected to a declaration of condominium. Please consult the Master Assessment Report for more details.

The total maximum assessment amount to be levied against each parcel, and the number of units contained within each parcel, is detailed in the Master Assessment Report, as such Master Assessment Report may be amended at the below referenced hearing. The total revenue the District will collect by these assessments is anticipated to be \$483,785,000, which includes the estimated cost of the Improvements, plus financing-related costs, capitalized interest, a debt service reserve, and cost of issuance, but excludes anticipated fees and costs of collection or enforcement, discounts for early payment, and the annual interest costs of the debt issued to finance the Improvements. The total assessment amount to be levied against property that you own is reflected on the preliminary assessment roll attached to the Master Assessment Report.

The assessments may appear on your regular tax bill issued by the County Tax Collector. However, the District may in its discretion at any time choose instead to directly collect these assessments. As provided in the Master Assessment Report, the assessments will constitute a lien against your property that may be prepaid in accordance with Chapter 170, *Florida Statutes*, or may be paid in not more than thirty (30) annual installments. The failure to pay any assessments collected on the tax roll will cause a tax certificate to be issued against your property within the District which may result in a loss of title. Alternatively, if the assessments are directly collected, the failure to pay such direct bill invoice may result in the District pursuing a foreclosure action, which may result in a loss of title.

Information concerning the assessments and copies of applicable documents are on file and available during normal business hours at the District Manager's Office, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, or by contacting the District Manager at (561) 571-0010. You may appear at the hearing or submit your comments in advance to the attention of the District Manager at the address above.

Sincerely,



Craig Wrathell
District Manager

Enclosures:

Exhibit A: *Master Engineer's Report*
Exhibit B: *Master Assessment Report*

**CAPITAL IMPROVEMENT PLAN
FOR THE
GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT**

PREPARED FOR:

**BOARD OF SUPERVISORS
GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT**

ENGINEER:

England, Thims and Miller, Inc.

14775 Old St. Augustine Road
Jacksonville, Florida, 32224

Project Number 18-127-23

August 6, 2024

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

CAPITAL IMPROVEMENT PLAN

1. INTRODUCTION

The purpose of this report is to provide a description of the Capital Improvement Plan (“CIP” or “**Master Project**”) and estimated costs of the CIP for the Governors Park South Community Development District (the “**District**” or the “CDD”).

2. GENERAL SITE DESCRIPTION

The **District** is located in unincorporated Clay County, Florida, (“**County**”) and covers approximately 2,045 acres of land. **Table 2** below shows a breakdown of acreage by residential product type. **Exhibit A** depicts the general location of the Governors Park South Property. The site is generally located northwest of US Highway-17S, west of County Road-15A (“**CR-15A**”) and south of County Road-16A (“**CR-16A**”). A metes and bounds legal description of the external boundary of the District, post boundary amendment, (the “**District Property**”) is attached as **Exhibit B**. The **District** is currently petitioning Clay County to remove approximately 185 acres of land in the northeast portion of The **District** leaving a balance of approximately 1860 acres under the **District**. As this boundary Amendment is likely to be approved, this report assumes such approval.

Currently, the site is mostly clear grassy meadows with pockets of forest.

3. PROPOSED CAPITAL IMPROVEMENT PROJECT

The CIP is intended to provide public infrastructure improvements for the District Property, which is entitled for up to 2,714 residential units, with 2,600 units being single-family and 114 units being townhomes. Unit count by product type is shown in **Table 1** below. A plan for the District Property is attached to this report as **Exhibit C**. The plan depicts the proposed lot count, and lot type, for the District Property, as follows:

Table 1: Unit Count

Product Type	Residential Units
Market Rate:	
50' Single-family	1,776
60' Single-family	824
22' Townhomes	114
TOTAL	2,714

Table 2: Acreage Breakdown

Land Use	Acreage (Approx.)
Lot Development	904
Roads	202.55
Park Areas	10.40
Stormwater Ponds	290

Conservation Areas	452.65
TOTAL	1859

The CIP infrastructure includes:

Roadway Improvements:

The CIP includes major collector and minor collector roads within the District Property. Generally, collector roads will have 4 lanes; however, some roads will transition to 2-lane undivided and all other roads will be 2-lane undivided roads, as depicted in **Exhibit D**. Such roads will include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping, signage and sidewalks/multi-use paths within rights-of-way abutting portions of the District Property that do not contain residential lots. Sidewalks and multi-use paths abutting lots will be constructed by homebuilders. All roads will be designed in accordance with County standards. **Exhibit E** depicts typical sections to be used for designated sections of collector roads.

All internal roadways will be open to, and accessible by, the public and may be financed by the District, and are anticipated to be dedicated to the County or the CDD for ownership, operation, and maintenance. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowners association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities, on-site conservation/mitigation and stormwater improvements behind such gated areas).

Stormwater Management System:

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from the District Property. The stormwater system within the project discharges to Black Creek. The stormwater system will be designed consistent with the criteria established by the St. Johns River Water Management District (“**SJRWMD**”) and the County for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system, including the inlets and storm sewer systems within the right-of-way.

NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of mass grading of lots.

Water, Wastewater and Reclaim Utilities:

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaimed water infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection. Water main connection will be made at US-17 South.

Wastewater improvements for the Project will include an on-site 8-inch diameter gravity collection system, off-site and on-site force mains ranging from 4-inches to 16-inches and on-site lift stations. The off-site force main connection will be made at the Clay County Utility Authority (“**CCUA**”) wastewater and water treatment plant.

Similarly, the reclaimed water main will be constructed to provide service for irrigation throughout the community, and will consist of 16-inch diameter PVC pipe on collector roads, 12-inch PVC for individual Pod service, and 8-inch for Phase 1A service. Connection will be made at US-17 South.

The water and reclaimed distribution and wastewater collection systems for all phases will be completed by the District and then dedicated to CCUA for ownership, operation and maintenance. Any water and sewer laterals on private property will not be financed by the District.

All master utility layouts can be seen below in **Exhibit F**.

Flood Control

The District currently intends to finance certain surface and subsurface drainage improvements necessary for development within the District boundaries. This section of infrastructure includes clearing, grubbing, roadway storm sewer collection system, stormwater management facilities, flood control, groundwater control, surface and subsurface drainage improvements. Cost estimates include stormwater pond construction, drainage catch basins, inlets, underground storm piping within roadways, control structures, grading, sod and seeding as required for sediment and erosion control, etc. The clearing, grubbing and earthwork estimates include all work necessary for the complete right-of-way area, include utility easements, and surrounding residential areas as necessary to provide a complete stormwater management system.

Stormwater management facilities provide for the attenuation and treatment of stormwater runoff from the project in accordance with SJRWMD and County standards. As part of the complete stormwater management system, earthwork will include portions of residential lots as needed to collect stormwater runoff into the stormwater management facilities. This earthwork will include placing fill above the 100-year pond design high water elevation and to provide positive discharge from the residential lots to the storm sewer collection system. The District will not include any earthwork costs on private lots.

Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and rights-of-way. The irrigation system will consist of 4-inch minimum PVC pipe. Moreover, hardscaping will consist of entry features, benches, and walks.

The County has distinct design criteria requirements for planting and irrigation design. Therefore, the Master Project will at a minimum meet those requirements but in most cases exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in rights-of-way owned by the County may be maintained pursuant to a right-of-way agreement to be entered into with the County. The irrigation system funded by the District will serve the properties owned by the District and, in some cases, the County right-of-way.

Street Lights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with Clay Electric Cooperative Inc. (“CEC”), in which case the District will fund the street lights through an annual operations and maintenance assessment. As such, street lights are not included as part of the CIP.

The CIP does however include the incremental costs of undergrounding the conduits for electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by CEC and not paid for by the District as part of the CIP.

Recreational Amenities:

The District intends to develop a recreational amenity for the Master Project, which may include but not limited to pocket parks, amenity center, pool, playing fields and playing surfaces. All such amenities will be open to, and accessible by, the public, subject to lawfully imposed user fees, rates, and charges.

Environmental Conservation/Mitigation

There are approximately 27.35 acres of forested and herbaceous wetland impacts associated with the construction of the District’s infrastructure, which will require mitigation credits from an off-site mitigation bank. Exact numbers of wetland impact acres and associated mitigation credits will be determined during permitting. The District will be responsible for the design, permitting, construction, maintenance, and government reporting of the environmental mitigation. These costs are included within the CIP.

Professional Services

The CIP includes various professional services. These include: (i) engineering, legal, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

Off-Site Improvements

Off-site improvements may include the improvements to CR-15A, the connection of Green Cove Springs Boulevard from CR-15A to US-17, underground electric conduits, hardscape, landscape, irrigation, fencing and signage.

The District’s CIP functions as a system of improvements benefitting all lands within the District.

All of the foregoing improvements are required by applicable development approvals. Note that except as stated herein, there are no impact fee or similar credits available related to the construction of any such improvements.

The following table shows which entity will finance, own and operate the various improvements of the CIP:

TABLE 3: Entity Delineation

<u>Facility Description</u>	<u>Financing Entity</u>	<u>Ownership & Maintenance Entity</u>
Roadways	CDD	CDD/CC
Stormwater Management	CDD	CDD/CC
Utilities (Water, Sewer, Reclaim)	CDD	CCUA
Hardscape/Landscape/Irrigation	CDD	CDD
Undergrounding of Conduit	CDD	CEC
Amenity	CDD	CDD
Off-site Improvements	CDD	CDD/CC/CCUA

CDD – Governors Park South Community Development District

CC – Clay County

CEC – Clay Electrical Cooperative

CCUA- Clay County Utility Authority

4. PERMITTING/CONSTRUCTION COMMENCEMENT

The necessary permits for the construction of the CIP are ongoing and include the following agencies:

Clay County

Clay County Utility Authority

St. Johns River Water Management District (SJRWMD)

Florida Department of Environmental Protection (FDEP) Water and Sewer

Army Corps of Engineers (ACE) Wetland Permitting

Any permits already submitted are listed in **Table 4**:

Table 4: Permit status

Project Name	Agency	Status
Governors Park Pod A/B	CCUA	Pending approval
Governors Park Pod A/B	Clay County	Pending approval
Governors Park Pod A/B	SJRWMD	Pending approval
GCSB extension to FCE	CCUA	Pending approval
GCSB extension to FCE	Clay County	Pending approval
GCSB extension to FCE	SJRWMD	Pending approval
Overall Mass Grading	SJRWMD	Pending approval
Overall Mass Grading	ACE	Pending approval

5. OPINION OF PROBABLE CONSTRUCTION COSTS

Table 5 shown below presents, among other things, the Opinion of Probable Cost for the CIP. It is our professional opinion that the costs set forth in Table 4 are reasonable and consistent with market pricing.

TABLE 5

Master Off-site Infrastructure Summary of Costs

Improvement Description	Estimated Cost
C.R. 15A Roadway Improvements	\$2,000,000
GCSB from CR-15A to US-17	\$5,500,000
Master Off-Site Utility Improvements ¹ (potable water, sewer and reclaimed water transmission)	\$3,354,000
Underground Electric (conduit only for roadway)	\$220,000
Hardscape, Landscape, Irrigation, Fencing, and Signage	\$2,100,000
Planning, Engineering, Survey, and Regulatory (15%)	\$1,976,100
Subtotal	\$15,150,100
Contingency (20%)	\$3,030,020
MASTER OFF-SITE INFRASTRUCTURE TOTAL	\$18,180,120

Master On-site Infrastructure Summary of Costs

Improvement Description	Estimated Cost
GCSB (4-Lane roadway)	\$15,492,500
4-Lane Collector	\$6,287,500
2-Lane Collector	\$26,120,000
Master On-Site Utility Improvements ¹ (potable water, sewer and reclaimed water transmission)	\$17,180,300
Underground Electric (conduit only for roadway)	\$350,000
Sewage Pump Stations (25 stations)	\$13,750,000
Wetland Mitigation	\$5,060,000
Amenity Center	\$5,500,000
Hardscape, Landscape, Irrigation, Fencing, and Entry Feature	\$19,000,000
Stormwater Management, Flood Control, and Groundwater Control	\$28,000,000
Planning, Engineering, Survey, and Regulatory (15%)	\$20,511,045
Subtotal	\$157,251,345
Contingency (20%)	\$31,450,269
MASTER ON-SITE INFRASTRUCTURE TOTAL	\$188,701,614

Neighborhood Infrastructure Summary of Costs

Improvement Description	Estimated Cost
22' Townhomes (114 units)¹	
-Water Distribution System	\$361,152
-Reclaimed Water Distribution System	\$361,152
-Sewer Collection System	\$601,920
-Neighborhood Roadways	\$902,880
-Drainage Collection System	\$451,440
-Stormwater Management Facilities	\$331,056
50' Single Family Units (1,776 units)¹	
-Water Distribution System	\$7,672,320
-Reclaimed Water Distribution System	\$7,672,320
-Sewer Collection System	\$12,787,200
-Neighborhood Roadways	\$19,180,800
-Drainage Collection System	\$9,590,400
-Stormwater Management Facilities	\$7,032,960
60' Single Family Unit (824 units)¹	
-Water Distribution System	\$4,271,616
-Reclaimed Water Distribution System	\$4,271,616
-Sewer Collection System	\$7,119,360
-Neighborhood Roadways	\$10,679,040
-Drainage Collection System	\$5,339,520
-Stormwater Management Facilities	\$3,915,648
Subtotal	\$102,542,400
Planning, Engineering, Survey, and Regulatory (15%)	\$15,381,360
Subtotal	\$117,923,760
Contingency (20%)	\$23,584,752
NEIGHBORHOOD INFRASTRUCTURE TOTAL	\$141,508,512

1. Does not include master infrastructure

- * Cost estimates contained in this report are based upon year 2024 dollars and have been prepared based upon the best available information, without benefit of final engineering design and environmental permitting. England-Thims & Miller, Inc. believes the enclosed estimates to be accurate based upon the available information, however, actual costs will vary based upon final engineering, planning, approvals from regulatory authorities, and market conditions.

The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other CDD expenditures that may be incurred.

6. CONCLUSIONS

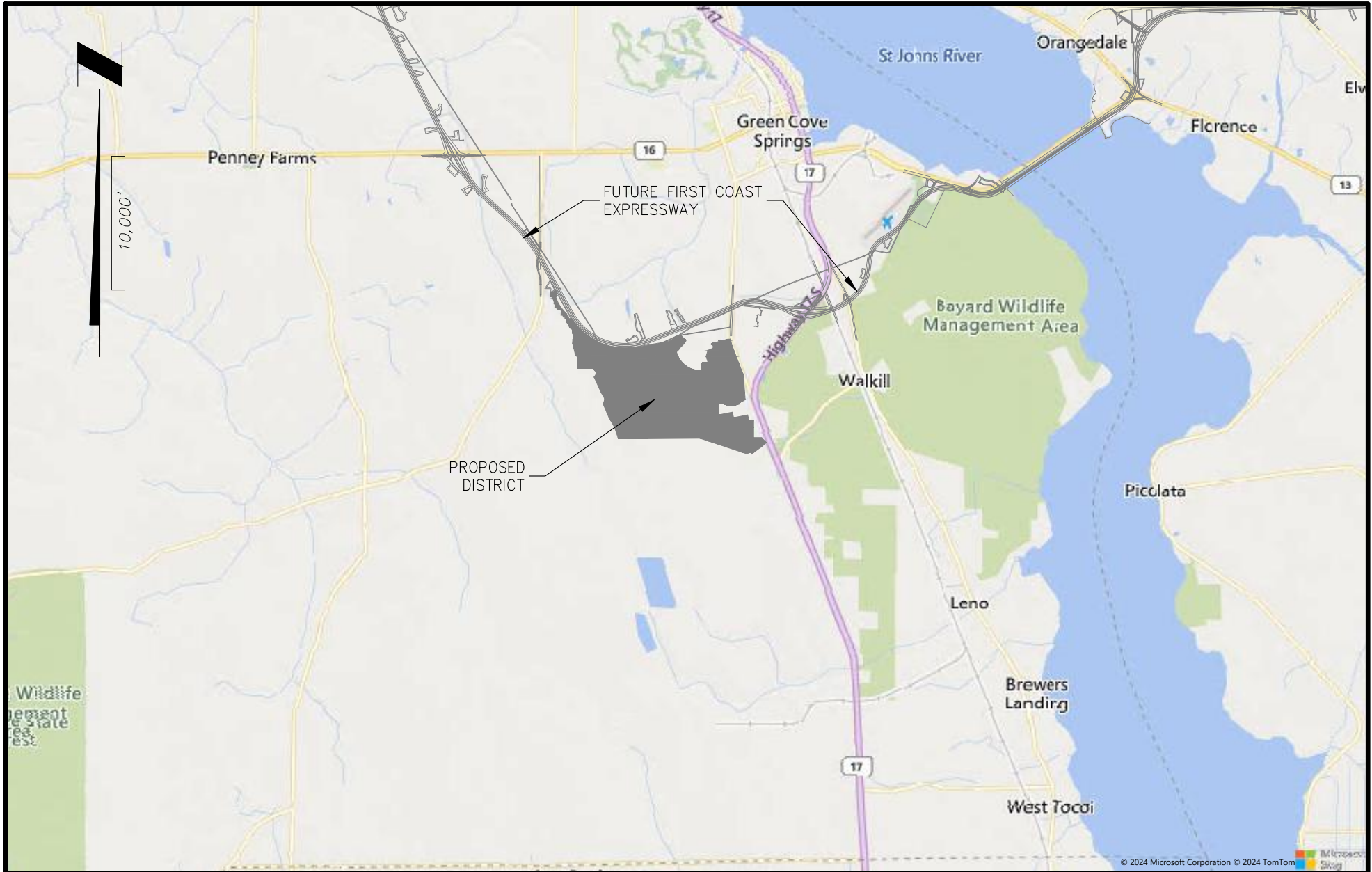
The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- The estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the County;
- All of the improvements comprising the CIP are required by applicable development approvals;
- The CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course;
- The reasonably expected economic life of the CIP is anticipated to be at least 20 years;
- The assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs; and
- The CIP will function as a system of improvements benefitting all lands within the District.

The professional service for establishing the Construction Opinion of Probable Cost is consistent with the degree of care and skill exercised by members of the same profession under similar circumstances. The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on public easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property. Excess dirt may be sold off by the District.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.



ETM

VISION - EXPERIENCE - RESULTS
 ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

EXHIBIT A

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

BOUNDARY AMENDMENT
 CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----

Revised July 23, 2024

April 8, 2024

Page 1 of 4

Work Order No. 23-271.01

File No. 129F-21.01A

EXHIBIT B**Governors Park South CDD****DEPARTMENT AMENDMENT**

All of Fractional Sections 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, together with a portion of Fractional Section 23 (all of Sections 19, 30 and 32, [REDACTED] Mill Grant), as subdivided in the re-survey by Goold T. Butler, as recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, all lying in Township 6 South, Range 26 East, said Clay County, together with a portion of Sections 3 and 4, Township 7 South, Range 26 East, said Clay County, also being a portion of those lands described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the Southeast corner of said Section 34; thence South 89°38'35" West, along the Southerly line of said Section 34, said line also being the dividing line between Township 6 South and Township 7 South, a distance of 2025.79 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), said point being the Point of Beginning.

From said Point of Beginning, thence South 43°30'30" East, departing said dividing line of Township 6 South and Township 7 South, and along said Westerly right of way line of Telegraph Road (also known as Pacetti Road), a distance of 506.78 feet to a point lying on the Northwestern right of way line of Bellamy Road, a variable width right of way as determined by maintenance; thence South 49°04'41" West, departing said Westerly right of way line and along said Northwestern right of way line, 469.91 feet; thence South 54°07'48" West, continuing along said Northwestern right of way line, 938.95 feet to a point on said right of way; thence North 24°56'16" West, departing said Northwestern right of way line, 155.45 feet to a point lying on the Northeasterly prolongation of the Westerly line of those lands described and recorded in Official Records Book 1121, page 743, of said Public Records; thence South 65°50'38" West, along said Northeasterly prolongation and said Westerly line, 310.24 feet to a point lying on the Northerly line of Government Lot 2 of said Section 3; thence North 71°33'10" West, departing said Westerly line, along said Northerly line and along the Northerly line of Government Lot 3, said Section 3, a distance of 2213.14 feet to the Southeast corner of Government Lot 5, said Section 4; thence North 71°38'43" West, along the Southerly line of said Government Lot 5, a distance of 714.48 feet; thence North 71°37'06" West, continuing along said Southerly line, 804.49 feet to a point lying on the Northerly line of said Section 4; thence South 89°30'31" West, departing said Southerly line and along said Northerly line, 3839.68 feet to the Northeast corner of Section 5, said Township 7 South, Range 26 East, said corner lying on the boundary line of Parcel "A", as described and recorded in Official Records Book 4134, page 1421, of said Public Records; thence along said boundary line the following 11 courses: Course 1, thence South 89°44'22" West, along the Northerly line of said Section 5, a distance of 2230.82 feet; Course 2, thence North 18°53'37" West, departing said Northerly line, 888.32 feet; Course 3, thence North 29°22'13" West, 837.86 feet; Course 4, thence North 23°23'34" West, 1097.20 feet; Course 5, thence North 19°01'27" East, 393.45 feet; Course 6, thence North 29°47'31" West, 579.85 feet; Course 7, thence North

Governors Park South CDD (continued)

24°31'20" West, 1280.38 feet; Course 8, thence North 66°44'54" East, 12.08 feet; Course 9, thence North 34°18'20" East, 326.40 feet; Course 10, thence North 33°50'17" West, 459.98 feet to the Southeasterly corner of Parcel "E", as described and recorded in said Official Records Book 4675, page 1182, said corner lying on the Southerly line of said Section 29; Course 11, thence North 89°33'47" West, along said Southerly line, 1189.84 feet to the Southwesterly corner of said Section 29; thence North 00°36'58" East, departing said boundary line and along the Westerly line of said Section 29, a distance of 783.83 feet to a point hereinafter referred to as Reference Point "A"; thence continue North 00°36'58" East, 38 feet, more or less, to the centerline of Governor's Creek; thence Northwesterly along said centerline, 5269 feet, more or less, to its intersection with the Southerly line of said Section 19; thence North 89°55'39" West, departing said centerline and along said Southerly line, 45 feet, more or less, to a point that bears North 22°13'12" West, 4931.22 feet from said Reference Point "A"; thence continue North 89°55'39" West, along said Southerly line, 170.00 feet to the Southeasterly corner of those lands described and recorded in Deed Book P, page 93, of said Public Records; thence Northerly, Westerly and Southerly along the Easterly, Northerly and Westerly lines of said Deed Book P, page 93, the following 3 courses: Course 1, thence North 00°04'21" East, departing said Southerly line, 600.60 feet; Course 2, thence North 89°55'39" West, 363.00 feet; Course 3, thence South 00°04'21" West, 600.60 feet to the Southwesterly corner thereof, said corner lying on said Southerly line of Section 19; thence North 89°55'39" West, along said Southerly line, 318.85 feet to its intersection with the Easterly right of way line of County Road No. 315 (Springbank Road), a variable width right of way as depicted on Florida Department of Transportation Right of Way Map Section No. 71493; thence Northerly along said Easterly right of way line the following 5 courses: Course 1, thence North 00°09'41" West, departing said Southerly line, 928.10 feet to the Southwesterly corner of Parcel No. 178, Part "C", as described and recorded in Official Records Book 4081, page 1173, of said Public Records; Course 2, thence North 89°50'19" East, along the Southerly line of said Parcel No. 178, Part "C", 20.39 feet to the Southeasterly corner thereof; Course 3, thence North 00°09'40" West, along the Easterly line of said Parcel No. 178, Part "C", 210.00 feet to the point of curvature of a curve concave Westerly having a radius of 1970.00 feet; Course 4, thence Northerly, continuing along said Easterly line and along the arc of said curve, through a central angle of 08°20'03", an arc length of 286.55 feet to the Northerly most corner of said Parcel 178, Part "C", said arc being subtended by a chord bearing and distance of North 04°19'42" West, 286.30 feet; Course 5, thence North 00°09'41" West, along a non-tangent line, 1030.11 feet to its intersection with the Southwesterly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way, as depicted on said Florida Department of Transportation Right of Way Map Section No. 71493; thence Easterly along said Southwesterly limited access right of way line the following 3 courses: Course 1, thence South 29°14'50" East, departing said Easterly right of way line, 4414.71 feet to the point of curvature of a curve concave Northerly having a radius of 4746.00 feet; Course 2, thence Easterly along the arc of said curve, through a central angle of 82°17'25", an arc length of 6816.38 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 70°23'32" East, 6245.44 feet; Course 3, thence North 68°27'45" East, 2341.00 feet; thence South 44°34'14" East, departing said Southwesterly limited access right of way line, 685.65 feet; thence South 15°59'15" East, 38.28 feet; thence South 52°24'18" East, 57.69 feet; thence South 83°24'26" East, 60.22 feet; thence

Governors Park South CDD (continued)

South 25°46'05" East, 36.70 feet; thence South 07°14'49" East, 80.00 feet; thence South 32°36'59" West, 107.45 feet; thence South 47°50'08" West, 53.48 feet; thence South 35°52'07" West, 166.61 feet; thence South 47°52'37" West, 113.70 feet; thence South 28°39'20" West, 77.60 feet; thence South 48°28'50" West, 170.70 feet; thence South 40°54'13" West, 54.57 feet; thence South 29°25'19" West, 78.23 feet; thence South 40°31'43" West, 78.06 feet; thence South 54°47'25" West, 41.27 feet; thence South 33°00'24" West, 45.79 feet; thence South 45°08'48" West, 76.87 feet; thence South 33°16'19" West, 48.96 feet; thence South 45°08'48" West, 76.87 feet; thence South 33°16'19" West, 48.96 feet; thence South 29°38'12" East, 26.43 feet; thence South 19°21'04" East, 110.07 feet to the point of curvature of a curve concave Northeasterly having a radius of 1864.00 feet; thence Southeasterly along the arc of said curve, through a central angle of 32°31'42", an arc length of 1058.25 feet to point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 35°36'55" East, 1044.09 feet; thence South 51°52'46" East, 40.50 feet to a point on a non-tangent curve concave Northerly having a radius of 1863.00 feet; thence Easterly along the arc of said curve, through a central angle of 38°48'40", an arc length of 1261.96 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 72°30'55" East, 1237.97 feet; thence North 01°55'15" West, along a non-tangent line, 492.78 feet; thence North 42°42'17" East, 149.97 feet; thence South 89°37'41" East, 408.77 feet; thence North 17°28'35" West, 474.87 feet; thence North 16°11'36" East, 451.51 feet to a point lying on the Southerly line of Plant Site Parcel, as described and recorded in Official Records Book 3840, page 83, of said Public Records; thence Northeasterly along said Southerly line the following 9 courses: Course 1, thence North 59°17'36" East, 210.00 feet; Course 2, thence North 75°51'53" East, 208.56 feet; Course 3, thence North 09°34'59" East, 188.72 feet; Course 4, thence North 50°13'09" West, 218.03 feet; Course 5, thence North 45°47'16" East, 142.42 feet; Course 6, thence North 79°15'12" East, 486.39 feet; Course 7, thence North 13°12'57" West, 103.23 feet; Course 8, thence South 87°53'01" East, 546.24 feet; Course 9, thence North 41°15'45" East, 133.86 feet to the Easterly most corner thereof; thence North 85°36'52" East, 276.80 feet to a point lying on the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance; thence Southerly along said Westerly right of way line and along the arc of a non-tangent curve concave Easterly having a radius of 1942.86 feet, through a central angle of 16°55'33", an arc length of 573.94 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 12°50'54" East, 571.86 feet; thence South 21°18'41" East, 2254.63 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), a variable width right of way per occupation and maintenance; thence Southerly along said Westerly right of way line the following 5 courses: Course 1, thence South 04°27'17" East, departing said Westerly right of way line of County Road 15A, 1690.81 feet; Course 2, thence South 00°12'30" East, 114.76 feet; Course 3, thence South 07°08'02" West, 43.89 feet; Course 4, thence South 09°50'30" East, 32.68 feet, said point being Reference Point C; Course 5, thence continue South 09°50'30" East, 10 feet, more or less, to a point lying on the Southerly top of bank of Prescott Branch; thence Southwesterly, departing said Westerly right of way line and along the meanderings of said Southerly top of bank, 1339 feet, more or less; thence Northwesterly, continuing along said meanderings, 744 feet, more or less; thence South 10°26'09" East, 14 feet, more or less, to a point bearing South 81°07'14" West, 1812.34 feet from said Reference Point C; thence continue South 10°26'09" East, 17.12 feet to the

Governors Park South CDD (continued)

Northeast corner of Lot 13 of Twin Oaks, an unrecorded subdivision; thence North $74^{\circ}44'25''$ West, along the Northerly line of said Lot 13, a distance of 222.38 feet to the Northwest corner of said Twin Oaks; thence South $00^{\circ}20'15''$ East, along the Westerly line of said Twin Oaks, 905.60 feet to the Southwest corner thereof; thence North $78^{\circ}57'35''$ East, along the Southerly line of said Twin Oaks, 1082.30 feet; thence South $10^{\circ}37'52''$ East, departing said Southerly line, 425.94 feet; thence North $78^{\circ}53'41''$ East, 1080.72 feet to a point lying on said Westerly right of way line of Telegraph Road (also known as Pacetti Road); thence South $10^{\circ}35'29''$ East, along said Westerly right of way line, 458.78 feet to its intersection with the South line of Government Lot 2 of said Section 34, as monumented; thence North $85^{\circ}25'32''$ East, departing said Westerly right of way line and along said South line, 353.65 feet to the Northwest corner of Government Lot 4 of said Section 34; thence South $00^{\circ}05'26''$ East, along the Westerly line of said Government Lot 4, a distance of 1288.03 feet to the Southwest corner of said Government Lot 4; thence North $89^{\circ}38'35''$ East, along the Southerly line of said Government Lot 4, said line also being the Southerly line of said Section 34, a distance of 604.74 feet to the Point of Beginning.

Containing 1860 acres, more or less.

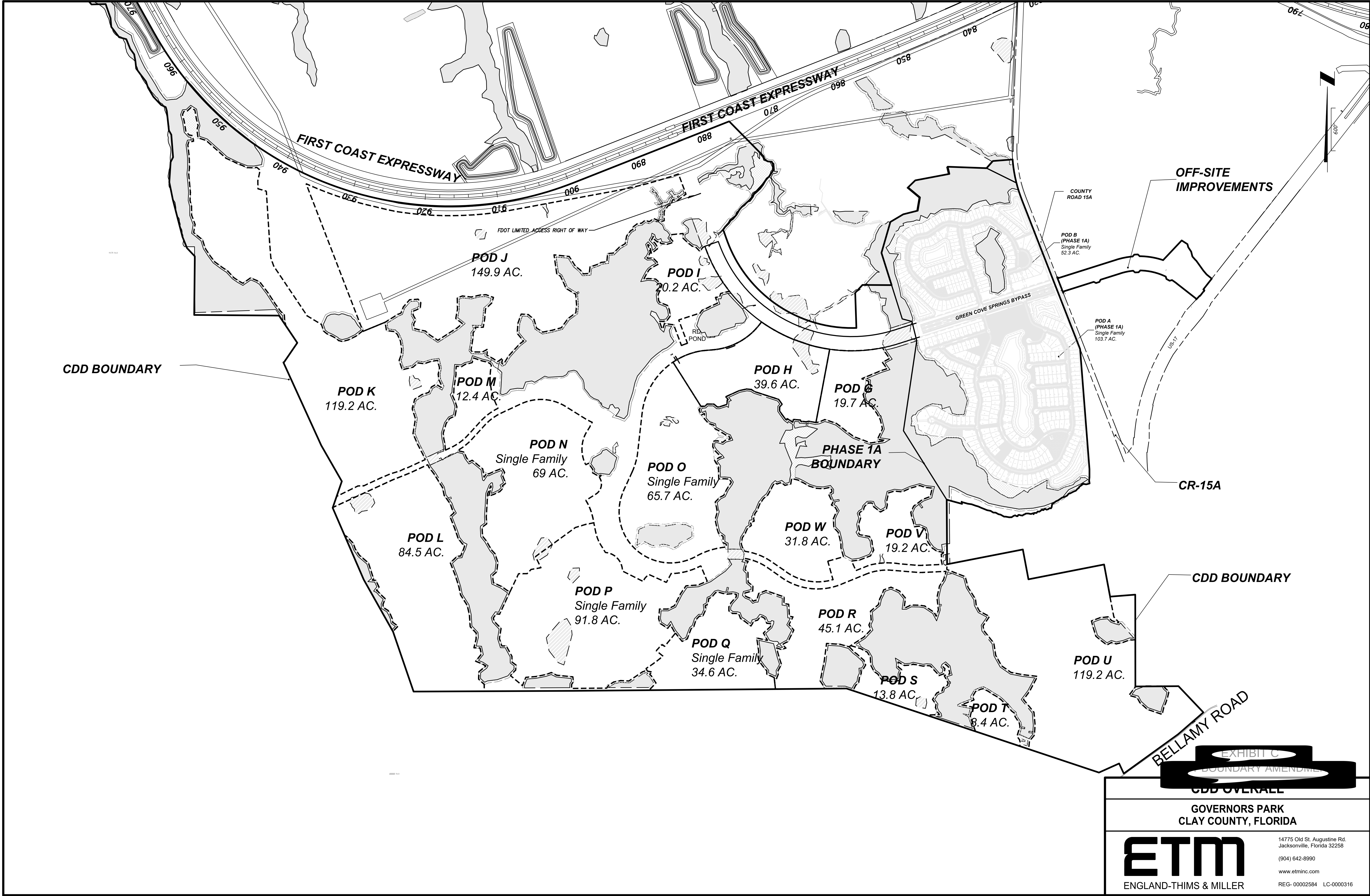


EXHIBIT C

BOUNDARY AMENDMENT

CDD OVERALL

GOVERNORS PARK
CLAY COUNTY, FLORIDA

ETM

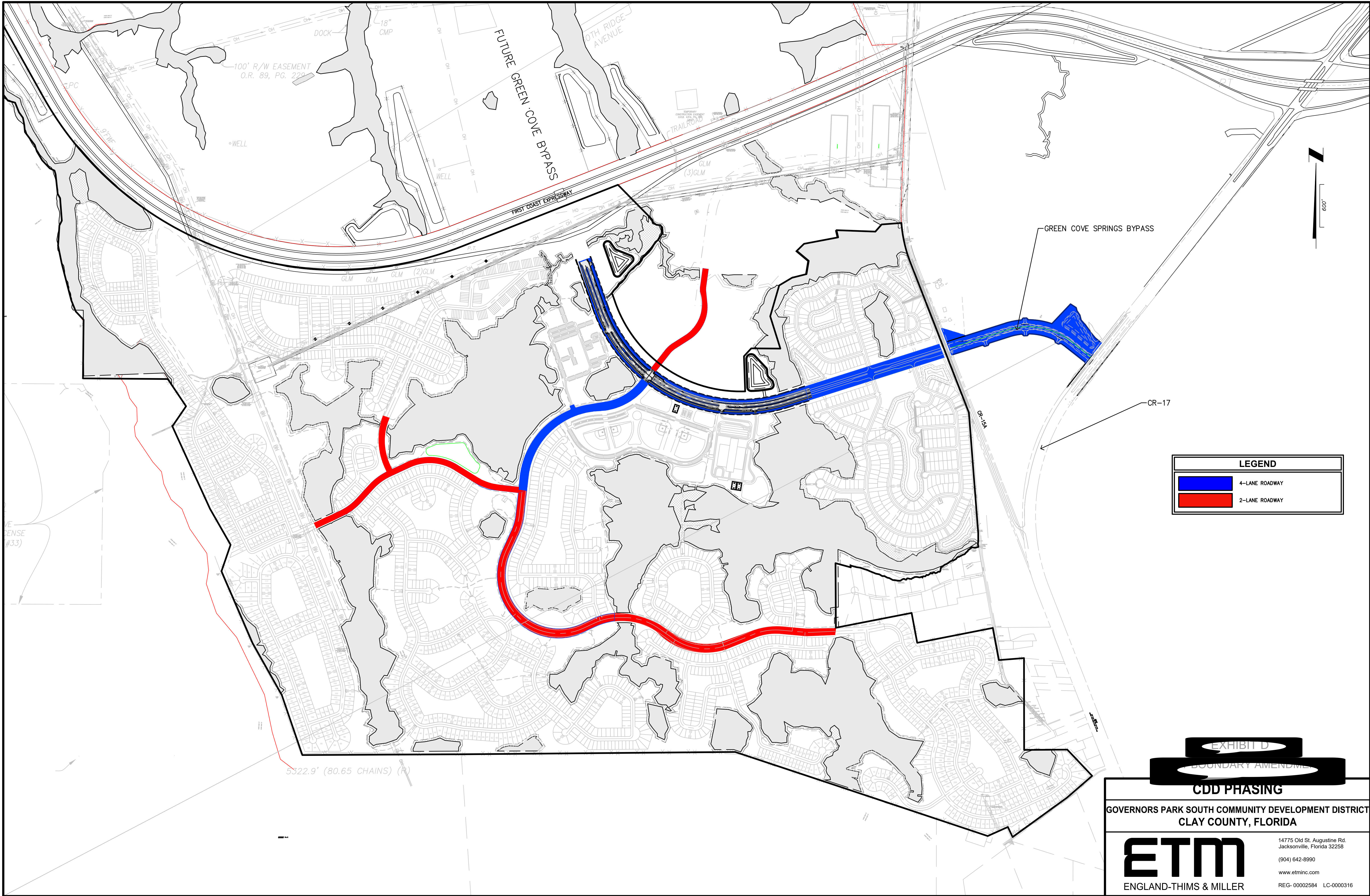
ENGLAND-THIMS & MILLER

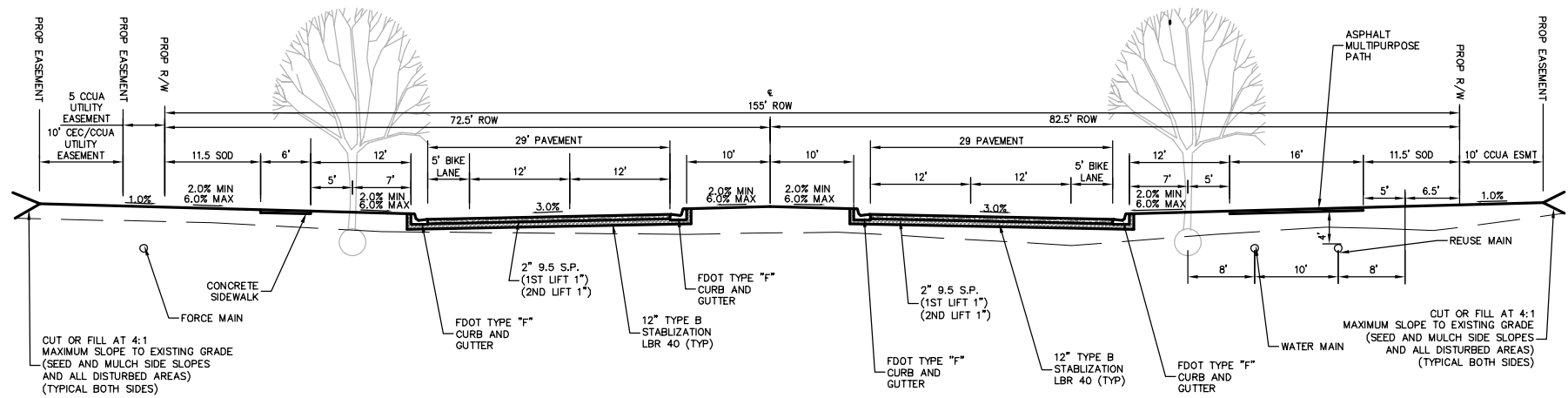
14775 Old St. Augustine Rd.
Jacksonville, Florida 32258

(904) 642-8990

www.etm-inc.com

REG- 00002584 LC-0000316





GREEN COVE BYPASS ROW TYPICAL SECTION (CCUA)

N.T.S.

ETM

VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

EXHIBIT E

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

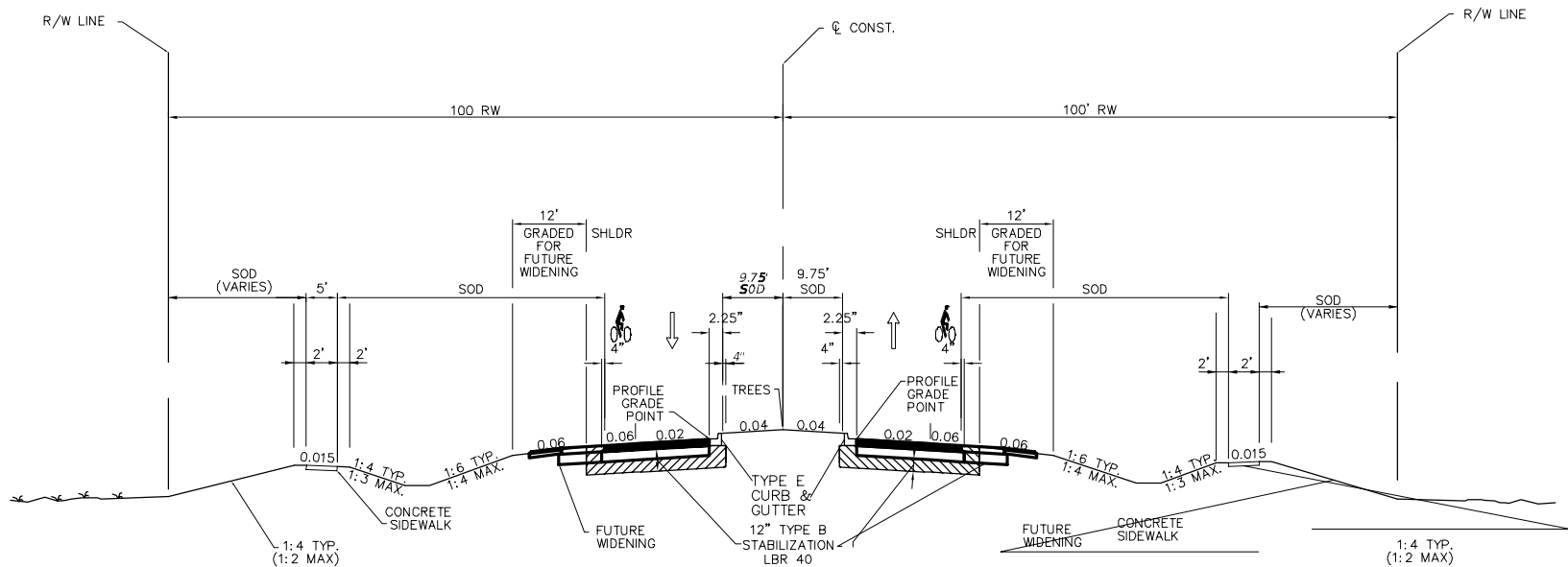
CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----



TYPICAL SECTION NO. 1
GREEN COVE SPRINGS BYPASS
STA. 914+16.76 TO STA. 937+21.06

TRAVEL LANES
TYPE B STABILIZATION (LBR 40)
OPTIONAL BASE GROUP 6
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (1 1/2")
AND FRICTION COURSE FC-12.5 (TRAFFIC C) (1 1/2")

DESIGN SPEED 45 MPH
POSTED SPEED 45 MPH

ETM

VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.
14775 Old St. Augustine Road, Jacksonville, FL 32258
TEL: (904) 642-8990, FAX: (904) 646-9485
REG - 2584 LC - 0000316

EXHIBIT E

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

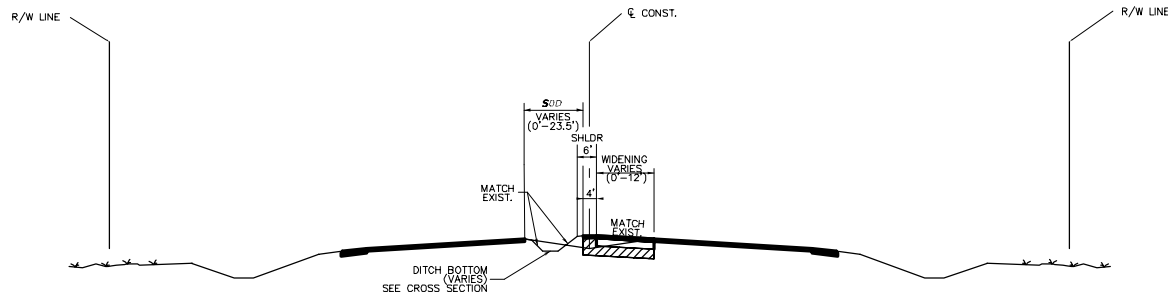
CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

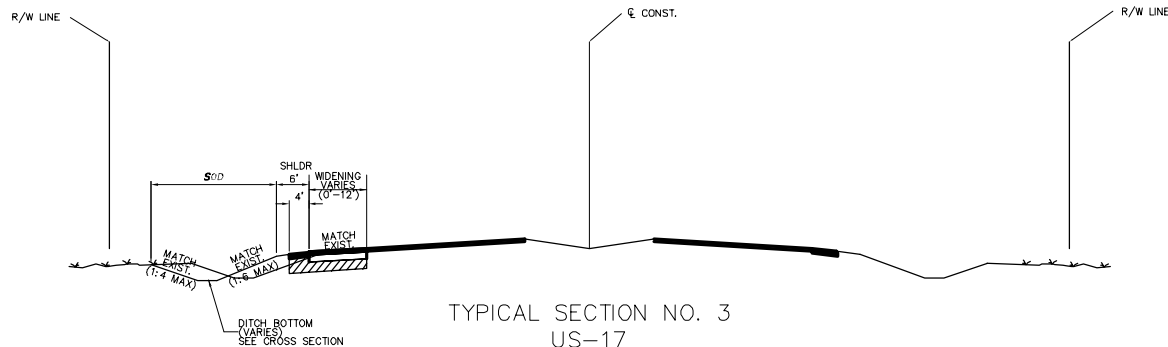
DRAWING NO. ----



TYPICAL SECTION NO. 2
US-17
STA. 398+21.82 TO STA. 404+74.44

TRAVEL LANES
TYPE B STABILIZATION (LBR 40)
OPTIONAL BASE GROUP 6
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (1 1/2")
AND FRICTION COURSE FC-12.5 (TRAFFIC C) (1 1/2")

POSTED SPEED 60 MPH



TYPICAL SECTION NO. 3
US-17
STA. 397+88.49 TO STA. 405+51.00

TRAVEL LANES
TYPE B STABILIZATION (LBR 40)
OPTIONAL BASE GROUP 6
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (1 1/2")
AND FRICTION COURSE FC-12.5 (TRAFFIC C) (1 1/2")

POSTED SPEED 60 MPH

ETM

VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.
14775 Old St. Augustine Road, Jacksonville, FL 32258
TEL: (904) 642-8990, FAX: (904) 646-9485
REG - 2584 LC - 0000316

EXHIBIT E

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

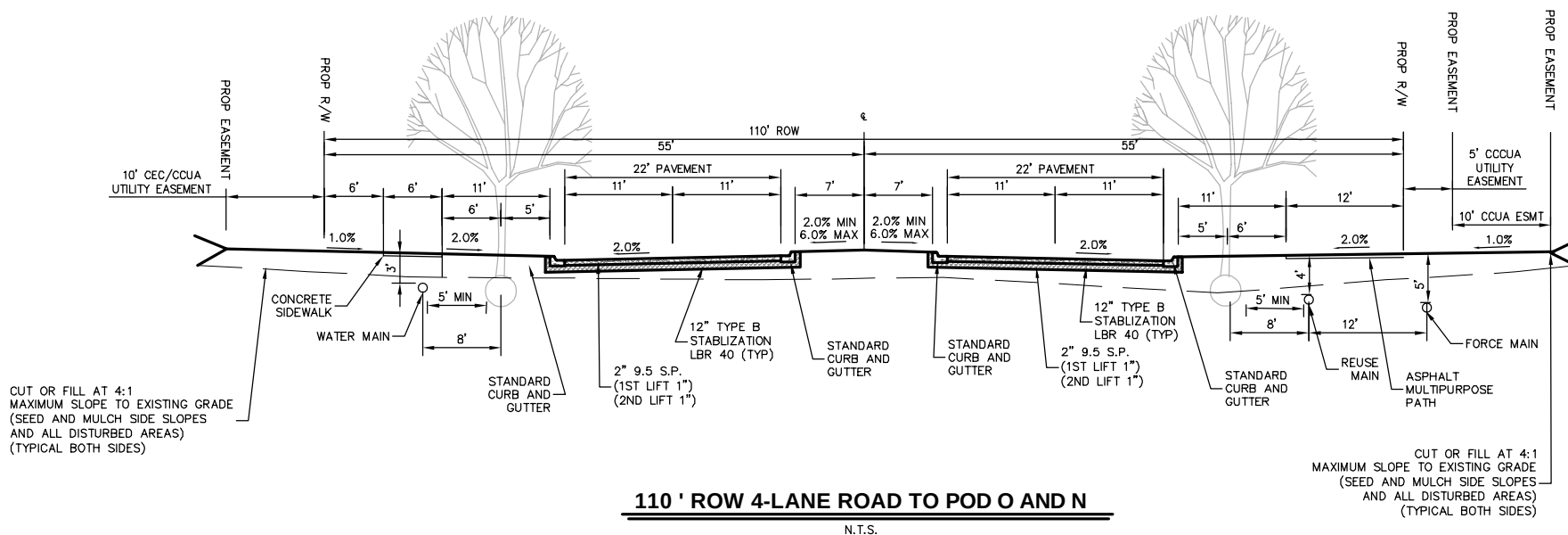
CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----



ETM

VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.

14775 Old St. Augustine Road, Jacksonville, FL 32258
TEL: (904) 642-8990, FAX: (904) 646-9485
REG - 2584 LC - 0000316

EXHIBIT E

GOVERNORS PARK

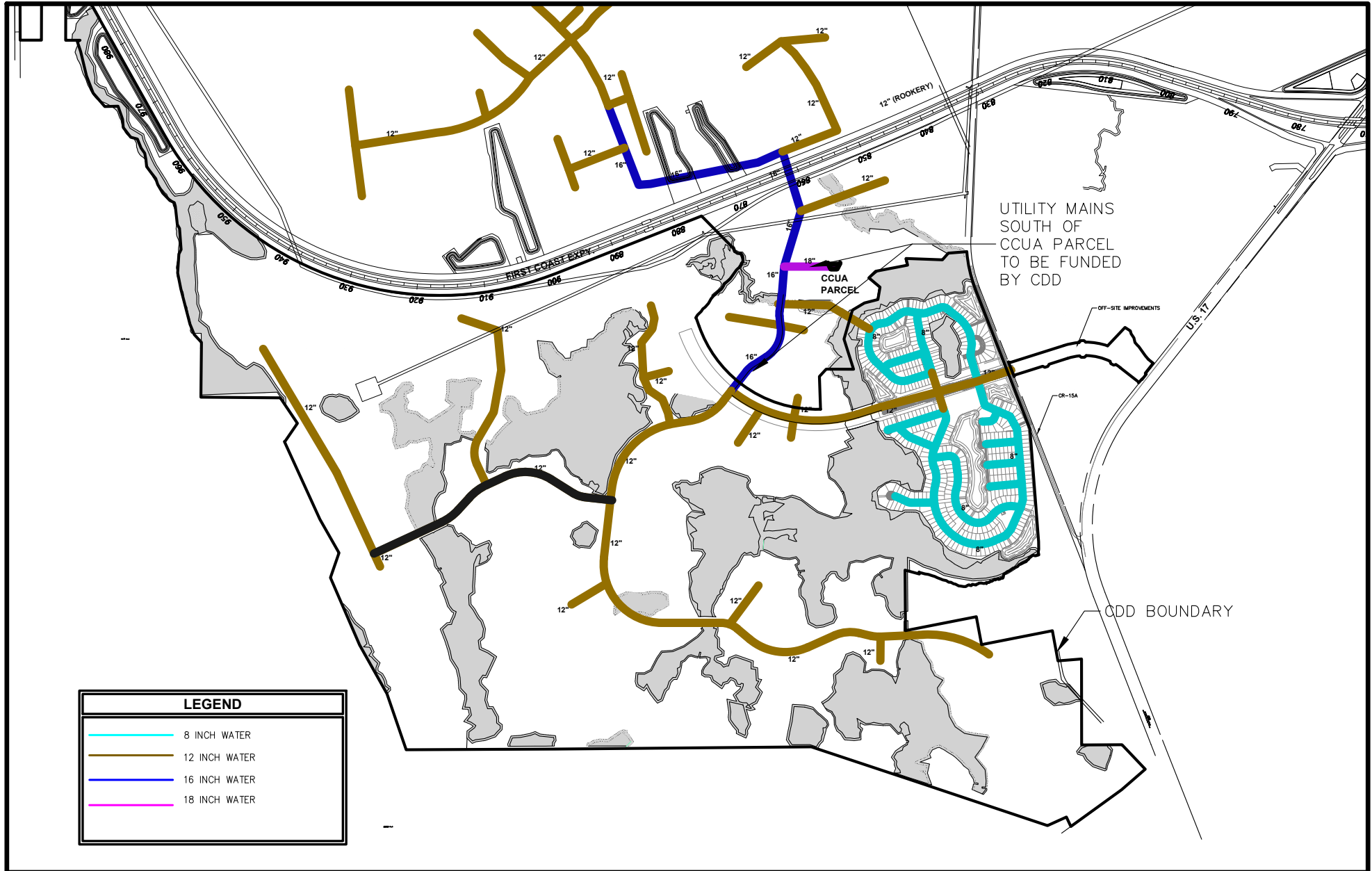
CLAY COUNTY, FLORIDA

ETM NO. 18-127-23

DRAWN BY: CJG, MRV

DATE: 6/11/2024

DRAWING NO. ----



ETM

VISION - EXPERIENCE - RESULTS
 ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

EXHIBIT F

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

BOUNDARY AMENDMENT
 CLAY COUNTY, FLORIDA

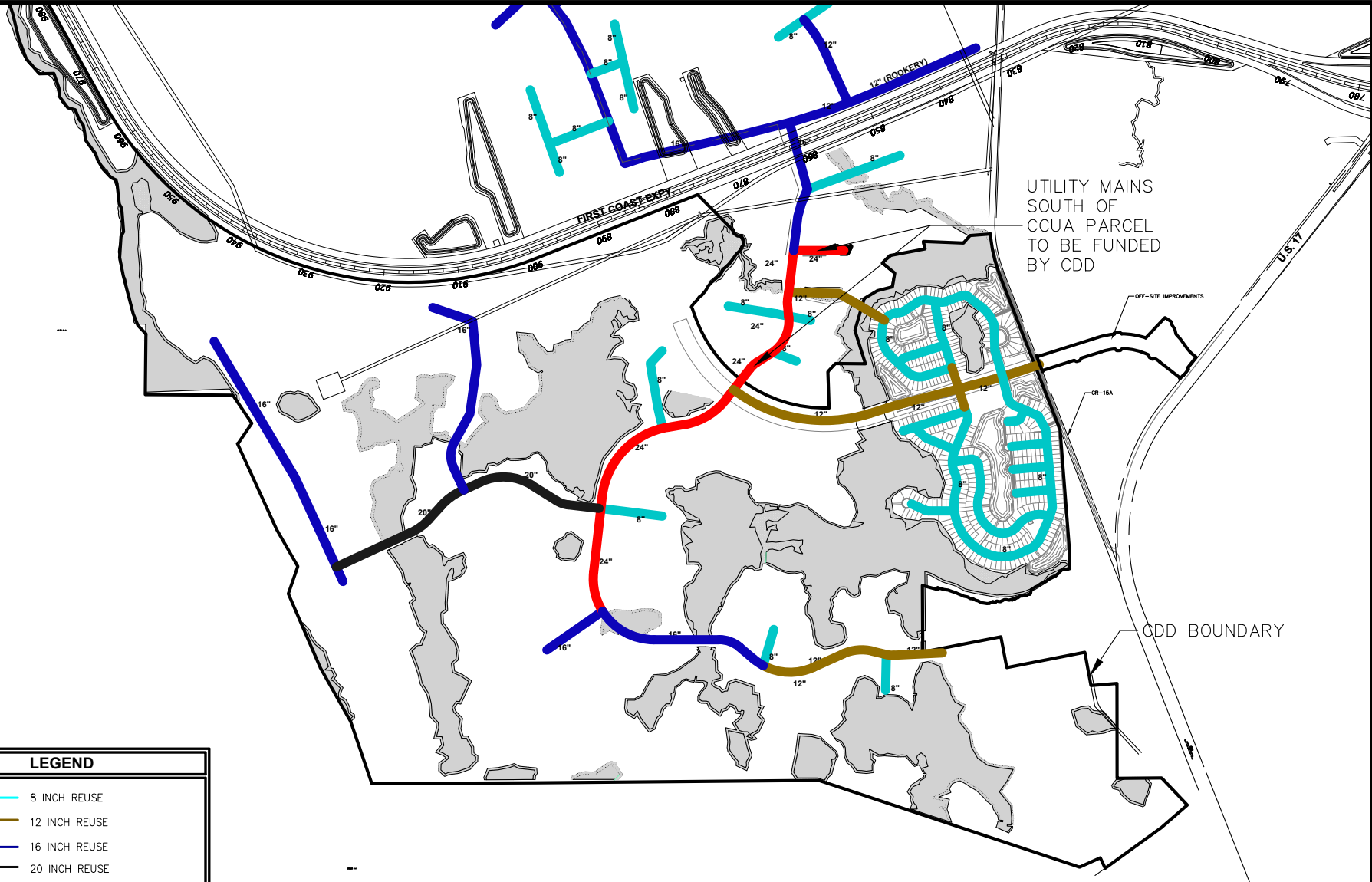
ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----

LEGEND	
	8 INCH REUSE
	12 INCH REUSE
	16 INCH REUSE
	20 INCH REUSE
	24 INCH REUSE



ETM

VISION - EXPERIENCE - RESULTS
 ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

EXHIBIT F

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

BOUNDARY AMENDMENT
 CLAY COUNTY, FLORIDA

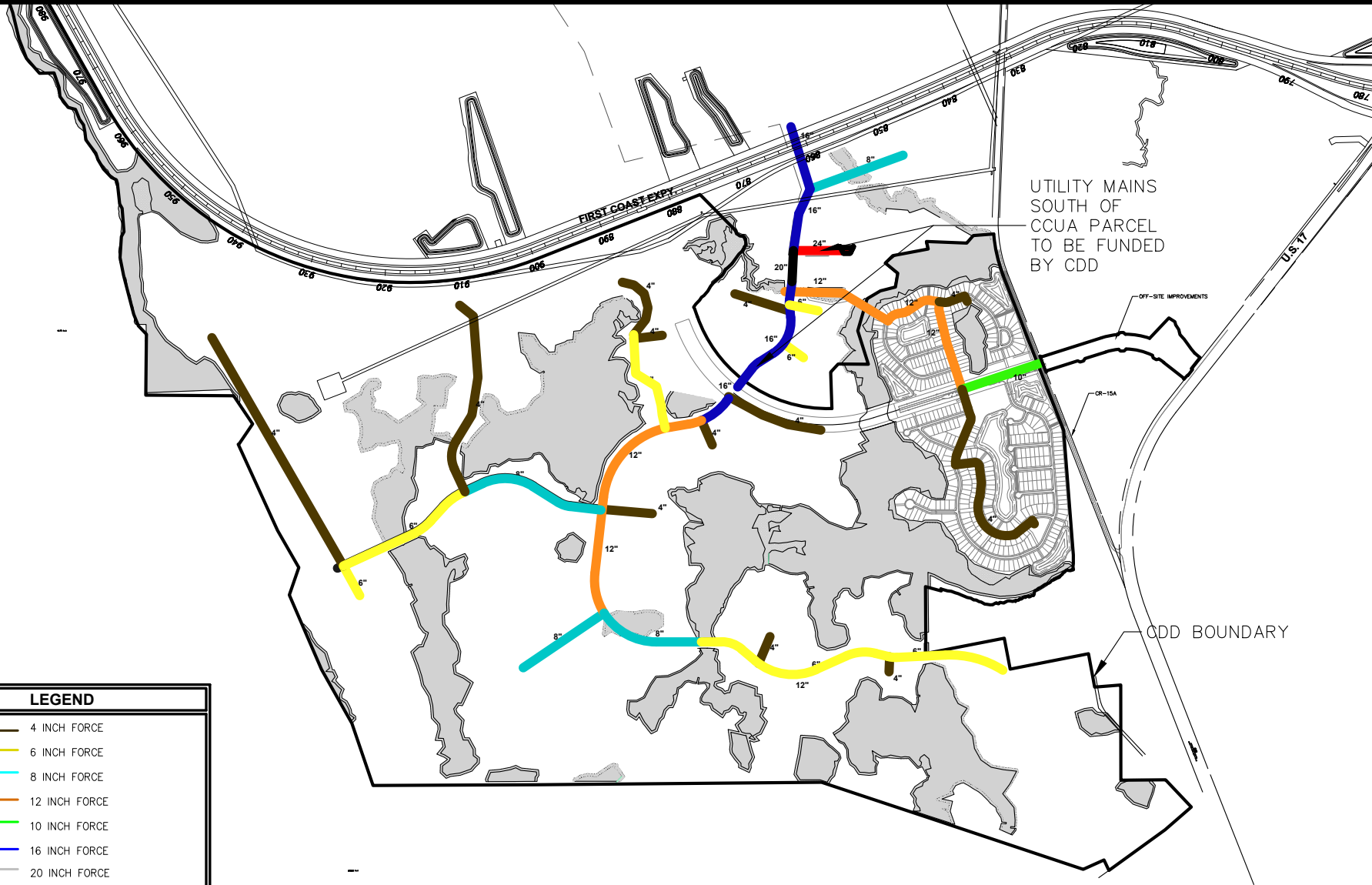
ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----

LEGEND	
	4 INCH FORCE
	6 INCH FORCE
	8 INCH FORCE
	12 INCH FORCE
	10 INCH FORCE
	16 INCH FORCE
	20 INCH FORCE
	24 INCH FORCE



ETM

VISION - EXPERIENCE - RESULTS
 ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

EXHIBIT F

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

BOUNDARY AMENDMENT
 CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment Methodology Report

August 8, 2024



Provided by:

Wrathell, Hunt and Associates, LLC

2300 Glades Road, Suite 410W

Boca Raton, FL 33431

Phone: 561-571-0010

Fax: 561-571-0013

Website: www.whhassociates.com

Table of Contents

1.0	Introduction	
1.1	Purpose	1
1.2	Scope of the Report	1
1.3	Special Benefits and General Benefits	1
1.4	Organization of the Report	2
2.0	Development Program	
2.1	Overview	2
2.2	The Development Program	2
3.0	The Capital Improvement Plan	
3.1	Overview	3
3.2	Capital Improvement Plan	3
4.0	Financing Program	
4.1	Overview	4
4.2	Types of Bonds Proposed	4
5.0	Assessment Methodology	
5.1	Overview	5
5.2	Benefit Allocation	5
5.3	Assigning Debt	7
5.4	Lienability Test: Special and Peculiar Benefit to the Property	8
5.5	Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay	8
5.6	True-Up Mechanism	8
5.7	Assessment Roll	10
6.0	Additional Stipulations	
6.1	Overview	11
7.0	Appendix	
	Table 1	12
	Table 2A	12
	Table 2B	13
	Table 2C	13
	Table 3	14
	Table 4	14
	Table 5A	14
	Table 5B	15
	Table 5C	15

1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the Governors Park South Community Development District (the "District"), located in Clay County, Florida, as related to funding the costs of public infrastructure improvements (the "Capital Improvement Plan") contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan (the "CIP") described in the Report of District Engineer developed by England, Thims and Miller, Inc. (the "District Engineer") dated August 6, 2024 (the "Engineer's Report"), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the CIP.

1.3 Special Benefits and General Benefits

Improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District's CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. Even though the exact value of the benefits provided

by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the Governors Park South development, a master planned mixed use development located in Clay County, Florida. The land within the District presently consists of approximately 2,045.00 +/- acres and is generally located northwest of US-17S, west of CR-15A and south of CR-16A. Please note that the District is in the process of amending its boundaries to remove approximately 185.00 +/- acres from its boundaries, and after the successful conclusion of such boundary amendment, the boundaries of the District are expected to consist of approximately 1,860.00 +/- acres.

2.2 The Development Program

The development of Governors Park South is anticipated to be conducted by Governors Park Property Holdings, LLC (the "Developer"). Based upon the information provided by the Developer and the Engineer, the current development plan envisions a total of 114 Townhomes, 1,776 Single-family 50' units, 824 Single-family 60' units for a total of 2,714 residential units, although land use types and unit numbers may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers. Table 1 in the *Appendix* illustrates the development plan for Governors Park South. The development of Governors Park South is

anticipated to be conducted in one or more phases over a multi-year period.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Capital Improvement Plan

The CIP needed to serve the Development is projected to consist of both master and neighborhood improvements which will serve all of the lands in the District. The master infrastructure portion of the CIP will consist of C.R. 15A roadway improvements, GCSB from CR – 15A to US – 17, GCSB (4-lane roadway), 4-lane collector, 2-lane collector, master off-site utility improvements, master on-site utility improvements, underground electric, sewage pump stations, wetland mitigation, amenity center, stormwater management, flood control, and groundwater control, hardscape, landscape, irrigation, fencing, signage, and entry feature, along with professional fees and contingency. The neighborhood infrastructure portion of the CIP will consist of water distribution system, reclaimed water distribution system, sewer collection system, neighborhood roadways, drainage collection system, and stormwater management facilities, along with professional fees and contingency. At the time of this writing, the total cost of the CIP is estimated to total approximately \$348,390,246.

The infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of the improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Tables 2A, 2B, and 2C in the *Appendix* illustrate the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. As of the time of writing of this Report, the District will most likely construct improvements, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in two financing transactions, the District would have to issue approximately \$483,785,000 in par amount of special assessment bonds (the "Bonds").

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of \$483,785,000 to finance approximately \$348,390,246 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvement and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately \$483,785,000. The difference is comprised of funding a debt service reserve, capitalized interest, underwriter's discount and costs of issuance for each series of Bonds. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure

installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan envisions the development of 114 Townhomes, 1,776 Single-family 50' units, 824 Single-family 60' units for a total of 2,714 residential units, although unit numbers and land use types may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers.

The infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the improvements that comprise the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar

benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

The benefit associated with the CIP of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average, smaller and less intensely economically utilized land uses will, on a per unit/square foot basis, use and benefit from the public infrastructure improvements comprising the CIP less than larger units and more intensely economically utilized land uses. For instance, generally and on average smaller units and less intensely economically utilized land uses will, on a per unit/square foot basis, produce fewer vehicular trips, less storm water runoff, and need less water/sewer capacity than larger units and more intensely economically utilized land uses. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received from the CIP.

Please note that the some or all of the neighborhood infrastructure costs may be funded by bonds and split and assessed among separate neighborhoods depending on the financing structure and developer/builder contributions of infrastructure.

Tables 5A, 5B, and 5C in the *Appendix* present the apportionment of the assessment associated with funding the District's CIP (the "Assessment") in accordance with the ERU benefit allocation method

presented in Table 4. Tables 5A, 5B, and 5C also present the annual levels of the projected annual debt service assessments per unit.

5.3 Assigning Debt

As the land in the District has not yet received development approval for its intended final use and the precise location of the various product types by lot or parcel is unknown, the Assessment will initially be levied on all of the land in the District on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of \$483,785,000 will be preliminarily levied on approximately 1,860.00 +/- gross acres expected to be in the boundaries of the District after the successful conclusion of the boundary amendment referred to in Section 2.1, at a rate of \$154,452.74 per acre.

As the land receives development approval, the Assessment will be allocated to each parcel on a first received development approval-first assigned basis based on the planned use for that parcel as reflected in Tables 5A, 5B, and 5C in the *Appendix*. Such allocation of Assessments to parcels which received development approval will reduce the amount of Assessment levied on gross acres which did not receive development approval within the District.

Further, to the extent that any land which land which did not receive development approval (the “Transferred Property”) is sold to a third party not affiliated with the Developer, the Assessment will be assigned to such parcel will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs assigned by the Developer to that Transferred Property, subject to review by the District’s methodology consultant, to ensure that any such assignment is reasonable, supported by current development rights and plans, and otherwise consistent with this Report. The owner of the Transferred Property will be responsible for the total Assessment applicable to the Transferred Property, regardless of the total number of ERUs that ultimately received development approval. These total Assessments are fixed to the Transferred Property at the time of the sale. If the Transferred Property subsequently received a modification of its development approval, the total Assessment initially allocated to the Transferred Property will be re-allocated to the parcel/parcels which received a modification of its development approval pursuant to the methodology as described herein (i.e. equal assessment per acre until development approval).

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, improvements undertaken by the District create special and peculiar benefits to the assessable properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Improvements undertaken by the District can be shown to be creating special and peculiar benefits to the assessable property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

- a. added use of the property;
- b. added enjoyment of the property;
- c. decreased insurance premiums;
- d. increased marketability and value of the property.
- e. increased future appreciation.

The improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) of the *Appendix*.

The apportionment of the assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different unit types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned ERUs as

set forth in Table 1 in the Appendix (“Development Plan”). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, “Proposed Plat”) shall be presented to the District for a “true-up” review as follows:

a. If a Proposed Plat results in the same amount of ERUs (and thus Bond Assessments) able to be imposed on the “Remaining Unplatted Lands” (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Bond Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Bond Assessments to be recorded in the District’s Improvement Lien Book.

b. If a Proposed Plat results in a greater amount of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District may undertake a pro rata reduction of Bond Assessments for all assessed properties within the District, or may otherwise address such net decrease as permitted by law.

c. If a Proposed Plat results in a lower amount of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a “True-Up Payment” equal to the difference between: (i) the Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District’s Assessment Consultant, in consultation with the District Engineer, District Counsel and the District’s Bond Counsel, shall determine in his or her sole discretion what amount of ERUs (and thus Bond Assessments) are able to be imposed on the Remaining Unplatted Lands, taking into account a Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the Development, b) the revised, overall development plan showing the number and type of units reasonably planned for the Development, c) proof of the amount of entitlements

for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient Bond Assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular Bond Assessment installment payable for such lands, and shall constitute part of the Bond Assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond Assessments levied run with the land, and such Bond Assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Bond Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's Bond Assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Assessment of \$483,785,000 is proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, debt service assessments shall be paid in thirty (30) annual principal installments.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation Methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

Governors Park South

Community Development District

Development Plan

Land Use	Total Number of Residential Units
Townhomes	114
Single-family 50'	1,776
Single-family 60'	824
Total	2,714

Table 2A

Governors Park South

Community Development District

Capital Improvement Plan (CIP) - Master Infrastructure

Improvement	Master Off-site Infrastructure	Master On-site Infrastructure	Total Estimated Cost
C.R. 15A Roadway Improvements	\$2,000,000.00	\$0.00	\$2,000,000.00
GCSB from CR - 15A to US - 17	\$5,500,000.00	\$0.00	\$5,500,000.00
GCSB (4-Lane Roadway)	\$0.00	\$15,492,500.00	\$15,492,500.00
4-Lane Collector	\$0.00	\$6,287,500.00	\$6,287,500.00
2-Lane Collector	\$0.00	\$26,120,000.00	\$26,120,000.00
Master Off-site Utility Improvements	\$3,354,000.00	\$0.00	\$3,354,000.00
Master On-site Utility Improvements	\$0.00	\$17,180,300.00	\$17,180,300.00
Underground Electric	\$220,000.00	\$350,000.00	\$570,000.00
Sewage Pump Stations	\$0.00	\$13,750,000.00	\$13,750,000.00
Wetland Mitigation	\$0.00	\$5,060,000.00	\$5,060,000.00
Amenity Center	\$0.00	\$5,500,000.00	\$5,500,000.00
Stormwater Management, Flood Control, and Groundwater Control	\$0.00	\$28,000,000.00	\$28,000,000.00
Hardscape, Landscape, Irrigation, Fencing, Signage and Entry Feature	\$2,100,000.00	\$19,000,000.00	\$21,100,000.00
Planning, Engineering, Survey, and Regulatory (15%)	\$1,976,100.00	\$20,511,045.00	\$22,487,145.00
Contingency (20%)	\$3,030,020.00	\$31,450,269.00	\$34,480,289.00
Total	\$18,180,120.00	\$188,701,614.00	\$206,881,734.00

Table 2B

Governors Park South

Community Development District

Capital Improvement Plan (CIP) - Neighborhood Infrastructure

Improvement	Total Estimated Cost
Townhomes	
- Water Distribution System	\$ 361,152.00
- Reclaimed Water Distribution System	\$ 361,152.00
- Sewer Collection System	\$ 601,920.00
- Neighborhood Roadways	\$ 902,880.00
- Drainage Collection System	\$ 451,440.00
- Stormwater Management Facilities	\$ 331,056.00
Single-family 50' Units	
- Water Distribution System	\$ 7,672,320.00
- Reclaimed Water Distribution System	\$ 7,672,320.00
- Sewer Collection System	\$ 12,787,200.00
- Neighborhood Roadways	\$ 19,180,800.00
- Drainage Collection System	\$ 9,590,400.00
- Stormwater Management Facilities	\$ 7,032,960.00
Single-family 60' Units	
- Water Distribution System	\$ 4,271,616.00
- Reclaimed Water Distribution System	\$ 4,271,616.00
- Sewer Collection System	\$ 7,119,360.00
- Neighborhood Roadways	\$ 10,679,040.00
- Drainage Collection System	\$ 5,339,520.00
- Stormwater Management Facilities	\$ 3,915,648.00
Planning, Engineering, Survey, and Regulatory (15%)	\$ 15,381,360.00
Contingency (20%)	\$ 23,584,752.00
Total	\$ 141,508,512.00

Table 2C

Governors Park South

Community Development District

Capital Improvement Plan (CIP)

Improvement	Total Estimated Cost
Master Off-site Infrastructure	\$ 18,180,120.00
Master On-site Infrastructure	\$ 188,701,614.00
Neighborhood Infrastructure	\$ 141,508,512.00
Total	\$ 348,390,246.00

Table 3

Governors Park South

Community Development District

Preliminary Sources and Uses of Funds

Sources

Bond Proceeds:	
Par Amount	\$483,785,000.00
Total Sources	\$483,785,000.00

Uses

Project Fund Deposits:	
Project Fund	\$348,390,246.00
Other Fund Deposits:	
Debt Service Reserve Fund	\$42,973,379.86
Capitalized Interest Fund	\$77,405,600.00
Delivery Date Expenses:	
Costs of Issuance	\$15,013,550.00
Rounding	\$2,224.14
Total Uses	\$483,785,000.00

Financing Assumptions

Coupon Rate: 8%
Capitalized Interest Period: 24 months
Term: 30 Years
Underwriter's Discount: 3%
Cost of Issuance: \$500,000

Table 4

Governors Park South

Community Development District

Benefit Allocation

Land Use	Total Number of Residential Units	ERU Weight	ERU Basis	Total ERU
Townhomes	114	0.50	per Unit	57.00
Single-family 50'	1,776	1.00	per Unit	1,776.00
Single-family 60'	824	1.20	per Unit	988.80
Total				2,821.80

Table 5A

Governors Park South

Community Development District

Bond Assessments Apportionment - Master Infrastructure

Land Use	Total Number of Residential Units	Total Cost Allocation*	Maximum Total Bond Assessments Apportionment	Maximum Bond Assessments Apportionment per Unit/ 1,000 sf	Maximum Annual Principal and Interest Payment per Unit/ 1,000 sf on the Bonds**
Townhomes	114	\$4,178,984.63	\$5,803,061.66	\$50,904.05	\$4,810.29
Single-family 50'	1,776	\$130,208,363.31	\$180,811,184.49	\$101,808.10	\$9,620.59
Single-family 60'	824	\$72,494,386.06	\$100,667,848.66	\$122,169.72	\$11,544.70
Total	2,714	\$206,881,734.00	\$287,282,094.81		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

**Includes county costs of collection estimated at 2% (subject to change) and early payment discount allowance estimated at 4% (subject to change.)

Table 5B

Governors Park South

Community Development District

Bond Assessments Apportionment - Neighborhood Infrastructure

Land Use	Total Number of Residential Units	Total Cost Allocation*	Maximum Total Bond Assessments Apportionment	Maximum Bond Assessments Apportionment per Unit	Maximum Annual Principal and Interest Payment per Unit on the Bonds**
Townhomes	114	\$2,858,453.89	\$3,969,333.62	\$34,818.72	\$3,290.27
Single-family 50'	1,776	\$89,063,405.38	\$123,676,078.96	\$69,637.43	\$6,580.55
Single-family 60'	824	\$49,586,652.73	\$68,857,492.61	\$83,564.92	\$7,896.66
Total	2,714	\$141,508,512.00	\$196,502,905.19		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

**Includes county costs of collection estimated at 2% (subject to change) and early payment discount allowance estimated at 4% (subject to change.)

Table 5C

Governors Park South

Community Development District

Bond Assessments Apportionment

Land Use	Total Number of Residential Units	Total Cost Allocation*	Maximum Total Bond Assessments Apportionment	Maximum Bond Assessments Apportionment per Unit	Maximum Annual Principal and Interest Payment per Unit on the Bonds**
Townhomes	114	\$7,037,438.52	\$9,772,395.28	\$85,722.77	\$8,100.57
Single-family 50'	1,776	\$219,271,768.69	\$304,487,263.45	\$171,445.53	\$16,201.13
Single-family 60'	824	\$122,081,038.79	\$169,525,341.27	\$205,734.64	\$19,441.36
Total	2,714	\$348,390,246.00	\$483,785,000.00		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

**Includes county costs of collection estimated at 2% (subject to change) and early payment discount allowance estimated at 4% (subject to change.)

Exhibit “A”

Bond Assessments in the amount of \$483,785,000 are proposed to be levied over the area as described below:

Revised July 23, 2024
April 8, 2024
Page 1 of 4

Work Order No. 23-271.01
File No. 129F-21.01A

Governors Park South CDD

All of Fractional Sections 28, 29 and 33, together with a portion of Fractional Section 34, a portion of Sections 19, 30 and 32, and a portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Goold T. Butler, as recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, all lying in Township 6 South, Range 26 East, said Clay County, together with a portion of Sections 3 and 4, Township 7 South, Range 26 East, said Clay County, also being a portion of those lands described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the Southeast corner of said Section 34; thence South 89°38'35" West, along the Southerly line of said Section 34, said line also being the dividing line between Township 6 South and Township 7 South, a distance of 2025.79 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), said point being the Point of Beginning.

From said Point of Beginning, thence South 43°30'30" East, departing said dividing line of Township 6 South and Township 7 South, and along said Westerly right of way line of Telegraph Road (also known as Pacetti Road), a distance of 506.78 feet to a point lying on the Northwesterly right of way line of Bellamy Road, a variable width right of way as determined by maintenance; thence South 49°04'41" West, departing said Westerly right of way line and along said Northwesterly right of way line, 469.91 feet; thence South 54°07'48" West, continuing along said Northwesterly right of way line, 938.95 feet to a point on said right of way; thence North 24°56'16" West, departing said Northwesterly right of way line, 155.45 feet to a point lying on the Northeasterly prolongation of the Westerly line of those lands described and recorded in Official Records Book 1121, page 743, of said Public Records; thence South 65°50'38" West, along said Northeasterly prolongation and said Westerly line, 310.24 feet to a point lying on the Northerly line of Government Lot 2 of said Section 3; thence North 71°33'10" West, departing said Westerly line, along said Northerly line and along the Northerly line of Government Lot 3, said Section 3, a distance of 2213.14 feet to the Southeast corner of Government Lot 5, said Section 4; thence North 71°38'43" West, along the Southerly line of said Government Lot 5, a distance of 714.48 feet; thence North 71°37'06" West, continuing along said Southerly line, 804.49 feet to a point lying on the Northerly line of said Section 4; thence South 89°30'31" West, departing said Southerly line and along said Northerly line, 3839.68 feet to the Northeast corner of Section 5, said Township 7 South, Range 26 East, said corner lying on the boundary line of Parcel "A", as described and recorded in Official Records Book 4134, page 1421, of said Public Records; thence along said boundary line the following 11 courses: Course 1, thence South 89°44'22" West, along the Northerly line of said Section 5, a distance of 2230.82 feet; Course 2, thence North 18°53'37" West, departing said Northerly line, 888.32 feet; Course 3, thence North 29°22'13" West, 837.86 feet; Course 4, thence North 23°23'34" West, 1097.20 feet; Course 5, thence North 19°01'27" East, 393.45 feet; Course 6, thence North 29°47'31" West, 579.85 feet; Course 7, thence North

Governors Park South CDD (continued)

24°31'20" West, 1280.38 feet; Course 8, thence North 66°44'54" East, 12.08 feet; Course 9, thence North 34°18'20" East, 326.40 feet; Course 10, thence North 33°50'17" West, 459.98 feet to the Southeasterly corner of Parcel "E", as described and recorded in said Official Records Book 4675, page 1182, said corner lying on the Southerly line of said Section 29; Course 11, thence North 89°33'47" West, along said Southerly line, 1189.84 feet to the Southwesterly corner of said Section 29; thence North 00°36'58" East, departing said boundary line and along the Westerly line of said Section 29, a distance of 783.83 feet to a point hereinafter referred to as Reference Point "A"; thence continue North 00°36'58" East, 38 feet, more or less, to the centerline of Governor's Creek; thence Northwesterly along said centerline, 5269 feet, more or less, to its intersection with the Southerly line of said Section 19; thence North 89°55'39" West, departing said centerline and along said Southerly line, 45 feet, more or less, to a point that bears North 22°13'12" West, 4931.22 feet from said Reference Point "A"; thence continue North 89°55'39" West, along said Southerly line, 170.00 feet to the Southeasterly corner of those lands described and recorded in Deed Book P, page 93, of said Public Records; thence Northerly, Westerly and Southerly along the Easterly, Northerly and Westerly lines of said Deed Book P, page 93, the following 3 courses: Course 1, thence North 00°04'21" East, departing said Southerly line, 600.60 feet; Course 2, thence North 89°55'39" West, 363.00 feet; Course 3, thence South 00°04'21" West, 600.60 feet to the Southwesterly corner thereof, said corner lying on said Southerly line of Section 19; thence North 89°55'39" West, along said Southerly line, 318.85 feet to its intersection with the Easterly right of way line of County Road No. 315 (Springbank Road), a variable width right of way as depicted on Florida Department of Transportation Right of Way Map Section No. 71493; thence Northerly along said Easterly right of way line the following 5 courses: Course 1, thence North 00°09'41" West, departing said Southerly line, 928.10 feet to the Southwesterly corner of Parcel No. 178, Part "C", as described and recorded in Official Records Book 4081, page 1173, of said Public Records; Course 2, thence North 89°50'19" East, along the Southerly line of said Parcel No. 178, Part "C", 20.39 feet to the Southeasterly corner thereof; Course 3, thence North 00°09'40" West, along the Easterly line of said Parcel No. 178, Part "C", 210.00 feet to the point of curvature of a curve concave Westerly having a radius of 1970.00 feet; Course 4, thence Northerly, continuing along said Easterly line and along the arc of said curve, through a central angle of 08°20'03", an arc length of 286.55 feet to the Northerly most corner of said Parcel 178, Part "C", said arc being subtended by a chord bearing and distance of North 04°19'42" West, 286.30 feet; Course 5, thence North 00°09'41" West, along a non-tangent line, 1030.11 feet to its intersection with the Southwesterly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way, as depicted on said Florida Department of Transportation Right of Way Map Section No. 71493; thence Easterly along said Southwesterly limited access right of way line the following 3 courses: Course 1, thence South 29°14'50" East, departing said Easterly right of way line, 4414.71 feet to the point of curvature of a curve concave Northerly having a radius of 4746.00 feet; Course 2, thence Easterly along the arc of said curve, through a central angle of 82°17'25", an arc length of 6816.38 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 70°23'32" East, 6245.44 feet; Course 3, thence North 68°27'45" East, 2341.00 feet; thence South 44°34'14" East, departing said Southwesterly limited access right of way line, 685.65 feet; thence South 15°59'15" East, 38.28 feet; thence South 52°24'18" East, 57.69 feet; thence South 83°24'26" East, 60.22 feet; thence

Governors Park South CDD (continued)

South 25°46'05" East, 36.70 feet; thence South 07°14'49" East, 80.00 feet; thence South 32°36'59" West, 107.45 feet; thence South 47°50'08" West, 53.48 feet; thence South 35°52'07" West, 166.61 feet; thence South 47°52'37" West, 113.70 feet; thence South 28°39'20" West, 77.60 feet; thence South 48°28'50" West, 170.70 feet; thence South 40°54'13" West, 54.57 feet; thence South 29°25'19" West, 78.23 feet; thence South 40°31'43" West, 78.06 feet; thence South 54°47'25" West, 41.27 feet; thence South 33°00'24" West, 45.79 feet; thence South 45°08'48" West, 76.87 feet; thence South 33°16'19" West, 48.96 feet; thence South 45°08'48" West, 76.87 feet; thence South 33°16'19" West, 48.96 feet; thence South 29°38'12" East, 26.43 feet; thence South 19°21'04" East, 110.07 feet to the point of curvature of a curve concave Northeasterly having a radius of 1864.00 feet; thence Southeasterly along the arc of said curve, through a central angle of 32°31'42", an arc length of 1058.25 feet to point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 35°36'55" East, 1044.09 feet; thence South 51°52'46" East, 40.50 feet to a point on a non-tangent curve concave Northerly having a radius of 1863.00 feet; thence Easterly along the arc of said curve, through a central angle of 38°48'40", an arc length of 1261.96 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 72°30'55" East, 1237.97 feet; thence North 01°55'15" West, along a non-tangent line, 492.78 feet; thence North 42°42'17" East, 149.97 feet; thence South 89°37'41" East, 408.77 feet; thence North 17°28'35" West, 474.87 feet; thence North 16°11'36" East, 451.51 feet to a point lying on the Southerly line of Plant Site Parcel, as described and recorded in Official Records Book 3840, page 83, of said Public Records; thence Northeasterly along said Southerly line the following 9 courses: Course 1, thence North 59°17'36" East, 210.00 feet; Course 2, thence North 75°51'53" East, 208.56 feet; Course 3, thence North 09°34'59" East, 188.72 feet; Course 4, thence North 50°13'09" West, 218.03 feet; Course 5, thence North 45°47'16" East, 142.42 feet; Course 6, thence North 79°15'12" East, 486.39 feet; Course 7, thence North 13°12'57" West, 103.23 feet; Course 8, thence South 87°53'01" East, 546.24 feet; Course 9, thence North 41°15'45" East, 133.86 feet to the Easterly most corner thereof; thence North 85°36'52" East, 276.80 feet to a point lying on the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance; thence Southerly along said Westerly right of way line and along the arc of a non-tangent curve concave Easterly having a radius of 1942.86 feet, through a central angle of 16°55'33", an arc length of 573.94 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 12°50'54" East, 571.86 feet; thence South 21°18'41" East, 2254.63 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), a variable width right of way per occupation and maintenance; thence Southerly along said Westerly right of way line the following 5 courses: Course 1, thence South 04°27'17" East, departing said Westerly right of way line of County Road 15A, 1690.81 feet; Course 2, thence South 00°12'30" East, 114.76 feet; Course 3, thence South 07°08'02" West, 43.89 feet; Course 4, thence South 09°50'30" East, 32.68 feet, said point being Reference Point C; Course 5, thence continue South 09°50'30" East, 10 feet, more or less, to a point lying on the Southerly top of bank of Prescott Branch; thence Southwesterly, departing said Westerly right of way line and along the meanderings of said Southerly top of bank, 1339 feet, more or less; thence Northwesterly, continuing along said meanderings, 744 feet, more or less; thence South 10°26'09" East, 14 feet, more or less, to a point bearing South 81°07'14" West, 1812.34 feet from said Reference Point C; thence continue South 10°26'09" East, 17.12 feet to the

Governors Park South CDD (continued)

Northeast corner of Lot 13 of Twin Oaks, an unrecorded subdivision; thence North $74^{\circ}44'25''$ West, along the Northerly line of said Lot 13, a distance of 222.38 feet to the Northwest corner of said Twin Oaks; thence South $00^{\circ}20'15''$ East, along the Westerly line of said Twin Oaks, 905.60 feet to the Southwest corner thereof; thence North $78^{\circ}57'35''$ East, along the Southerly line of said Twin Oaks, 1082.30 feet; thence South $10^{\circ}37'52''$ East, departing said Southerly line, 425.94 feet; thence North $78^{\circ}53'41''$ East, 1080.72 feet to a point lying on said Westerly right of way line of Telegraph Road (also known as Pacetti Road); thence South $10^{\circ}35'29''$ East, along said Westerly right of way line, 458.78 feet to its intersection with the South line of Government Lot 2 of said Section 34, as monumented; thence North $85^{\circ}25'32''$ East, departing said Westerly right of way line and along said South line, 353.65 feet to the Northwest corner of Government Lot 4 of said Section 34; thence South $00^{\circ}05'26''$ East, along the Westerly line of said Government Lot 4, a distance of 1288.03 feet to the Southwest corner of said Government Lot 4; thence North $89^{\circ}38'35''$ East, along the Southerly line of said Government Lot 4, said line also being the Southerly line of said Section 34, a distance of 604.74 feet to the Point of Beginning.

Containing 1860 acres, more or less.

Exhibit “B”

The debt assessment lien is being placed on property described in the attached legal description. For notice purposes, listed below are the potentially applicable County Property Appraiser parcels, and property owners, developers/potential property owners, and developers that will be included on a mailing list related to debt assessments:

Parcel ID	Owner	Address	City State Zip
38-06-26-016516-000-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
32-06-26-015650-001-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
33-06-26-015652-000-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
34-06-26-015714-000-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
03-07-26-015792-000-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
29-06-26-015611-001-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

6C

**CAPITAL IMPROVEMENT PLAN
FOR THE
GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT**

PREPARED FOR:

**BOARD OF SUPERVISORS
GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT**

ENGINEER:

England, Thims and Miller, Inc.

14775 Old St. Augustine Road
Jacksonville, Florida, 32224

Project Number 18-127-23

August 6, 2024

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

CAPITAL IMPROVEMENT PLAN

1. INTRODUCTION

The purpose of this report is to provide a description of the Capital Improvement Plan (“CIP” or “**Master Project**”) and estimated costs of the CIP for the Governors Park South Community Development District (the “**District**” or the “CDD”).

2. GENERAL SITE DESCRIPTION

The **District** is located in unincorporated Clay County, Florida, (“**County**”) and covers approximately 2,045 acres of land. **Table 2** below shows a breakdown of acreage by residential product type. **Exhibit A** depicts the general location of the Governors Park South Property. The site is generally located northwest of US Highway-17S, west of County Road-15A (“**CR-15A**”) and south of County Road-16A (“**CR-16A**”). A metes and bounds legal description of the external boundary of the District, post boundary amendment, (the “**District Property**”) is attached as **Exhibit B**. The **District** is currently petitioning Clay County to remove approximately 185 acres of land in the northeast portion of The **District** leaving a balance of approximately 1860 acres under the **District**. As this boundary Amendment is likely to be approved, this report assumes such approval.

Currently, the site is mostly clear grassy meadows with pockets of forest.

3. PROPOSED CAPITAL IMPROVEMENT PROJECT

The CIP is intended to provide public infrastructure improvements for the District Property, which is entitled for up to 2,714 residential units, with 2,600 units being single-family and 114 units being townhomes. Unit count by product type is shown in **Table 1** below. A plan for the District Property is attached to this report as **Exhibit C**. The plan depicts the proposed lot count, and lot type, for the District Property, as follows:

Table 1: Unit Count

Product Type	Residential Units
Market Rate:	
50' Single-family	1,776
60' Single-family	824
22' Townhomes	114
TOTAL	2,714

Table 2: Acreage Breakdown

Land Use	Acreage (Approx.)
Lot Development	904
Roads	202.55
Park Areas	10.40
Stormwater Ponds	290

Conservation Areas	452.65
TOTAL	1859

The CIP infrastructure includes:

Roadway Improvements:

The CIP includes major collector and minor collector roads within the District Property. Generally, collector roads will have 4 lanes; however, some roads will transition to 2-lane undivided and all other roads will be 2-lane undivided roads, as depicted in **Exhibit D**. Such roads will include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping, signage and sidewalks/multi-use paths within rights-of-way abutting portions of the District Property that do not contain residential lots. Sidewalks and multi-use paths abutting lots will be constructed by homebuilders. All roads will be designed in accordance with County standards. **Exhibit E** depicts typical sections to be used for designated sections of collector roads.

All internal roadways will be open to, and accessible by, the public and may be financed by the District, and are anticipated to be dedicated to the County or the CDD for ownership, operation, and maintenance. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowners association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities, on-site conservation/mitigation and stormwater improvements behind such gated areas).

Stormwater Management System:

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from the District Property. The stormwater system within the project discharges to Black Creek. The stormwater system will be designed consistent with the criteria established by the St. Johns River Water Management District (“**SJRWMD**”) and the County for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system, including the inlets and storm sewer systems within the right-of-way.

NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of mass grading of lots.

Water, Wastewater and Reclaim Utilities:

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaimed water infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection. Water main connection will be made at US-17 South.

Wastewater improvements for the Project will include an on-site 8-inch diameter gravity collection system, off-site and on-site force mains ranging from 4-inches to 16-inches and on-site lift stations. The off-site force main connection will be made at the Clay County Utility Authority (“**CCUA**”) wastewater and water treatment plant.

Similarly, the reclaimed water main will be constructed to provide service for irrigation throughout the community, and will consist of 16-inch diameter PVC pipe on collector roads, 12-inch PVC for individual Pod service, and 8-inch for Phase 1A service. Connection will be made at US-17 South.

The water and reclaimed distribution and wastewater collection systems for all phases will be completed by the District and then dedicated to CCUA for ownership, operation and maintenance. Any water and sewer laterals on private property will not be financed by the District.

All master utility layouts can be seen below in **Exhibit F**.

Flood Control

The District currently intends to finance certain surface and subsurface drainage improvements necessary for development within the District boundaries. This section of infrastructure includes clearing, grubbing, roadway storm sewer collection system, stormwater management facilities, flood control, groundwater control, surface and subsurface drainage improvements. Cost estimates include stormwater pond construction, drainage catch basins, inlets, underground storm piping within roadways, control structures, grading, sod and seeding as required for sediment and erosion control, etc. The clearing, grubbing and earthwork estimates include all work necessary for the complete right-of-way area, include utility easements, and surrounding residential areas as necessary to provide a complete stormwater management system.

Stormwater management facilities provide for the attenuation and treatment of stormwater runoff from the project in accordance with SJRWMD and County standards. As part of the complete stormwater management system, earthwork will include portions of residential lots as needed to collect stormwater runoff into the stormwater management facilities. This earthwork will include placing fill above the 100-year pond design high water elevation and to provide positive discharge from the residential lots to the storm sewer collection system. The District will not include any earthwork costs on private lots.

Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and rights-of-way. The irrigation system will consist of 4-inch minimum PVC pipe. Moreover, hardscaping will consist of entry features, benches, and walks.

The County has distinct design criteria requirements for planting and irrigation design. Therefore, the Master Project will at a minimum meet those requirements but in most cases exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in rights-of-way owned by the County may be maintained pursuant to a right-of-way agreement to be entered into with the County. The irrigation system funded by the District will serve the properties owned by the District and, in some cases, the County right-of-way.

Street Lights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with Clay Electric Cooperative Inc. (“CEC”), in which case the District will fund the street lights through an annual operations and maintenance assessment. As such, street lights are not included as part of the CIP.

The CIP does however include the incremental costs of undergrounding the conduits for electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by CEC and not paid for by the District as part of the CIP.

Recreational Amenities:

The District intends to develop a recreational amenity for the Master Project, which may include but not limited to pocket parks, amenity center, pool, playing fields and playing surfaces. All such amenities will be open to, and accessible by, the public, subject to lawfully imposed user fees, rates, and charges.

Environmental Conservation/Mitigation

There are approximately 27.35 acres of forested and herbaceous wetland impacts associated with the construction of the District’s infrastructure, which will require mitigation credits from an off-site mitigation bank. Exact numbers of wetland impact acres and associated mitigation credits will be determined during permitting. The District will be responsible for the design, permitting, construction, maintenance, and government reporting of the environmental mitigation. These costs are included within the CIP.

Professional Services

The CIP includes various professional services. These include: (i) engineering, legal, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

Off-Site Improvements

Off-site improvements may include the improvements to CR-15A, the connection of Green Cove Springs Boulevard from CR-15A to US-17, underground electric conduits, hardscape, landscape, irrigation, fencing and signage.

The District’s CIP functions as a system of improvements benefitting all lands within the District.

All of the foregoing improvements are required by applicable development approvals. Note that except as stated herein, there are no impact fee or similar credits available related to the construction of any such improvements.

The following table shows which entity will finance, own and operate the various improvements of the CIP:

TABLE 3: Entity Delineation

<u>Facility Description</u>	<u>Financing Entity</u>	<u>Ownership & Maintenance Entity</u>
Roadways	CDD	CDD/CC
Stormwater Management	CDD	CDD/CC
Utilities (Water, Sewer, Reclaim)	CDD	CCUA
Hardscape/Landscape/Irrigation	CDD	CDD
Undergrounding of Conduit	CDD	CEC
Amenity	CDD	CDD
Off-site Improvements	CDD	CDD/CC/CCUA

CDD – Governors Park South Community Development District

CC – Clay County

CEC – Clay Electrical Cooperative

CCUA- Clay County Utility Authority

4. PERMITTING/CONSTRUCTION COMMENCEMENT

The necessary permits for the construction of the CIP are ongoing and include the following agencies:

Clay County

Clay County Utility Authority

St. Johns River Water Management District (SJRWMD)

Florida Department of Environmental Protection (FDEP) Water and Sewer

Army Corps of Engineers (ACE) Wetland Permitting

Any permits already submitted are listed in **Table 4:**

Table 4: Permit status

Project Name	Agency	Status
Governors Park Pod A/B	CCUA	Pending approval
Governors Park Pod A/B	Clay County	Pending approval
Governors Park Pod A/B	SJRWMD	Pending approval
GCSB extension to FCE	CCUA	Pending approval
GCSB extension to FCE	Clay County	Pending approval
GCSB extension to FCE	SJRWMD	Pending approval
Overall Mass Grading	SJRWMD	Pending approval
Overall Mass Grading	ACE	Pending approval

5. OPINION OF PROBABLE CONSTRUCTION COSTS

Table 5 shown below presents, among other things, the Opinion of Probable Cost for the CIP. It is our professional opinion that the costs set forth in Table 4 are reasonable and consistent with market pricing.

TABLE 5

Master Off-site Infrastructure Summary of Costs

Improvement Description	Estimated Cost
C.R. 15A Roadway Improvements	\$2,000,000
GCSB from CR-15A to US-17	\$5,500,000
Master Off-Site Utility Improvements ¹ (potable water, sewer and reclaimed water transmission)	\$3,354,000
Underground Electric (conduit only for roadway)	\$220,000
Hardscape, Landscape, Irrigation, Fencing, and Signage	\$2,100,000
Planning, Engineering, Survey, and Regulatory (15%)	\$1,976,100
Subtotal	\$15,150,100
Contingency (20%)	\$3,030,020
MASTER OFF-SITE INFRASTRUCTURE TOTAL	\$18,180,120

Master On-site Infrastructure Summary of Costs

Improvement Description	Estimated Cost
GCSB (4-Lane roadway)	\$15,492,500
4-Lane Collector	\$6,287,500
2-Lane Collector	\$26,120,000
Master On-Site Utility Improvements ¹ (potable water, sewer and reclaimed water transmission)	\$17,180,300
Underground Electric (conduit only for roadway)	\$350,000
Sewage Pump Stations (25 stations)	\$13,750,000
Wetland Mitigation	\$5,060,000
Amenity Center	\$5,500,000
Hardscape, Landscape, Irrigation, Fencing, and Entry Feature	\$19,000,000
Stormwater Management, Flood Control, and Groundwater Control	\$28,000,000
Planning, Engineering, Survey, and Regulatory (15%)	\$20,511,045
Subtotal	\$157,251,345
Contingency (20%)	\$31,450,269
MASTER ON-SITE INFRASTRUCTURE TOTAL	\$188,701,614

Neighborhood Infrastructure Summary of Costs

Improvement Description	Estimated Cost
22' Townhomes (114 units)¹	
-Water Distribution System	\$361,152
-Reclaimed Water Distribution System	\$361,152
-Sewer Collection System	\$601,920
-Neighborhood Roadways	\$902,880
-Drainage Collection System	\$451,440
-Stormwater Management Facilities	\$331,056
50' Single Family Units (1,776 units)¹	
-Water Distribution System	\$7,672,320
-Reclaimed Water Distribution System	\$7,672,320
-Sewer Collection System	\$12,787,200
-Neighborhood Roadways	\$19,180,800
-Drainage Collection System	\$9,590,400
-Stormwater Management Facilities	\$7,032,960
60' Single Family Unit (824 units)¹	
-Water Distribution System	\$4,271,616
-Reclaimed Water Distribution System	\$4,271,616
-Sewer Collection System	\$7,119,360
-Neighborhood Roadways	\$10,679,040
-Drainage Collection System	\$5,339,520
-Stormwater Management Facilities	\$3,915,648
Subtotal	\$102,542,400
Planning, Engineering, Survey, and Regulatory (15%)	\$15,381,360
Subtotal	\$117,923,760
Contingency (20%)	\$23,584,752
NEIGHBORHOOD INFRASTRUCTURE TOTAL	\$141,508,512

1. Does not include master infrastructure

- * Cost estimates contained in this report are based upon year 2024 dollars and have been prepared based upon the best available information, without benefit of final engineering design and environmental permitting. England-Thims & Miller, Inc. believes the enclosed estimates to be accurate based upon the available information, however, actual costs will vary based upon final engineering, planning, approvals from regulatory authorities, and market conditions.

The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other CDD expenditures that may be incurred.

6. CONCLUSIONS

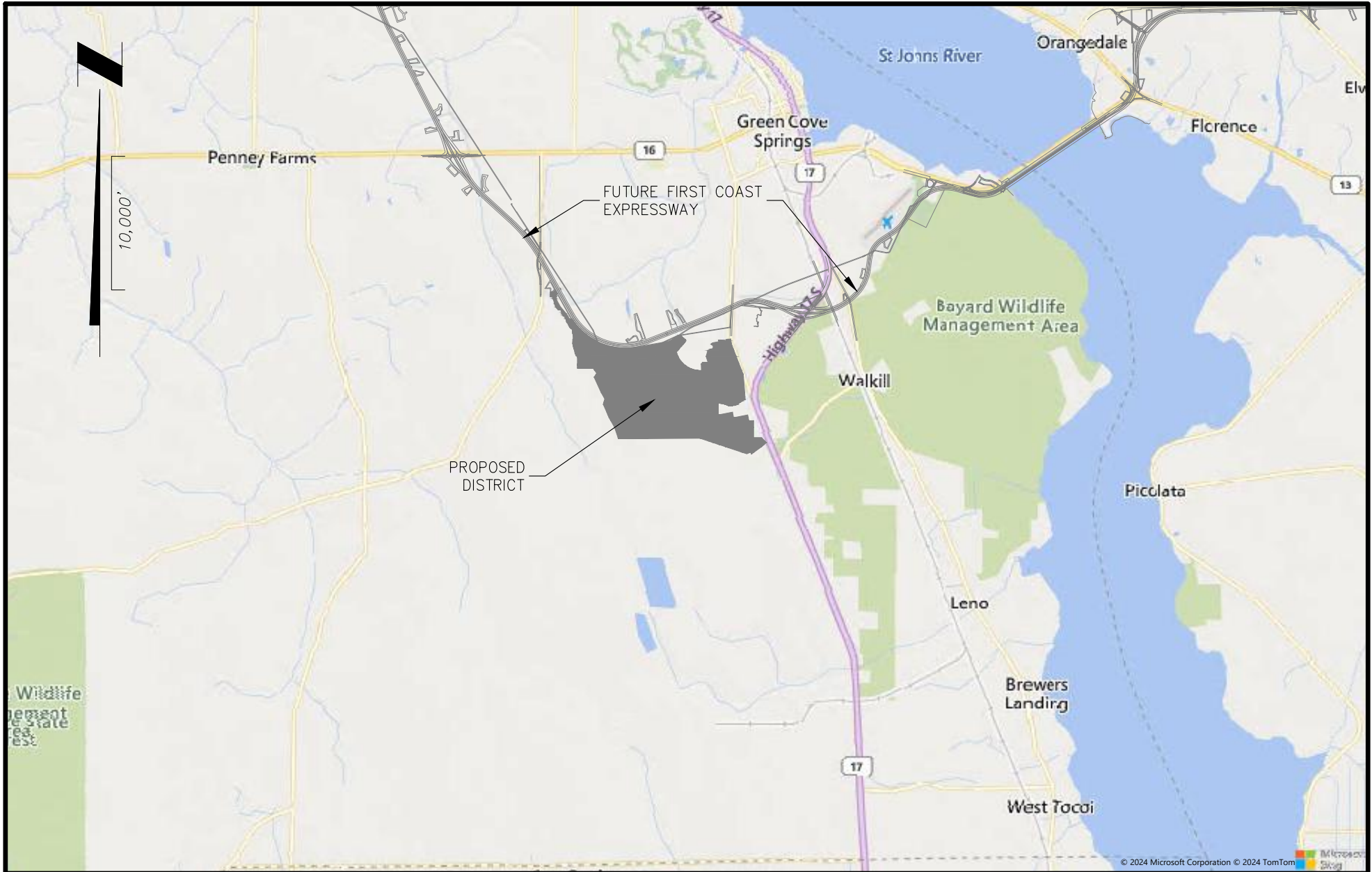
The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- The estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the County;
- All of the improvements comprising the CIP are required by applicable development approvals;
- The CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course;
- The reasonably expected economic life of the CIP is anticipated to be at least 20 years;
- The assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs; and
- The CIP will function as a system of improvements benefitting all lands within the District.

The professional service for establishing the Construction Opinion of Probable Cost is consistent with the degree of care and skill exercised by members of the same profession under similar circumstances. The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on public easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property. Excess dirt may be sold off by the District.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.



ETM

VISION - EXPERIENCE - RESULTS
 ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

EXHIBIT A

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
BOUNDARY AMENDMENT
CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----

Revised July 23, 2024

April 8, 2024

Page 1 of 4

Work Order No. 23-271.01

File No. 129F-21.01A

EXHIBIT B

Governors Park South CDD

DEPARTMENT AMENDMENT

All of Fractional Sections 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, together with a portion of Fractional Section 101 on of Sections 19, 30 and 32, (all being a portion of the original 100-acre Mill Grant), as subdivided in the re-survey by Goold T. Butler, as recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, all lying in Township 6 South, Range 26 East, said Clay County, together with a portion of Sections 3 and 4, Township 7 South, Range 26 East, said Clay County, also being a portion of those lands described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the Southeast corner of said Section 34; thence South 89°38'35" West, along the Southerly line of said Section 34, said line also being the dividing line between Township 6 South and Township 7 South, a distance of 2025.79 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), said point being the Point of Beginning.

From said Point of Beginning, thence South 43°30'30" East, departing said dividing line of Township 6 South and Township 7 South, and along said Westerly right of way line of Telegraph Road (also known as Pacetti Road), a distance of 506.78 feet to a point lying on the Northwesterly right of way line of Bellamy Road, a variable width right of way as determined by maintenance; thence South 49°04'41" West, departing said Westerly right of way line and along said Northwesterly right of way line, 469.91 feet; thence South 54°07'48" West, continuing along said Northwesterly right of way line, 938.95 feet to a point on said right of way; thence North 24°56'16" West, departing said Northwesterly right of way line, 155.45 feet to a point lying on the Northeasterly prolongation of the Westerly line of those lands described and recorded in Official Records Book 1121, page 743, of said Public Records; thence South 65°50'38" West, along said Northeasterly prolongation and said Westerly line, 310.24 feet to a point lying on the Northerly line of Government Lot 2 of said Section 3; thence North 71°33'10" West, departing said Westerly line, along said Northerly line and along the Northerly line of Government Lot 3, said Section 3, a distance of 2213.14 feet to the Southeast corner of Government Lot 5, said Section 4; thence North 71°38'43" West, along the Southerly line of said Government Lot 5, a distance of 714.48 feet; thence North 71°37'06" West, continuing along said Southerly line, 804.49 feet to a point lying on the Northerly line of said Section 4; thence South 89°30'31" West, departing said Southerly line and along said Northerly line, 3839.68 feet to the Northeast corner of Section 5, said Township 7 South, Range 26 East, said corner lying on the boundary line of Parcel "A", as described and recorded in Official Records Book 4134, page 1421, of said Public Records; thence along said boundary line the following 11 courses: Course 1, thence South 89°44'22" West, along the Northerly line of said Section 5, a distance of 2230.82 feet; Course 2, thence North 18°53'37" West, departing said Northerly line, 888.32 feet; Course 3, thence North 29°22'13" West, 837.86 feet; Course 4, thence North 23°23'34" West, 1097.20 feet; Course 5, thence North 19°01'27" East, 393.45 feet; Course 6, thence North 29°47'31" West, 579.85 feet; Course 7, thence North

Governors Park South CDD (continued)

24°31'20" West, 1280.38 feet; Course 8, thence North 66°44'54" East, 12.08 feet; Course 9, thence North 34°18'20" East, 326.40 feet; Course 10, thence North 33°50'17" West, 459.98 feet to the Southeasterly corner of Parcel "E", as described and recorded in said Official Records Book 4675, page 1182, said corner lying on the Southerly line of said Section 29; Course 11, thence North 89°33'47" West, along said Southerly line, 1189.84 feet to the Southwesterly corner of said Section 29; thence North 00°36'58" East, departing said boundary line and along the Westerly line of said Section 29, a distance of 783.83 feet to a point hereinafter referred to as Reference Point "A"; thence continue North 00°36'58" East, 38 feet, more or less, to the centerline of Governor's Creek; thence Northwesterly along said centerline, 5269 feet, more or less, to its intersection with the Southerly line of said Section 19; thence North 89°55'39" West, departing said centerline and along said Southerly line, 45 feet, more or less, to a point that bears North 22°13'12" West, 4931.22 feet from said Reference Point "A"; thence continue North 89°55'39" West, along said Southerly line, 170.00 feet to the Southeasterly corner of those lands described and recorded in Deed Book P, page 93, of said Public Records; thence Northerly, Westerly and Southerly along the Easterly, Northerly and Westerly lines of said Deed Book P, page 93, the following 3 courses: Course 1, thence North 00°04'21" East, departing said Southerly line, 600.60 feet; Course 2, thence North 89°55'39" West, 363.00 feet; Course 3, thence South 00°04'21" West, 600.60 feet to the Southwesterly corner thereof, said corner lying on said Southerly line of Section 19; thence North 89°55'39" West, along said Southerly line, 318.85 feet to its intersection with the Easterly right of way line of County Road No. 315 (Springbank Road), a variable width right of way as depicted on Florida Department of Transportation Right of Way Map Section No. 71493; thence Northerly along said Easterly right of way line the following 5 courses: Course 1, thence North 00°09'41" West, departing said Southerly line, 928.10 feet to the Southwesterly corner of Parcel No. 178, Part "C", as described and recorded in Official Records Book 4081, page 1173, of said Public Records; Course 2, thence North 89°50'19" East, along the Southerly line of said Parcel No. 178, Part "C", 20.39 feet to the Southeasterly corner thereof; Course 3, thence North 00°09'40" West, along the Easterly line of said Parcel No. 178, Part "C", 210.00 feet to the point of curvature of a curve concave Westerly having a radius of 1970.00 feet; Course 4, thence Northerly, continuing along said Easterly line and along the arc of said curve, through a central angle of 08°20'03", an arc length of 286.55 feet to the Northerly most corner of said Parcel 178, Part "C", said arc being subtended by a chord bearing and distance of North 04°19'42" West, 286.30 feet; Course 5, thence North 00°09'41" West, along a non-tangent line, 1030.11 feet to its intersection with the Southwesterly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way, as depicted on said Florida Department of Transportation Right of Way Map Section No. 71493; thence Easterly along said Southwesterly limited access right of way line the following 3 courses: Course 1, thence South 29°14'50" East, departing said Easterly right of way line, 4414.71 feet to the point of curvature of a curve concave Northerly having a radius of 4746.00 feet; Course 2, thence Easterly along the arc of said curve, through a central angle of 82°17'25", an arc length of 6816.38 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 70°23'32" East, 6245.44 feet; Course 3, thence North 68°27'45" East, 2341.00 feet; thence South 44°34'14" East, departing said Southwesterly limited access right of way line, 685.65 feet; thence South 15°59'15" East, 38.28 feet; thence South 52°24'18" East, 57.69 feet; thence South 83°24'26" East, 60.22 feet; thence

Governors Park South CDD (continued)

South 25°46'05" East, 36.70 feet; thence South 07°14'49" East, 80.00 feet; thence South 32°36'59" West, 107.45 feet; thence South 47°50'08" West, 53.48 feet; thence South 35°52'07" West, 166.61 feet; thence South 47°52'37" West, 113.70 feet; thence South 28°39'20" West, 77.60 feet; thence South 48°28'50" West, 170.70 feet; thence South 40°54'13" West, 54.57 feet; thence South 29°25'19" West, 78.23 feet; thence South 40°31'43" West, 78.06 feet; thence South 54°47'25" West, 41.27 feet; thence South 33°00'24" West, 45.79 feet; thence South 45°08'48" West, 76.87 feet; thence South 33°16'19" West, 48.96 feet; thence South 45°08'48" West, 76.87 feet; thence South 33°16'19" West, 48.96 feet; thence South 29°38'12" East, 26.43 feet; thence South 19°21'04" East, 110.07 feet to the point of curvature of a curve concave Northeasterly having a radius of 1864.00 feet; thence Southeasterly along the arc of said curve, through a central angle of 32°31'42", an arc length of 1058.25 feet to point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 35°36'55" East, 1044.09 feet; thence South 51°52'46" East, 40.50 feet to a point on a non-tangent curve concave Northerly having a radius of 1863.00 feet; thence Easterly along the arc of said curve, through a central angle of 38°48'40", an arc length of 1261.96 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 72°30'55" East, 1237.97 feet; thence North 01°55'15" West, along a non-tangent line, 492.78 feet; thence North 42°42'17" East, 149.97 feet; thence South 89°37'41" East, 408.77 feet; thence North 17°28'35" West, 474.87 feet; thence North 16°11'36" East, 451.51 feet to a point lying on the Southerly line of Plant Site Parcel, as described and recorded in Official Records Book 3840, page 83, of said Public Records; thence Northeasterly along said Southerly line the following 9 courses: Course 1, thence North 59°17'36" East, 210.00 feet; Course 2, thence North 75°51'53" East, 208.56 feet; Course 3, thence North 09°34'59" East, 188.72 feet; Course 4, thence North 50°13'09" West, 218.03 feet; Course 5, thence North 45°47'16" East, 142.42 feet; Course 6, thence North 79°15'12" East, 486.39 feet; Course 7, thence North 13°12'57" West, 103.23 feet; Course 8, thence South 87°53'01" East, 546.24 feet; Course 9, thence North 41°15'45" East, 133.86 feet to the Easterly most corner thereof; thence North 85°36'52" East, 276.80 feet to a point lying on the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance; thence Southerly along said Westerly right of way line and along the arc of a non-tangent curve concave Easterly having a radius of 1942.86 feet, through a central angle of 16°55'33", an arc length of 573.94 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 12°50'54" East, 571.86 feet; thence South 21°18'41" East, 2254.63 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), a variable width right of way per occupation and maintenance; thence Southerly along said Westerly right of way line the following 5 courses: Course 1, thence South 04°27'17" East, departing said Westerly right of way line of County Road 15A, 1690.81 feet; Course 2, thence South 00°12'30" East, 114.76 feet; Course 3, thence South 07°08'02" West, 43.89 feet; Course 4, thence South 09°50'30" East, 32.68 feet, said point being Reference Point C; Course 5, thence continue South 09°50'30" East, 10 feet, more or less, to a point lying on the Southerly top of bank of Prescott Branch; thence Southwesterly, departing said Westerly right of way line and along the meanderings of said Southerly top of bank, 1339 feet, more or less; thence Northwesterly, continuing along said meanderings, 744 feet, more or less; thence South 10°26'09" East, 14 feet, more or less, to a point bearing South 81°07'14" West, 1812.34 feet from said Reference Point C; thence continue South 10°26'09" East, 17.12 feet to the

Governors Park South CDD (continued)

Northeast corner of Lot 13 of Twin Oaks, an unrecorded subdivision; thence North $74^{\circ}44'25''$ West, along the Northerly line of said Lot 13, a distance of 222.38 feet to the Northwest corner of said Twin Oaks; thence South $00^{\circ}20'15''$ East, along the Westerly line of said Twin Oaks, 905.60 feet to the Southwest corner thereof; thence North $78^{\circ}57'35''$ East, along the Southerly line of said Twin Oaks, 1082.30 feet; thence South $10^{\circ}37'52''$ East, departing said Southerly line, 425.94 feet; thence North $78^{\circ}53'41''$ East, 1080.72 feet to a point lying on said Westerly right of way line of Telegraph Road (also known as Pacetti Road); thence South $10^{\circ}35'29''$ East, along said Westerly right of way line, 458.78 feet to its intersection with the South line of Government Lot 2 of said Section 34, as monumented; thence North $85^{\circ}25'32''$ East, departing said Westerly right of way line and along said South line, 353.65 feet to the Northwest corner of Government Lot 4 of said Section 34; thence South $00^{\circ}05'26''$ East, along the Westerly line of said Government Lot 4, a distance of 1288.03 feet to the Southwest corner of said Government Lot 4; thence North $89^{\circ}38'35''$ East, along the Southerly line of said Government Lot 4, said line also being the Southerly line of said Section 34, a distance of 604.74 feet to the Point of Beginning.

Containing 1860 acres, more or less.

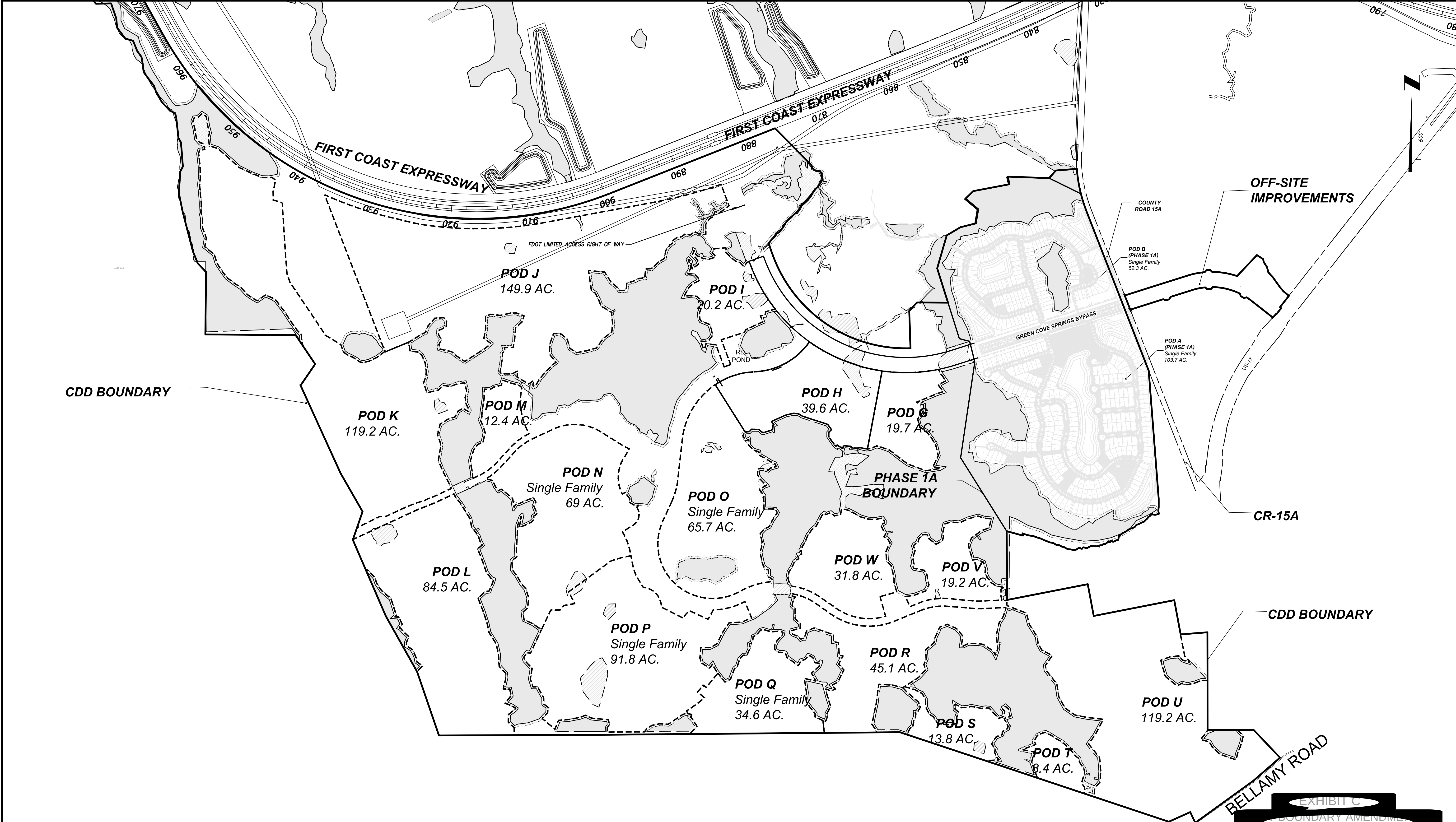
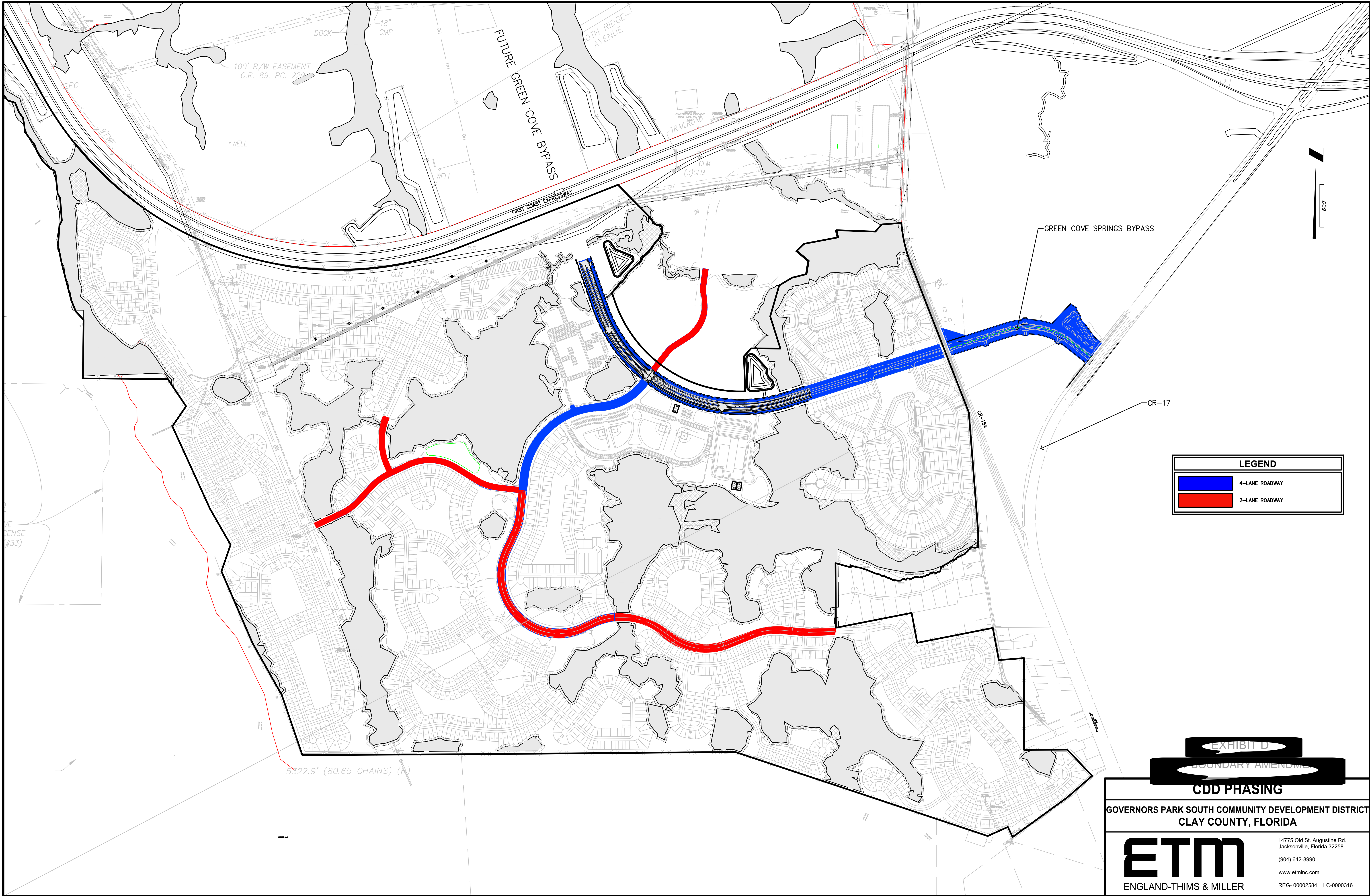


EXHIBIT C
BOUNDARY AMENDMENT
CDD OVERALL

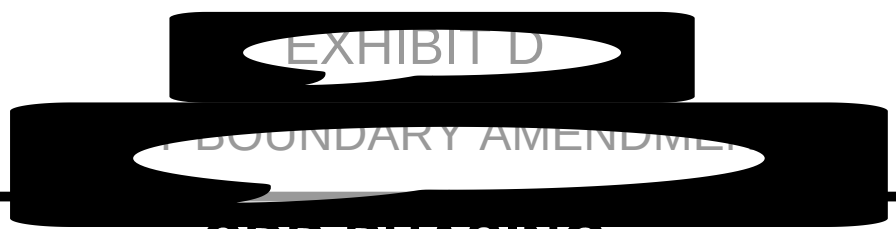
GOVERNORS PARK
CLAY COUNTY, FLORIDA

ETM
ENGLAND-THIMS & MILLER

14775 Old St. Augustine Rd.
Jacksonville, Florida 32258
(904) 642-8990
www.etm-inc.com
REG- 00002584 LC-0000316



LEGEND	
	4-LANE ROADWAY
	2-LANE ROADWAY

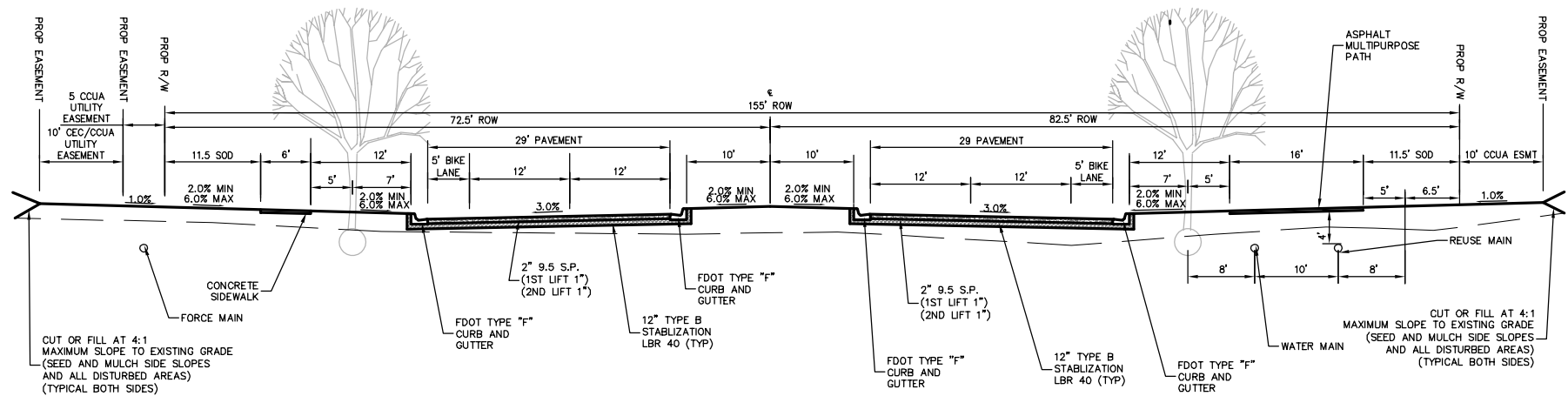


CDD PHASING

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA

ETM
ENGLAND-THIMS & MILLER

14775 Old St. Augustine Rd.
Jacksonville, Florida 32258
(904) 642-8990
www.etm-inc.com
REG- 00002584 LC-0000316



GREEN COVE BYPASS ROW TYPICAL SECTION (CCUA)

N.T.S.

ETM

VISION - EXPERIENCE - RESULTS
 ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

EXHIBIT E

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

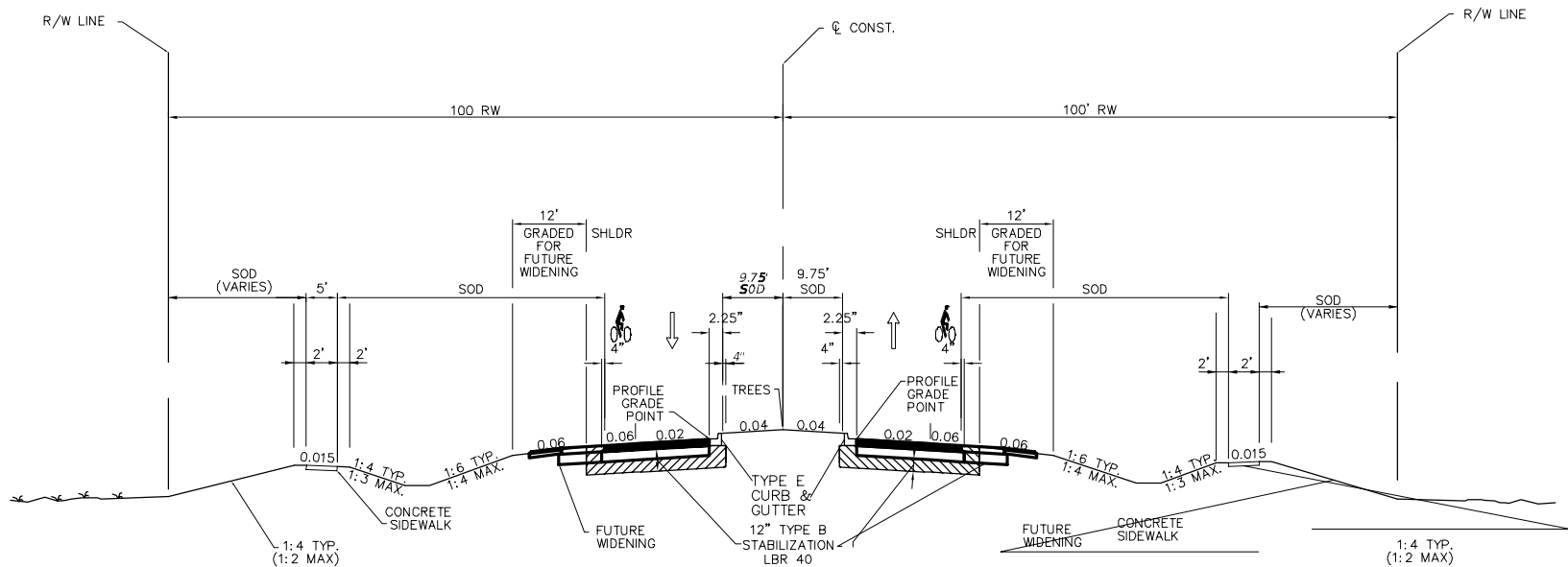
CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----



TYPICAL SECTION NO. 1
GREEN COVE SPRINGS BYPASS
STA. 914+16.76 TO STA. 937+21.06

TRAVEL LANES
TYPE B STABILIZATION (LBR 40)
OPTIONAL BASE GROUP 6
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (1 1/2")
AND FRICTION COURSE FC-12.5 (TRAFFIC C) (1 1/2")

DESIGN SPEED 45 MPH
POSTED SPEED 45 MPH

ETM

VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.
14775 Old St. Augustine Road, Jacksonville, FL 32258
TEL: (904) 642-8990, FAX: (904) 646-9485
REG - 2584 LC - 0000316

EXHIBIT E

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

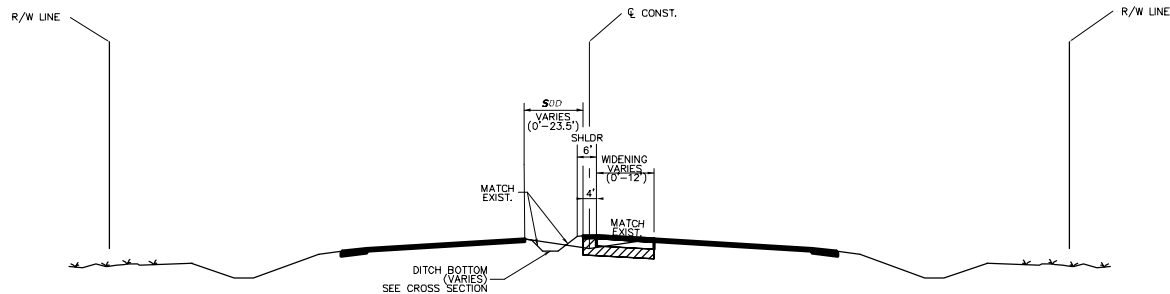
CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

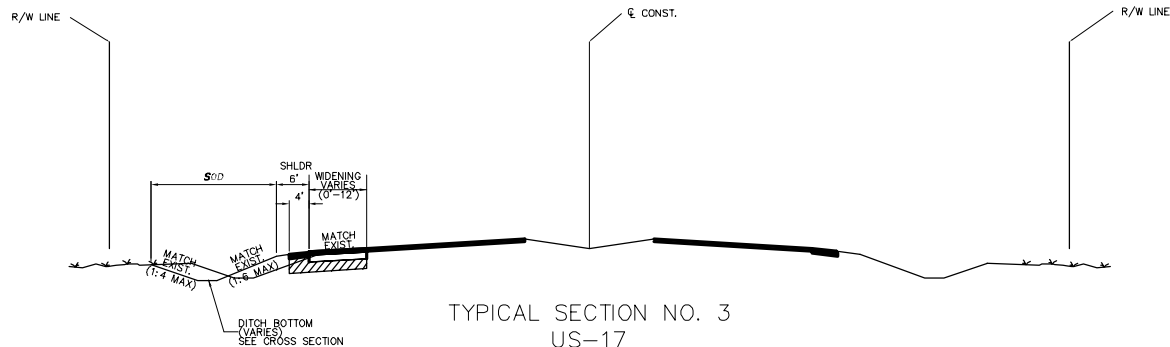
DRAWING NO. ----



TYPICAL SECTION NO. 2
US-17
STA. 398+21.82 TO STA. 404+74.44

TRAVEL LANES
TYPE B STABILIZATION (LBR 40)
OPTIONAL BASE GROUP 6
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (1 1/2")
AND FRICTION COURSE FC-12.5 (TRAFFIC C) (1 1/2")

POSTED SPEED 60 MPH



TYPICAL SECTION NO. 3
US-17
STA. 397+88.49 TO STA. 405+51.00

TRAVEL LANES
TYPE B STABILIZATION (LBR 40)
OPTIONAL BASE GROUP 6
TYPE SP STRUCTURAL COURSE (TRAFFIC C) (1 1/2")
AND FRICTION COURSE FC-12.5 (TRAFFIC C) (1 1/2")

POSTED SPEED 60 MPH

ETM

VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.
14775 Old St. Augustine Road, Jacksonville, FL 32258
TEL: (904) 642-8990, FAX: (904) 646-9485
REG - 2584 LC - 0000316

EXHIBIT E

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

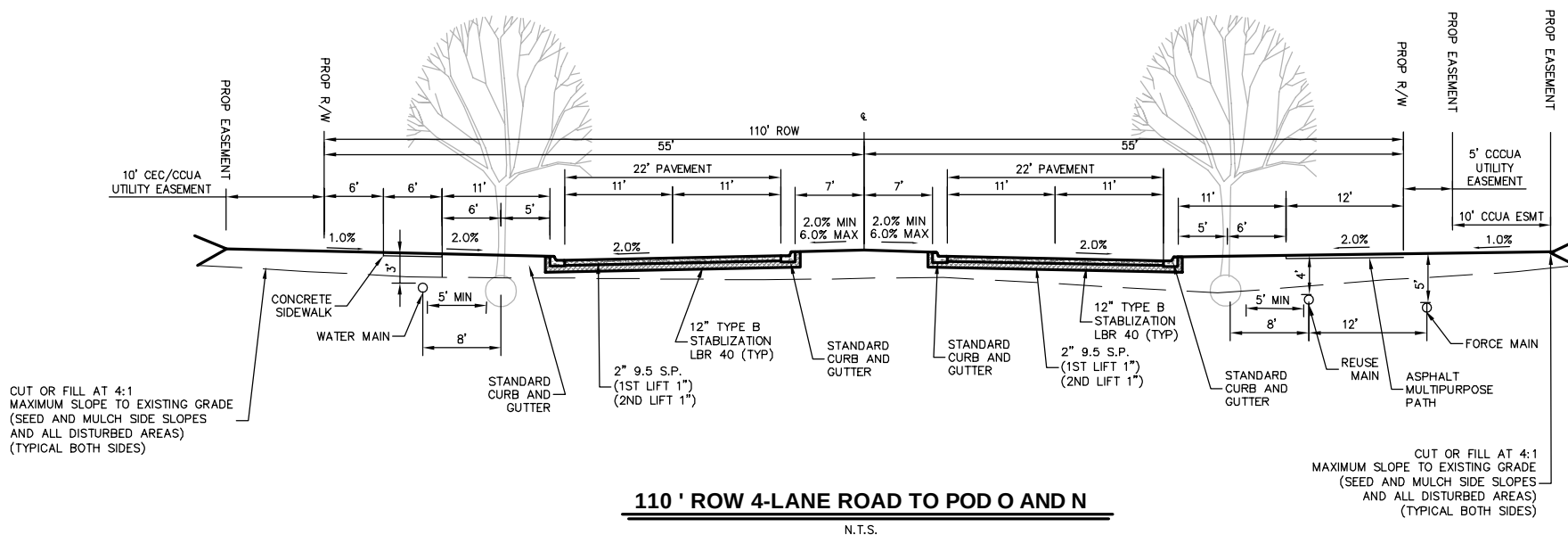
CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----



ETM

VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.

14775 Old St. Augustine Road, Jacksonville, FL 32258
TEL: (904) 642-8990, FAX: (904) 646-9485
REG - 2584 LC - 0000316

EXHIBIT E

GOVERNORS PARK

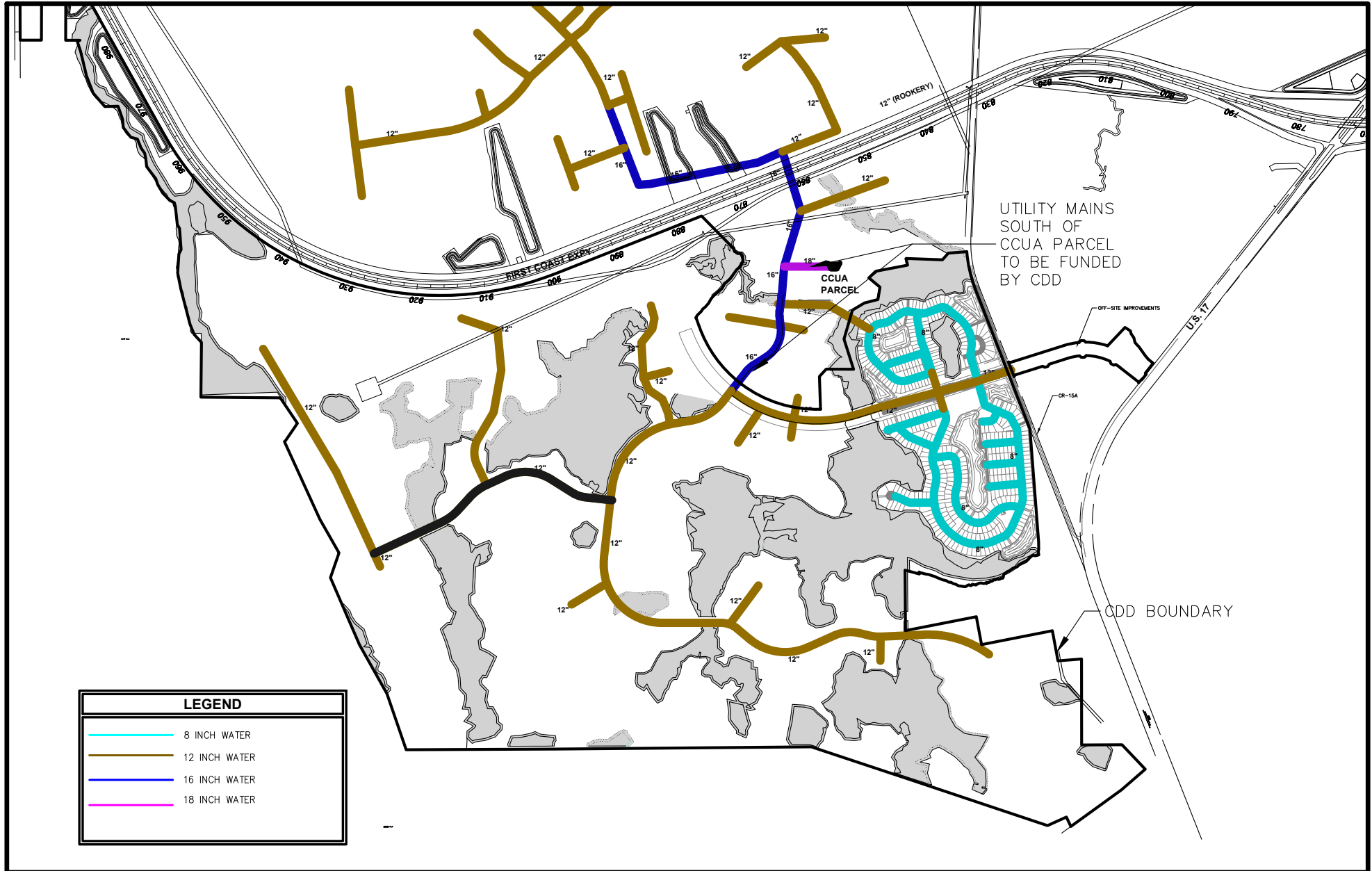
CLAY COUNTY, FLORIDA

ETM NO. 18-127-23

DRAWN BY: CJG, MRV

DATE: 6/11/2024

DRAWING NO. ----



LEGEND	
—	8 INCH WATER
—	12 INCH WATER
—	16 INCH WATER
—	18 INCH WATER

ETM

VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.

14775 Old St. Augustine Road, Jacksonville, FL 32258
TEL: (904) 642-8990, FAX: (904) 646-9485
REG - 2584 LC - 0000316

EXHIBIT F

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

BOUNDARY AMENDMENT
CLAY COUNTY, FLORIDA

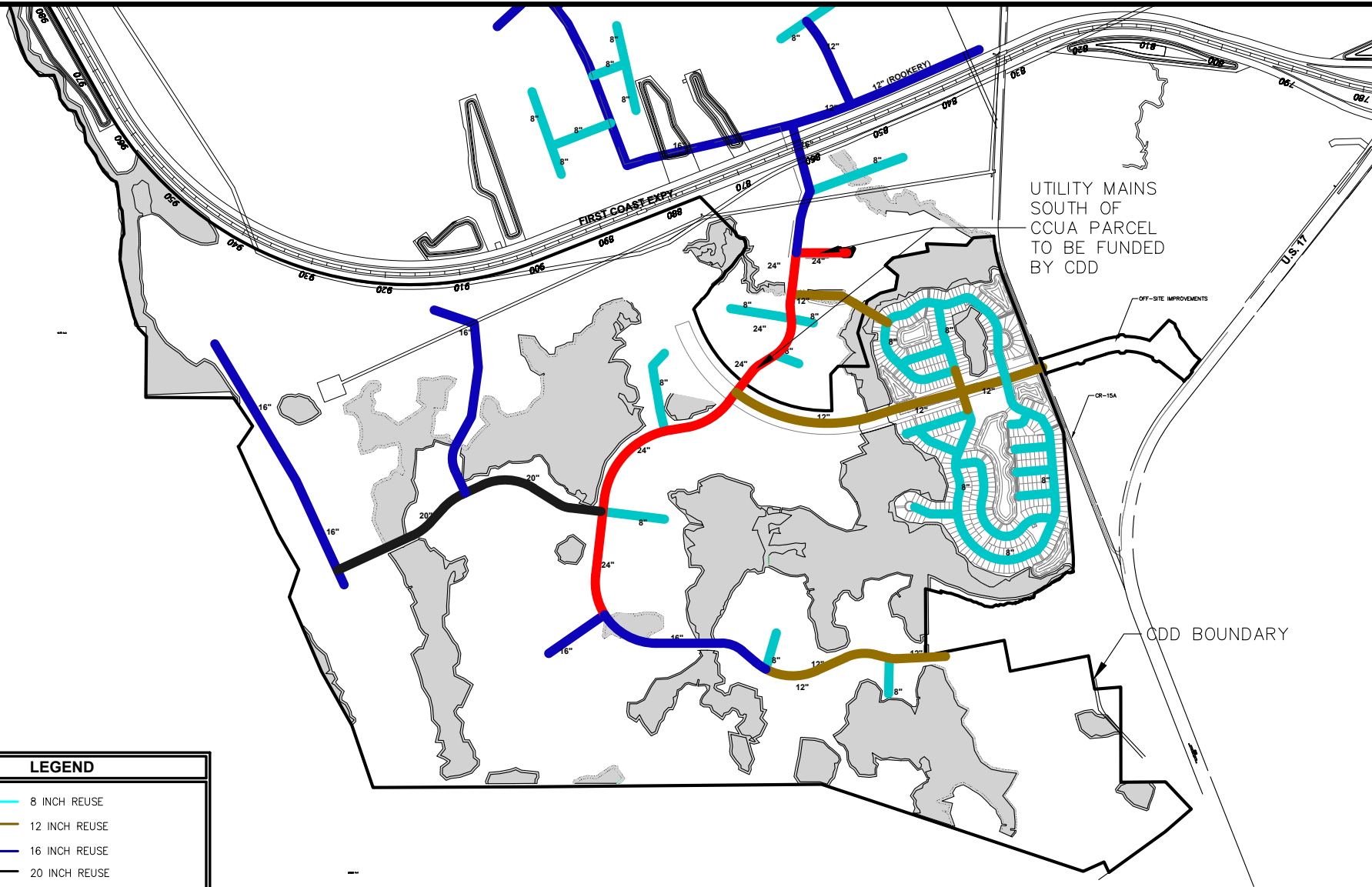
ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----

LEGEND	
	8 INCH REUSE
	12 INCH REUSE
	16 INCH REUSE
	20 INCH REUSE
	24 INCH REUSE



ETM

VISION - EXPERIENCE - RESULTS
 ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

EXHIBIT F

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

BOUNDARY AMENDMENT
 CLAY COUNTY, FLORIDA

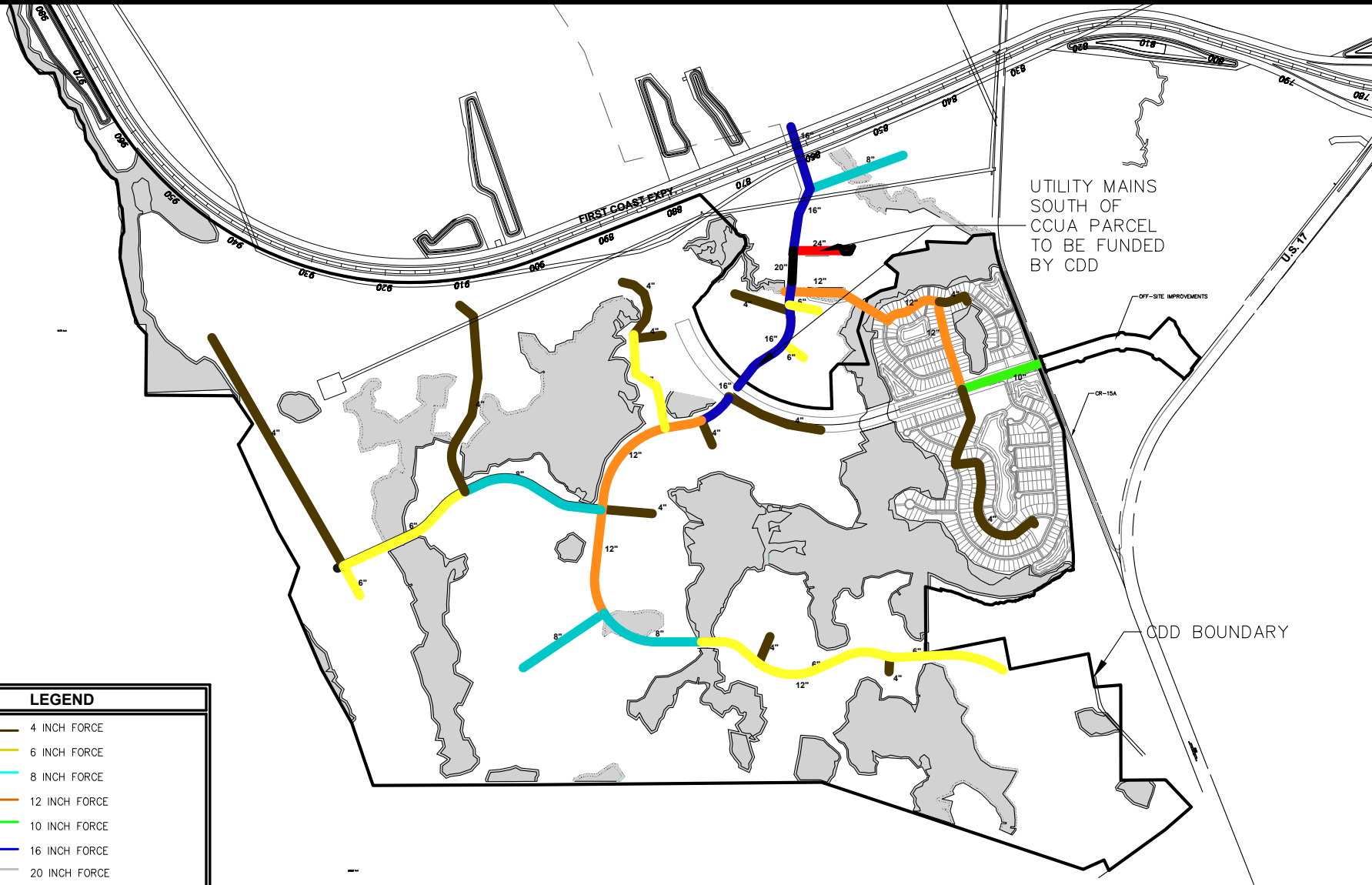
ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----

LEGEND	
	4 INCH FORCE
	6 INCH FORCE
	8 INCH FORCE
	12 INCH FORCE
	10 INCH FORCE
	16 INCH FORCE
	20 INCH FORCE
	24 INCH FORCE



ETM

VISION - EXPERIENCE - RESULTS
 ENGLAND - THIMS & MILLER, INC.
 14775 Old St. Augustine Road, Jacksonville, FL 32258
 TEL: (904) 642-8990, FAX: (904) 646-9485
 REG - 2584 LC - 0000316

EXHIBIT F

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

BOUNDARY AMENDMENT
 CLAY COUNTY, FLORIDA

ETM NO. 18-127-22

DRAWN BY: CJG

DATE: March 2024

DRAWING NO. ----

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

6D

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment Methodology Report

August 8, 2024



Provided by:

Wrathell, Hunt and Associates, LLC

2300 Glades Road, Suite 410W

Boca Raton, FL 33431

Phone: 561-571-0010

Fax: 561-571-0013

Website: www.whhassociates.com

Table of Contents

1.0	Introduction	
1.1	Purpose	1
1.2	Scope of the Report	1
1.3	Special Benefits and General Benefits	1
1.4	Organization of the Report	2
2.0	Development Program	
2.1	Overview	2
2.2	The Development Program	2
3.0	The Capital Improvement Plan	
3.1	Overview	3
3.2	Capital Improvement Plan	3
4.0	Financing Program	
4.1	Overview	4
4.2	Types of Bonds Proposed	4
5.0	Assessment Methodology	
5.1	Overview	5
5.2	Benefit Allocation	5
5.3	Assigning Debt	7
5.4	Lienability Test: Special and Peculiar Benefit to the Property	8
5.5	Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay	8
5.6	True-Up Mechanism	8
5.7	Assessment Roll	10
6.0	Additional Stipulations	
6.1	Overview	11
7.0	Appendix	
	Table 1	12
	Table 2A	12
	Table 2B	13
	Table 2C	13
	Table 3	14
	Table 4	14
	Table 5A	14
	Table 5B	15
	Table 5C	15

1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the Governors Park South Community Development District (the "District"), located in Clay County, Florida, as related to funding the costs of public infrastructure improvements (the "Capital Improvement Plan") contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan (the "CIP") described in the Report of District Engineer developed by England, Thims and Miller, Inc. (the "District Engineer") dated August 6, 2024 (the "Engineer's Report"), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the CIP.

1.3 Special Benefits and General Benefits

Improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District's CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. Even though the exact value of the benefits provided

by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the Governors Park South development, a master planned mixed use development located in Clay County, Florida. The land within the District presently consists of approximately 2,045.00 +/- acres and is generally located northwest of US-17S, west of CR-15A and south of CR-16A. Please note that the District is in the process of amending its boundaries to remove approximately 185.00 +/- acres from its boundaries, and after the successful conclusion of such boundary amendment, the boundaries of the District are expected to consist of approximately 1,860.00 +/- acres.

2.2 The Development Program

The development of Governors Park South is anticipated to be conducted by Governors Park Property Holdings, LLC (the "Developer"). Based upon the information provided by the Developer and the Engineer, the current development plan envisions a total of 114 Townhomes, 1,776 Single-family 50' units, 824 Single-family 60' units for a total of 2,714 residential units, although land use types and unit numbers may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers. Table 1 in the *Appendix* illustrates the development plan for Governors Park South. The development of Governors Park South is

anticipated to be conducted in one or more phases over a multi-year period.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Capital Improvement Plan

The CIP needed to serve the Development is projected to consist of both master and neighborhood improvements which will serve all of the lands in the District. The master infrastructure portion of the CIP will consist of C.R. 15A roadway improvements, GCSB from CR – 15A to US – 17, GCSB (4-lane roadway), 4-lane collector, 2-lane collector, master off-site utility improvements, master on-site utility improvements, underground electric, sewage pump stations, wetland mitigation, amenity center, stormwater management, flood control, and groundwater control, hardscape, landscape, irrigation, fencing, signage, and entry feature, along with professional fees and contingency. The neighborhood infrastructure portion of the CIP will consist of water distribution system, reclaimed water distribution system, sewer collection system, neighborhood roadways, drainage collection system, and stormwater management facilities, along with professional fees and contingency. At the time of this writing, the total cost of the CIP is estimated to total approximately \$348,390,246.

The infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of the improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Tables 2A, 2B, and 2C in the *Appendix* illustrate the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. As of the time of writing of this Report, the District will most likely construct improvements, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in two financing transactions, the District would have to issue approximately \$483,785,000 in par amount of special assessment bonds (the "Bonds").

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of \$483,785,000 to finance approximately \$348,390,246 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvement and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately \$483,785,000. The difference is comprised of funding a debt service reserve, capitalized interest, underwriter's discount and costs of issuance for each series of Bonds. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure

installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan envisions the development of 114 Townhomes, 1,776 Single-family 50' units, 824 Single-family 60' units for a total of 2,714 residential units, although unit numbers and land use types may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers.

The infrastructure improvements that comprise the CIP will serve and provide benefit to all land uses in the District and will comprise an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the improvements that comprise the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar

benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

The benefit associated with the CIP of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average, smaller and less intensely economically utilized land uses will, on a per unit/square foot basis, use and benefit from the public infrastructure improvements comprising the CIP less than larger units and more intensely economically utilized land uses. For instance, generally and on average smaller units and less intensely economically utilized land uses will, on a per unit/square foot basis, produce fewer vehicular trips, less storm water runoff, and need less water/sewer capacity than larger units and more intensely economically utilized land uses. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received from the CIP.

Please note that the some or all of the neighborhood infrastructure costs may be funded by bonds and split and assessed among separate neighborhoods depending on the financing structure and developer/builder contributions of infrastructure.

Tables 5A, 5B, and 5C in the *Appendix* present the apportionment of the assessment associated with funding the District's CIP (the "Assessment") in accordance with the ERU benefit allocation method

presented in Table 4. Tables 5A, 5B, and 5C also present the annual levels of the projected annual debt service assessments per unit.

5.3 Assigning Debt

As the land in the District has not yet received development approval for its intended final use and the precise location of the various product types by lot or parcel is unknown, the Assessment will initially be levied on all of the land in the District on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of \$483,785,000 will be preliminarily levied on approximately 1,860.00 +/- gross acres expected to be in the boundaries of the District after the successful conclusion of the boundary amendment referred to in Section 2.1, at a rate of \$154,452.74 per acre.

As the land receives development approval, the Assessment will be allocated to each parcel on a first received development approval-first assigned basis based on the planned use for that parcel as reflected in Tables 5A, 5B, and 5C in the *Appendix*. Such allocation of Assessments to parcels which received development approval will reduce the amount of Assessment levied on gross acres which did not receive development approval within the District.

Further, to the extent that any land which did not receive development approval (the "Transferred Property") is sold to a third party not affiliated with the Developer, the Assessment will be assigned to such parcel will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs assigned by the Developer to that Transferred Property, subject to review by the District's methodology consultant, to ensure that any such assignment is reasonable, supported by current development rights and plans, and otherwise consistent with this Report. The owner of the Transferred Property will be responsible for the total Assessment applicable to the Transferred Property, regardless of the total number of ERUs that ultimately received development approval. These total Assessments are fixed to the Transferred Property at the time of the sale. If the Transferred Property subsequently received a modification of its development approval, the total Assessment initially allocated to the Transferred Property will be re-allocated to the parcel/parcels which received a modification of its development approval pursuant to the methodology as described herein (i.e. equal assessment per acre until development approval).

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, improvements undertaken by the District create special and peculiar benefits to the assessable properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Improvements undertaken by the District can be shown to be creating special and peculiar benefits to the assessable property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

- a. added use of the property;
- b. added enjoyment of the property;
- c. decreased insurance premiums;
- d. increased marketability and value of the property.
- e. increased future appreciation.

The improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) of the *Appendix*.

The apportionment of the assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different unit types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned ERUs as

set forth in Table 1 in the Appendix (“Development Plan”). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, “Proposed Plat”) shall be presented to the District for a “true-up” review as follows:

a. If a Proposed Plat results in the same amount of ERUs (and thus Bond Assessments) able to be imposed on the “Remaining Unplatted Lands” (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Bond Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Bond Assessments to be recorded in the District’s Improvement Lien Book.

b. If a Proposed Plat results in a greater amount of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District may undertake a pro rata reduction of Bond Assessments for all assessed properties within the District, or may otherwise address such net decrease as permitted by law.

c. If a Proposed Plat results in a lower amount of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a “True-Up Payment” equal to the difference between: (i) the Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District’s Assessment Consultant, in consultation with the District Engineer, District Counsel and the District’s Bond Counsel, shall determine in his or her sole discretion what amount of ERUs (and thus Bond Assessments) are able to be imposed on the Remaining Unplatted Lands, taking into account a Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the Development, b) the revised, overall development plan showing the number and type of units reasonably planned for the Development, c) proof of the amount of entitlements

for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient Bond Assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular Bond Assessment installment payable for such lands, and shall constitute part of the Bond Assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond Assessments levied run with the land, and such Bond Assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Bond Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's Bond Assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Assessment of \$483,785,000 is proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, debt service assessments shall be paid in thirty (30) annual principal installments.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District's CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation Methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

Governors Park South

Community Development District

Development Plan

Land Use	Total Number of Residential Units
Townhomes	114
Single-family 50'	1,776
Single-family 60'	824
Total	2,714

Table 2A

Governors Park South

Community Development District

Capital Improvement Plan (CIP) - Master Infrastructure

Improvement	Master Off-site Infrastructure	Master On-site Infrastructure	Total Estimated Cost
C.R. 15A Roadway Improvements	\$2,000,000.00	\$0.00	\$2,000,000.00
GCSB from CR - 15A to US - 17	\$5,500,000.00	\$0.00	\$5,500,000.00
GCSB (4-Lane Roadway)	\$0.00	\$15,492,500.00	\$15,492,500.00
4-Lane Collector	\$0.00	\$6,287,500.00	\$6,287,500.00
2-Lane Collector	\$0.00	\$26,120,000.00	\$26,120,000.00
Master Off-site Utility Improvements	\$3,354,000.00	\$0.00	\$3,354,000.00
Master On-site Utility Improvements	\$0.00	\$17,180,300.00	\$17,180,300.00
Underground Electric	\$220,000.00	\$350,000.00	\$570,000.00
Sewage Pump Stations	\$0.00	\$13,750,000.00	\$13,750,000.00
Wetland Mitigation	\$0.00	\$5,060,000.00	\$5,060,000.00
Amenity Center	\$0.00	\$5,500,000.00	\$5,500,000.00
Stormwater Management, Flood Control, and Groundwater Control	\$0.00	\$28,000,000.00	\$28,000,000.00
Hardscape, Landscape, Irrigation, Fencing, Signage and Entry Feature	\$2,100,000.00	\$19,000,000.00	\$21,100,000.00
Planning, Engineering, Survey, and Regulatory (15%)	\$1,976,100.00	\$20,511,045.00	\$22,487,145.00
Contingency (20%)	\$3,030,020.00	\$31,450,269.00	\$34,480,289.00
Total	\$18,180,120.00	\$188,701,614.00	\$206,881,734.00

Table 2B

Governors Park South

Community Development District

Capital Improvement Plan (CIP) - Neighborhood Infrastructure

Improvement	Total Estimated Cost
Townhomes	
- Water Distribution System	\$ 361,152.00
- Reclaimed Water Distribution System	\$ 361,152.00
- Sewer Collection System	\$ 601,920.00
- Neighborhood Roadways	\$ 902,880.00
- Drainage Collection System	\$ 451,440.00
- Stormwater Management Facilities	\$ 331,056.00
Single-family 50' Units	
- Water Distribution System	\$ 7,672,320.00
- Reclaimed Water Distribution System	\$ 7,672,320.00
- Sewer Collection System	\$ 12,787,200.00
- Neighborhood Roadways	\$ 19,180,800.00
- Drainage Collection System	\$ 9,590,400.00
- Stormwater Management Facilities	\$ 7,032,960.00
Single-family 60' Units	
- Water Distribution System	\$ 4,271,616.00
- Reclaimed Water Distribution System	\$ 4,271,616.00
- Sewer Collection System	\$ 7,119,360.00
- Neighborhood Roadways	\$ 10,679,040.00
- Drainage Collection System	\$ 5,339,520.00
- Stormwater Management Facilities	\$ 3,915,648.00
Planning, Engineering, Survey, and Regulatory (15%)	\$ 15,381,360.00
Contingency (20%)	\$ 23,584,752.00
Total	\$ 141,508,512.00

Table 2C

Governors Park South

Community Development District

Capital Improvement Plan (CIP)

Improvement	Total Estimated Cost
Master Off-site Infrastructure	\$ 18,180,120.00
Master On-site Infrastructure	\$ 188,701,614.00
Neighborhood Infrastructure	\$ 141,508,512.00
Total	\$ 348,390,246.00

Table 3

Governors Park South

Community Development District

Preliminary Sources and Uses of Funds

Sources

Bond Proceeds:	
Par Amount	\$483,785,000.00
Total Sources	\$483,785,000.00

Uses

Project Fund Deposits:	
Project Fund	\$348,390,246.00
Other Fund Deposits:	
Debt Service Reserve Fund	\$42,973,379.86
Capitalized Interest Fund	\$77,405,600.00
Delivery Date Expenses:	
Costs of Issuance	\$15,013,550.00
Rounding	\$2,224.14
Total Uses	\$483,785,000.00

Financing Assumptions

Coupon Rate: 8%
Capitalized Interest Period: 24 months
Term: 30 Years
Underwriter's Discount: 3%
Cost of Issuance: \$500,000

Table 4

Governors Park South

Community Development District

Benefit Allocation

Land Use	Total Number of Residential Units	ERU Weight	ERU Basis	Total ERU
Townhomes	114	0.50	per Unit	57.00
Single-family 50'	1,776	1.00	per Unit	1,776.00
Single-family 60'	824	1.20	per Unit	988.80
Total				2,821.80

Table 5A

Governors Park South

Community Development District

Bond Assessments Apportionment - Master Infrastructure

Land Use	Total Number of Residential Units	Total Cost Allocation*	Maximum Total Bond Assessments Apportionment	Maximum Bond Assessments Apportionment per Unit/ 1,000 sf	Maximum Annual Principal and Interest Payment per Unit/ 1,000 sf on the Bonds**
Townhomes	114	\$4,178,984.63	\$5,803,061.66	\$50,904.05	\$4,810.29
Single-family 50'	1,776	\$130,208,363.31	\$180,811,184.49	\$101,808.10	\$9,620.59
Single-family 60'	824	\$72,494,386.06	\$100,667,848.66	\$122,169.72	\$11,544.70
Total	2,714	\$206,881,734.00	\$287,282,094.81		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

**Includes county costs of collection estimated at 2% (subject to change) and early payment discount allowance estimated at 4% (subject to change.)

Table 5B

Governors Park South

Community Development District

Bond Assessments Apportionment - Neighborhood Infrastructure

Land Use	Total Number of Residential Units	Total Cost Allocation*	Maximum Total Bond Assessments Apportionment	Maximum Bond Assessments Apportionment per Unit	Maximum Annual Principal and Interest Payment per Unit on the Bonds**
Townhomes	114	\$2,858,453.89	\$3,969,333.62	\$34,818.72	\$3,290.27
Single-family 50'	1,776	\$89,063,405.38	\$123,676,078.96	\$69,637.43	\$6,580.55
Single-family 60'	824	\$49,586,652.73	\$68,857,492.61	\$83,564.92	\$7,896.66
Total	2,714	\$141,508,512.00	\$196,502,905.19		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

**Includes county costs of collection estimated at 2% (subject to change) and early payment discount allowance estimated at 4% (subject to change.)

Table 5C

Governors Park South

Community Development District

Bond Assessments Apportionment

Land Use	Total Number of Residential Units	Total Cost Allocation*	Maximum Total Bond Assessments Apportionment	Maximum Bond Assessments Apportionment per Unit	Maximum Annual Principal and Interest Payment per Unit on the Bonds**
Townhomes	114	\$7,037,438.52	\$9,772,395.28	\$85,722.77	\$8,100.57
Single-family 50'	1,776	\$219,271,768.69	\$304,487,263.45	\$171,445.53	\$16,201.13
Single-family 60'	824	\$122,081,038.79	\$169,525,341.27	\$205,734.64	\$19,441.36
Total	2,714	\$348,390,246.00	\$483,785,000.00		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

**Includes county costs of collection estimated at 2% (subject to change) and early payment discount allowance estimated at 4% (subject to change.)

Exhibit “A”

Bond Assessments in the amount of \$483,785,000 are proposed to be levied over the area as described below:

Revised July 23, 2024
April 8, 2024
Page 1 of 4

Work Order No. 23-271.01
File No. 129F-21.01A

Governors Park South CDD

All of Fractional Sections 28, 29 and 33, together with a portion of Fractional Section 34, a portion of Sections 19, 30 and 32, and a portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Goold T. Butler, as recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, all lying in Township 6 South, Range 26 East, said Clay County, together with a portion of Sections 3 and 4, Township 7 South, Range 26 East, said Clay County, also being a portion of those lands described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the Southeast corner of said Section 34; thence South 89°38'35" West, along the Southerly line of said Section 34, said line also being the dividing line between Township 6 South and Township 7 South, a distance of 2025.79 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), said point being the Point of Beginning.

From said Point of Beginning, thence South 43°30'30" East, departing said dividing line of Township 6 South and Township 7 South, and along said Westerly right of way line of Telegraph Road (also known as Pacetti Road), a distance of 506.78 feet to a point lying on the Northwestern right of way line of Bellamy Road, a variable width right of way as determined by maintenance; thence South 49°04'41" West, departing said Westerly right of way line and along said Northwestern right of way line, 469.91 feet; thence South 54°07'48" West, continuing along said Northwestern right of way line, 938.95 feet to a point on said right of way; thence North 24°56'16" West, departing said Northwestern right of way line, 155.45 feet to a point lying on the Northeasterly prolongation of the Westerly line of those lands described and recorded in Official Records Book 1121, page 743, of said Public Records; thence South 65°50'38" West, along said Northeasterly prolongation and said Westerly line, 310.24 feet to a point lying on the Northerly line of Government Lot 2 of said Section 3; thence North 71°33'10" West, departing said Westerly line, along said Northerly line and along the Northerly line of Government Lot 3, said Section 3, a distance of 2213.14 feet to the Southeast corner of Government Lot 5, said Section 4; thence North 71°38'43" West, along the Southerly line of said Government Lot 5, a distance of 714.48 feet; thence North 71°37'06" West, continuing along said Southerly line, 804.49 feet to a point lying on the Northerly line of said Section 4; thence South 89°30'31" West, departing said Southerly line and along said Northerly line, 3839.68 feet to the Northeast corner of Section 5, said Township 7 South, Range 26 East, said corner lying on the boundary line of Parcel "A", as described and recorded in Official Records Book 4134, page 1421, of said Public Records; thence along said boundary line the following 11 courses: Course 1, thence South 89°44'22" West, along the Northerly line of said Section 5, a distance of 2230.82 feet; Course 2, thence North 18°53'37" West, departing said Northerly line, 888.32 feet; Course 3, thence North 29°22'13" West, 837.86 feet; Course 4, thence North 23°23'34" West, 1097.20 feet; Course 5, thence North 19°01'27" East, 393.45 feet; Course 6, thence North 29°47'31" West, 579.85 feet; Course 7, thence North

Governors Park South CDD (continued)

24°31'20" West, 1280.38 feet; Course 8, thence North 66°44'54" East, 12.08 feet; Course 9, thence North 34°18'20" East, 326.40 feet; Course 10, thence North 33°50'17" West, 459.98 feet to the Southeasterly corner of Parcel "E", as described and recorded in said Official Records Book 4675, page 1182, said corner lying on the Southerly line of said Section 29; Course 11, thence North 89°33'47" West, along said Southerly line, 1189.84 feet to the Southwesterly corner of said Section 29; thence North 00°36'58" East, departing said boundary line and along the Westerly line of said Section 29, a distance of 783.83 feet to a point hereinafter referred to as Reference Point "A"; thence continue North 00°36'58" East, 38 feet, more or less, to the centerline of Governor's Creek; thence Northwesterly along said centerline, 5269 feet, more or less, to its intersection with the Southerly line of said Section 19; thence North 89°55'39" West, departing said centerline and along said Southerly line, 45 feet, more or less, to a point that bears North 22°13'12" West, 4931.22 feet from said Reference Point "A"; thence continue North 89°55'39" West, along said Southerly line, 170.00 feet to the Southeasterly corner of those lands described and recorded in Deed Book P, page 93, of said Public Records; thence Northerly, Westerly and Southerly along the Easterly, Northerly and Westerly lines of said Deed Book P, page 93, the following 3 courses: Course 1, thence North 00°04'21" East, departing said Southerly line, 600.60 feet; Course 2, thence North 89°55'39" West, 363.00 feet; Course 3, thence South 00°04'21" West, 600.60 feet to the Southwesterly corner thereof, said corner lying on said Southerly line of Section 19; thence North 89°55'39" West, along said Southerly line, 318.85 feet to its intersection with the Easterly right of way line of County Road No. 315 (Springbank Road), a variable width right of way as depicted on Florida Department of Transportation Right of Way Map Section No. 71493; thence Northerly along said Easterly right of way line the following 5 courses: Course 1, thence North 00°09'41" West, departing said Southerly line, 928.10 feet to the Southwesterly corner of Parcel No. 178, Part "C", as described and recorded in Official Records Book 4081, page 1173, of said Public Records; Course 2, thence North 89°50'19" East, along the Southerly line of said Parcel No. 178, Part "C", 20.39 feet to the Southeasterly corner thereof; Course 3, thence North 00°09'40" West, along the Easterly line of said Parcel No. 178, Part "C", 210.00 feet to the point of curvature of a curve concave Westerly having a radius of 1970.00 feet; Course 4, thence Northerly, continuing along said Easterly line and along the arc of said curve, through a central angle of 08°20'03", an arc length of 286.55 feet to the Northerly most corner of said Parcel 178, Part "C", said arc being subtended by a chord bearing and distance of North 04°19'42" West, 286.30 feet; Course 5, thence North 00°09'41" West, along a non-tangent line, 1030.11 feet to its intersection with the Southwesterly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way, as depicted on said Florida Department of Transportation Right of Way Map Section No. 71493; thence Easterly along said Southwesterly limited access right of way line the following 3 courses: Course 1, thence South 29°14'50" East, departing said Easterly right of way line, 4414.71 feet to the point of curvature of a curve concave Northerly having a radius of 4746.00 feet; Course 2, thence Easterly along the arc of said curve, through a central angle of 82°17'25", an arc length of 6816.38 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 70°23'32" East, 6245.44 feet; Course 3, thence North 68°27'45" East, 2341.00 feet; thence South 44°34'14" East, departing said Southwesterly limited access right of way line, 685.65 feet; thence South 15°59'15" East, 38.28 feet; thence South 52°24'18" East, 57.69 feet; thence South 83°24'26" East, 60.22 feet; thence

Governors Park South CDD (continued)

South 25°46'05" East, 36.70 feet; thence South 07°14'49" East, 80.00 feet; thence South 32°36'59" West, 107.45 feet; thence South 47°50'08" West, 53.48 feet; thence South 35°52'07" West, 166.61 feet; thence South 47°52'37" West, 113.70 feet; thence South 28°39'20" West, 77.60 feet; thence South 48°28'50" West, 170.70 feet; thence South 40°54'13" West, 54.57 feet; thence South 29°25'19" West, 78.23 feet; thence South 40°31'43" West, 78.06 feet; thence South 54°47'25" West, 41.27 feet; thence South 33°00'24" West, 45.79 feet; thence South 45°08'48" West, 76.87 feet; thence South 33°16'19" West, 48.96 feet; thence South 45°08'48" West, 76.87 feet; thence South 33°16'19" West, 48.96 feet; thence South 29°38'12" East, 26.43 feet; thence South 19°21'04" East, 110.07 feet to the point of curvature of a curve concave Northeasterly having a radius of 1864.00 feet; thence Southeasterly along the arc of said curve, through a central angle of 32°31'42", an arc length of 1058.25 feet to point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 35°36'55" East, 1044.09 feet; thence South 51°52'46" East, 40.50 feet to a point on a non-tangent curve concave Northerly having a radius of 1863.00 feet; thence Easterly along the arc of said curve, through a central angle of 38°48'40", an arc length of 1261.96 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 72°30'55" East, 1237.97 feet; thence North 01°55'15" West, along a non-tangent line, 492.78 feet; thence North 42°42'17" East, 149.97 feet; thence South 89°37'41" East, 408.77 feet; thence North 17°28'35" West, 474.87 feet; thence North 16°11'36" East, 451.51 feet to a point lying on the Southerly line of Plant Site Parcel, as described and recorded in Official Records Book 3840, page 83, of said Public Records; thence Northeasterly along said Southerly line the following 9 courses: Course 1, thence North 59°17'36" East, 210.00 feet; Course 2, thence North 75°51'53" East, 208.56 feet; Course 3, thence North 09°34'59" East, 188.72 feet; Course 4, thence North 50°13'09" West, 218.03 feet; Course 5, thence North 45°47'16" East, 142.42 feet; Course 6, thence North 79°15'12" East, 486.39 feet; Course 7, thence North 13°12'57" West, 103.23 feet; Course 8, thence South 87°53'01" East, 546.24 feet; Course 9, thence North 41°15'45" East, 133.86 feet to the Easterly most corner thereof; thence North 85°36'52" East, 276.80 feet to a point lying on the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance; thence Southerly along said Westerly right of way line and along the arc of a non-tangent curve concave Easterly having a radius of 1942.86 feet, through a central angle of 16°55'33", an arc length of 573.94 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 12°50'54" East, 571.86 feet; thence South 21°18'41" East, 2254.63 feet to a point lying on the Westerly right of way line of Telegraph Road (also known as Pacetti Road), a variable width right of way per occupation and maintenance; thence Southerly along said Westerly right of way line the following 5 courses: Course 1, thence South 04°27'17" East, departing said Westerly right of way line of County Road 15A, 1690.81 feet; Course 2, thence South 00°12'30" East, 114.76 feet; Course 3, thence South 07°08'02" West, 43.89 feet; Course 4, thence South 09°50'30" East, 32.68 feet, said point being Reference Point C; Course 5, thence continue South 09°50'30" East, 10 feet, more or less, to a point lying on the Southerly top of bank of Prescott Branch; thence Southwesterly, departing said Westerly right of way line and along the meanderings of said Southerly top of bank, 1339 feet, more or less; thence Northwesterly, continuing along said meanderings, 744 feet, more or less; thence South 10°26'09" East, 14 feet, more or less, to a point bearing South 81°07'14" West, 1812.34 feet from said Reference Point C; thence continue South 10°26'09" East, 17.12 feet to the

Governors Park South CDD (continued)

Northeast corner of Lot 13 of Twin Oaks, an unrecorded subdivision; thence North $74^{\circ}44'25''$ West, along the Northerly line of said Lot 13, a distance of 222.38 feet to the Northwest corner of said Twin Oaks; thence South $00^{\circ}20'15''$ East, along the Westerly line of said Twin Oaks, 905.60 feet to the Southwest corner thereof; thence North $78^{\circ}57'35''$ East, along the Southerly line of said Twin Oaks, 1082.30 feet; thence South $10^{\circ}37'52''$ East, departing said Southerly line, 425.94 feet; thence North $78^{\circ}53'41''$ East, 1080.72 feet to a point lying on said Westerly right of way line of Telegraph Road (also known as Pacetti Road); thence South $10^{\circ}35'29''$ East, along said Westerly right of way line, 458.78 feet to its intersection with the South line of Government Lot 2 of said Section 34, as monumented; thence North $85^{\circ}25'32''$ East, departing said Westerly right of way line and along said South line, 353.65 feet to the Northwest corner of Government Lot 4 of said Section 34; thence South $00^{\circ}05'26''$ East, along the Westerly line of said Government Lot 4, a distance of 1288.03 feet to the Southwest corner of said Government Lot 4; thence North $89^{\circ}38'35''$ East, along the Southerly line of said Government Lot 4, said line also being the Southerly line of said Section 34, a distance of 604.74 feet to the Point of Beginning.

Containing 1860 acres, more or less.

Exhibit “B”

The debt assessment lien is being placed on property described in the attached legal description. For notice purposes, listed below are the potentially applicable County Property Appraiser parcels, and property owners, developers/potential property owners, and developers that will be included on a mailing list related to debt assessments:

Parcel ID	Owner	Address	City State Zip
38-06-26-016516-000-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
32-06-26-015650-001-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
33-06-26-015652-000-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
34-06-26-015714-000-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
03-07-26-015792-000-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901
29-06-26-015611-001-00	Governors Park Property Holdings, LLC	300 Atlantic St	Stamford, CT 06901

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

6E

RESOLUTION 2024-37

A RESOLUTION OF BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON PROPERTY SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 170, 190, AND 197, FLORIDA STATUTES; CONFIRMING THE DISTRICT'S INTENTION TO ISSUE SPECIAL ASSESSMENT BONDS; MAKING PROVISIONS FOR TRANSFERS OF REAL PROPERTY TO GOVERNMENTAL BODIES; PROVIDING FOR THE RECORDING OF AN ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Governors Park South Community Development District (“**District**”) previously indicated its intention to construct certain types of infrastructure improvements and to finance such infrastructure improvements through the issuance of bonds, which bonds would be repaid by the imposition of special assessments on benefited property within the District; and

WHEREAS, the District Board of Supervisors (“**Board**”) noticed and conducted a public hearing pursuant to Chapters 170, 190, and 197, *Florida Statutes*, relating to the imposition, levy, collection and enforcement of such assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to Chapters 170, 190, and 197, *Florida Statutes*, including without limitation, section 170.08, *Florida Statutes*.

SECTION 2. FINDINGS. The Board hereby finds and determines as follows:

(a) The District is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*, as amended.

(b) The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan,

establish, acquire, install, equip, operate, extend, construct, or reconstruct certain infrastructure improvements (the “**Improvements**”).

(c) The District is authorized by Chapter 190, *Florida Statutes*, to levy and impose special assessments to pay all, or any part of, the cost of such infrastructure projects and services and to issue special assessment revenue bonds payable from such special assessments as provided in Chapters 170, 190, and 197, *Florida Statutes*.

(d) It is necessary to the public health, safety and welfare and in the best interests of the District that (i) the District provide the project (the “**Project**”), the nature and location of which was initially described in Resolution 2024-28 and more particularly described in the *Capital Improvement Plan*, dated August 6, 2024 (the “**Master Engineer’s Report**”) (attached as **Exhibit A** hereto and incorporated herein by this reference), and which Project’s plans and specifications are on file at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District Manager’s Offices**”); (ii) the cost of such Project be assessed against the lands specially benefited by such Project; and (iii) the District issue bonds to provide funds for such purposes pending the receipt of such special assessments.

(e) The provision of said Project, the levying of such Assessments (hereinafter defined) and the sale and issuance of such bonds serves a proper, essential, and valid public purpose and is in the best interests of the District, its landowners, and residents.

(f) In order to provide funds with which to pay all or a portion of the costs of the Project which are to be assessed against the benefitted properties, pending the collection of such Assessments, it is necessary for the District from time to time to sell and issue its special assessment bonds, in one or more series (the “**Bonds**”).

(g) By Resolution 2024-28, the Board determined to provide the Project and to defray the costs thereof by making Assessments on benefited property and expressed an intention to issue Bonds, notes or other specific financing mechanisms to provide a portion of the funds needed for the Project prior to the collection of such Assessments. Resolution 2024-28 was adopted in compliance with the requirements of section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of section 170.04, *Florida Statutes*, had been met.

(h) As directed by Resolution 2024-28, said Resolution 2024-28 was published as required by section 170.05, *Florida Statutes*, and a copy of the publisher's affidavit of publication is on file with the Secretary of the District.

(i) As directed by Resolution 2024-28, a preliminary assessment roll was adopted and filed with the Board as required by section 170.06, *Florida Statutes*.

(j) As required by section 170.07, *Florida Statutes*, upon completion of the preliminary assessment roll, the Board adopted Resolution 2024-35, fixing the time and place of

a public hearing at which owners of the property to be assessed and other persons interested therein may appear before the Board and be heard as to (1) the propriety and advisability of making the infrastructure improvements, (2) the cost thereof, (3) the manner of payment therefore, and (4) the amount thereof to be assessed against each specially benefited property or parcel so improved and provided for publication of notice of such public hearing and individual mailed notice in accordance with Chapters 170, 190, and 197, *Florida Statutes*.

(k) Notice of such public hearing was given by publication and also by mail as required by section 170.07, *Florida Statutes*. Affidavits as to such publications and mailings are on file in the office of the Secretary of the District.

(l) On September 12, 2024, at the time and place specified in Resolution 2024-35 and the notice referred to in paragraph (k) above, the Board met as an Equalization Board, conducted such public hearing, and heard and considered all complaints and testimony as to the matters described in paragraph (j) above. The Board has made such modifications in the preliminary assessment roll as it deems necessary, just and right in the making of the final assessment roll.

(m) Having considered the estimated costs of the Project, estimates of financing costs and all complaints and evidence presented at such public hearing, the Board further finds and determines:

(i) that the estimated costs of the Project are as specified in the Master Engineer's Report, which Master Engineer's Report is hereby adopted and approved, and that the amount of such costs is reasonable and proper; and

(ii) it is reasonable, proper, just and right to assess the cost of such Project against the properties specially benefited thereby using the method determined by the Board set forth in the *Master Special Assessment Methodology Report*, dated August 8, 2024 (the "**Master Assessment Report**," attached hereto as **Exhibit B** and incorporated herein by this reference), for the Bonds, which results in the special assessments set forth on the final assessment roll included within such Exhibit B (the "**Assessments**"); and

(iii) the Master Assessment Report is hereby approved, adopted and confirmed. The District authorizes its use in connection with the issuance of the Bonds;

(iv) it is hereby declared that the Project will constitute a special benefit to all parcels of real property listed on said final assessment roll and that the special benefit, in the case of each such parcel, will be equal to or in excess of the Assessments thereon when allocated as set forth in Exhibit B;

(v) it is in the best interests of the District that the Assessments be paid and

collected as herein provided; and

(vi) it is reasonable, proper, just and right for the District to utilize the true-up mechanisms and calculations contained in the Master Assessment Report in order to ensure that all parcels of real property benefiting from the Project are assessed accordingly and that sufficient assessment receipts are being generated in order to pay the corresponding bond debt-service when due;

SECTION 3. AUTHORIZATION OF DISTRICT PROJECT. That certain Project for construction of infrastructure improvements initially described in Resolution 2024-28, and more specifically identified and described in Exhibit A attached hereto, is hereby authorized and approved and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

SECTION 4. ESTIMATED COST OF IMPROVEMENTS. The total estimated costs of the Project and the costs to be paid by Assessments on all specially benefited property are set forth in Exhibits A and B, respectively, hereto.

SECTION 5. EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF SPECIAL ASSESSMENTS. The Assessments on the parcels specially benefited by the Project, all as specified in the final assessment roll set forth in Exhibit B, attached hereto, are hereby equalized, approved, confirmed and levied. Immediately following the adoption of this Resolution these Assessments, as reflected in Exhibit B, attached hereto, shall be recorded by the Secretary of the Board of the District in a special book, to be known as the "Improvement Lien Book." The Assessment or Assessments against each respective parcel shown on such final assessment roll and interest, costs and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims. Prior to the issuance of any Bonds, including refunding bonds, the District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage within the District amongst individual parcel identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary in the best interests of the District as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law. In the event the issuance of Bonds, including refunding bonds, by the District would result in a decrease of the Assessments, then the District shall by subsequent resolution, adopted within sixty (60) days of the sale of such Bonds at a publicly noticed meeting and without the need for further public hearing, evidence such a decrease and amend the final assessment roll as shown in the Improvement Lien Book to reflect such a decrease.

SECTION 6. FINALIZATION OF SPECIAL ASSESSMENTS. When the entire Project has

both been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by sections 170.08 and 170.09, *Florida Statutes*. Pursuant to the provisions of section 170.08, *Florida Statutes*, regarding completion of a project funded by a particular series of bonds, the District shall credit to each Assessment the difference, if any, between the Assessment as hereby made, approved and confirmed and the proportionate part of the actual costs of the Project, as finally determined upon completion thereof, but in no event shall the final amount of any such special assessment exceed the amount of benefits originally assessed hereunder. In making such credits, no credit shall be given for bond financing costs, capitalized interest, funded reserves or bond discounts. Such credits, if any, shall be entered in the Improvement Lien Book. Once the final amount of Assessments for the entire Project has been determined, the term "Assessment" shall, with respect to each parcel, mean the sum of the costs of the Project.

SECTION 7. PAYMENT OF SPECIAL ASSESSMENTS AND METHOD OF COLLECTION.

(a) The Assessments may be paid in not more than thirty (30) substantially equal consecutive annual installments of principal and interest. The Assessments may be paid in full without interest at any time within thirty (30) days after the completion of the Project and the adoption by the Board of a resolution accepting the Project as further provided in section 170.09, *Florida Statutes*, unless such option has been waived by the owner of the land subject to the Assessments; provided, however, that the Board shall at any time make such adjustments by resolution, at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District. At any time subsequent to thirty (30) days after the Project has been completed and a resolution accepting the Project has been adopted by the Board, the Assessments may be prepaid in full including interest amounts to the next succeeding interest payment date or to the second succeeding interest payment date if such a prepayment is made within forty-five (45) calendar days before an interest payment date. Subject to the provisions of any supplemental assessment resolution, any owner of property subject to Assessments may prepay the entire remaining balance of the Assessments at any time, or a portion of the remaining balance of the Assessment one time, if there is also paid, in addition to the prepaid principal balance of the Assessment, an amount equal to the interest that would otherwise be due on such prepaid amount on the next succeeding interest payment date, or, if prepaid during the forty-five day (45) period preceding such interest payment date, to the interest payment date following such next succeeding interest payment date. Prepayment of Assessments does not entitle the property owner to any discounts for early payment.

(b) The District may elect to use the method of collecting Assessments authorized by sections 197.3632 and 197.3635, *Florida Statutes* (the "**Uniform Method**"). The District has heretofore taken or will use its best efforts to take as timely required, any necessary actions to comply with the provisions of said sections 197.3632 and 197.3635, *Florida Statutes*. Such Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*.

Notwithstanding the above, in the event the Uniform Method of collecting its special or non-ad valorem assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law. The District may, in its sole discretion, collect Assessments by directly assessing landowner(s) and enforcing said collection in any manner authorized by law.

(c) For each year the District uses the Uniform Method, the District shall enter into an agreement with the Tax Collector of Clay County who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the manner provided in section 197.3635, *Florida Statutes*.

SECTION 8. APPLICATION OF TRUE-UP PAYMENTS.

(a) Pursuant to the Master Assessment Report, attached hereto as Exhibit B, there may be required from time to time certain true-up payments. As parcels of land or lots are platted, site planned, or subjected to a declaration of condominium (all such processes shall be referred to in this Section 8 as 'plats,' 'platted,' and/or 'platting'), the Assessments securing the Bonds shall be allocated as set forth in the Master Assessment Report. In furtherance thereof, at such time as parcels or land or lots are platted, it shall be an express condition of the lien established by this Resolution that any and all plats of any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review and approval. The District Manager shall cause the Assessments securing each series of Bonds issued to be reallocated to the units being platted and the remaining property in accordance with Exhibit B, cause such reallocation to be recorded in the District's Improvement Lien Book, and shall perform the true-up calculations described in Exhibit B, which process is incorporated herein as if fully set forth. No further action by the Board of Supervisors shall be required. The District's review and approval of plats shall be limited solely to this function and the enforcement of the lien established by this Resolution. Any resulting true-up payment shall become due and payable that tax year by the landowner(s) of record of the remaining unplatted property, in addition to the regular assessment installment payable with respect to such remaining unplatted acres.

(b) The District will take all necessary steps to ensure that true-up payments are made in a timely fashion to ensure its debt service obligations are met. The District shall record all true-up payments in its Improvement Lien Book.

(c) The foregoing is based on the District's understanding that the Developer intends to develop the unit numbers and types shown in Exhibit B, on the net developable acres and is intended to provide a formula to ensure that the appropriate ratio of the Assessments to gross acres is maintained if fewer units are developed. However, no action by the District prohibits more than the maximum units shown in Exhibit B from being developed. In no event shall the District collect Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such

events as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the true-up methodology, as described in the Assessment Report, to any assessment reallocation pursuant to this paragraph would result in Assessments collected in excess of the District's total debt service obligation for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Assessments. Further, upon the District's review of the final plat for the developable acres, any unallocated Assessments shall become due and payable and must be paid prior to the District's approval of that plat.

(d) The application of the monies received from true-up payments or Assessments to the actual debt service obligations of the District, whether long term or short term, shall be set forth in the supplemental assessment resolution adopted for each series of Bonds actually issued. Such subsequent resolution shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution. Each such supplemental resolution shall also address the allocation of any impact fee credits expected to be received from the provision of the Project funded by the corresponding series of Bonds issued or to be issued.

SECTION 9. PROPERTY OWNED BY HOMEOWNERS ASSOCIATIONS, PROPERTY OWNERS ASSOCIATIONS OR GOVERNMENTAL ENTITIES. Property owned by units of local, state, and federal government shall not be subject to the Assessments without specific consent thereto. In addition, property owned by a property owners association or homeowners association that is exempt from special assessments under Florida law shall not be subject to the Assessments. If at any time, any real property on which Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Assessments thereon), all future unpaid Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

SECTION 10. ASSESSMENT NOTICE. The District's Secretary is hereby directed to record a general Notice of Assessments in the Official Records of Clay County, Florida, which shall be updated from time to time in a manner consistent with changes in the boundaries of the District.

SECTION 11. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 12. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 13. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

APPROVED AND ADOPTED THIS 12TH DAY OF SEPTEMBER, 2024.

**GOVERNORS PARK SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice-Chair, Board of Supervisors

Exhibit A: *Capital Improvement Plan, dated August 6, 2024*

Exhibit B: *Master Special Assessment Methodology Report, dated August 8, 2024*

Exhibit A: *Capital Improvement Plan*, dated August 6, 2024

Exhibit B: *Master Special Assessment Methodology Report*, dated August 8, 2024

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared
Hugh Osteen, who on oath says that he is the publisher of
the "Clay Today" a newspaper published weekly at Fleming
Island in Clay County, Florida; that the attached copy of
advertisement

Being a Governors Park South CDD Legal Notice

In the matter of Notice of Rule Development

LEGAL: 118539

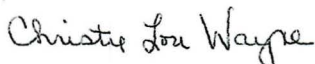
Was published in said newspaper in the issues:

8/8/2024

Affiant Further says that said "Clay Today" is a newspaper
published at Fleming Island, in said Clay County, Florida, and
that the said newspaper Has heretofore been continuously
published in said Clay County, Florida, Weekly, and has been
entered as Periodical material matter at the post
Office in Orange Park, in said Clay County, Florida, for
period of one year next proceeding the first publication of
the attached copy of advertisement; and affiant further says
that he has neither paid nor promised any person, firm or
corporation any discount, rebate, commission or refund for
the purpose of securing this advertisement for publication in
the said newspaper.



Sworn to me and subscribed before me 08/08/2024



NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

NOTICE OF RULE DEVELOPMENT BY THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

In accord with Chapters 120 and 190, Florida Statutes, the Governors Park South Community Development District ("District") hereby gives notice of its intention to develop Rules of Procedure to govern the operations of the District.

The Rules of Procedure will address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings and competitive purchase including procedure under the Consultants Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, pre-qualification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

The purpose and effect of the Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with recent changes to Florida law. The legal authority for the adoption of the proposed Rules of Procedure includes sections 190.011(5), 190.011(15) and 190.035, Florida Statutes (2023). The specific laws implemented in the Rules of Procedure include, but are not limited to, sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes (2023).

A copy of the proposed Rules of Procedure may be obtained by contacting the District Manager, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.
District Manager
Governors Park South
Community Development District
Legal 118539 Published 8/8/2024 in Clay
County's Clay Today newspaper

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement Being a Governors Park South CDD Notice of Rulemaking

In the matter of Hearing September 12, 2024

LEGAL: 119422

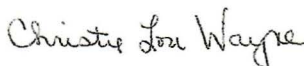
Was published in said newspaper in the issues:

8/15/2024

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Sworn to me and subscribed before me 08/15/2024



NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@ostecnmediagroup.com

NOTICE OF RULEMAKING REGARDING THE RULES OF PROCEDURE OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

A public hearing will be conducted by the Board of Supervisors of the Governors Park South Community Development District ("District") on September 12, 2024 at 1:00 p.m., at Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073.

In accord with Chapters 120 and 190, Florida Statutes, the District hereby gives the public notice of its intent to adopt its proposed Rules of Procedure. The purpose and effect of the proposed Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with recent changes to Florida law. Prior notice of rule development was published in the Clay Today on August 8, 2024.

The Rules of Procedure may address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings and competitive purchase including procedure under the Consultants Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, pre-qualification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

Specific legal authority for the adoption of the proposed Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes (2019). The specific laws implemented in the Rules of Procedure include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes (2019).

A copy of the proposed Rules of Procedure may be obtained by contacting the District Manager's Office, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Manager's Office").

Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty one (21) days after publication of this notice to the District Manager's Office.

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at a public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1 800-955-8770 for aid in contacting the District Office.

District Manager
Governors Park South
Community Development District
Legal 119422 Published 8/15/2024 in Clay
County's Clay Today newspaper

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

7B

RESOLUTION 2024-38

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

WHEREAS, the Governors Park South 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 GOVERNORS PARK SOUTH 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 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 12th day of September, 2024.

ATTEST:

**GOVERNORS PARK SOUTH 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
GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT**

EFFECTIVE AS OF SEPTEMBER 12, 2024

TABLE OF CONTENTS

Rule 1.0	General.	1
Rule 1.1	Board of Supervisors; Officers and Voting.....	2
Rule 1.2	District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.	6
Rule 1.3	Public Meetings, Hearings, and Workshops.	9
Rule 1.4	Internal Controls to Prevent Fraud, Waste and Abuse.....	14
Rule 2.0	Rulemaking Proceedings.	15
Rule 3.0	Competitive Purchase.....	21
Rule 3.1	Procedure Under the Consultants' Competitive Negotiations Act.....	25
Rule 3.2	Procedure Regarding Auditor Selection.	29
Rule 3.3	Purchase of Insurance.....	34
Rule 3.4	Pre-qualification.....	36
Rule 3.5	Construction Contracts, Not Design-Build.....	41
Rule 3.6	Construction Contracts, Design-Build.....	45
Rule 3.7	Payment and Performance Bonds.	50
Rule 3.8	Goods, Supplies, and Materials.	51
Rule 3.9	Maintenance Services.	55
Rule 3.10	Contractual Services.	58
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.	59
Rule 4.0	Effective Date.	60

Rule 1.0 General.

- (1) The Governors Park South Community Development District (“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 (“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 electronic 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 ("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 in the county 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) 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, 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' 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 in the District and in the county in which the District is located. A newspaper is deemed to be a newspaper of "general circulation" within the District and 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), 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 provided in Chapter 50, Florida Statutes, and such notice published consistent with Chapter 50 shall satisfy the requirement to give at least seven (7) days' public notice stated 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 (561) 561-0010. 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 before each 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 confidential and any confidential and exempt information, shall be available to the public at least seven 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 comment
- 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

Public comment
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 in the District. After an emergency meeting, the Board shall publish in a newspaper of general circulation in the District, 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. 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: §§ 50.011, 50.031, 189.015, 189.069(2)(a)15, 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), Florida Statutes; and
 - (b) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
 - (c) Support economical and efficient operations; and
 - (d) Ensure reliability of financial records and reports; and
 - (e) 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. Rulemaking proceedings shall be deemed to have been initiated upon publication of notice by the District. 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 (“Rule”). 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) 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 by publication of a Notice of Rule Development in a newspaper of general circulation in the District before providing notice of a proposed rule as required by section (3) of this Rule. Consequently, the Notice of Rule Development shall be published at least twenty-nine (29) days prior to the public hearing on the proposed Rule. The Notice of Rule Development shall indicate the subject area to be addressed by rule development, provide a short, plain explanation of the purpose and effect of the proposed rule, cite the specific legal authority for the proposed rule, and include a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft, if available.
 - (b) All rules as drafted shall be consistent with Sections 120.54(1)(g) and 120.54(2)(b) of the Florida Statutes.
- (3) Notice of Proceedings and Proposed Rules.
 - (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall give notice of its intended action, setting forth a short, plain explanation of the purpose and effect of the proposed action, a reference to the specific rulemaking authority pursuant to which the rule is adopted, and a reference to the section or subsection of the Florida Statutes being implemented, interpreted, or made specific. The notice shall include a 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, and 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. The notice shall additionally include a statement that any affected person may request a

public hearing by submitting a written request within twenty-one (21) days after the date of publication of the notice. Except when intended action is the repeal of a rule, the notice shall include a reference to both the date on which and the place where the Notice of Rule Development required by section (2) of this Rule appeared.

- (b) The notice shall be published in a newspaper of general circulation in the District and each county in which the District is located not less than twenty-eight (28) days prior to the intended action. The proposed rule shall be available for inspection and copying by the public at the time of the publication of notice.
 - (c) The notice shall be mailed to all persons named in the proposed rule and to all persons who, at least fourteen (14) days prior to such mailing, 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 by mail of District proceedings to adopt, amend, or repeal a rule. Such persons must furnish a mailing address and may be required to pay the cost of copying and mailing.
- (4) Rule Development Workshops. Whenever requested in writing by any affected person, the District must either conduct a rule development workshop prior to proposing rules for adoption or the Chairperson must explain in writing why a workshop is unnecessary. The District may initiate a rule development workshop but is not required to do so.
- (5) Petitions to Initiate Rulemaking. 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. Not later than sixty (60) calendar days following the date of filing a petition, the Board shall initiate rulemaking proceedings or deny the petition with a written statement of its reasons for the denial. If the petition is directed to an existing policy that the District has not formally adopted as a rule, the District may, in its discretion, notice and hold a public hearing on the petition to consider the comments of the public directed to the policy, its scope and application, and to consider whether the public interest is served adequately by the application of the policy on a case-by-case basis, as contrasted with its formal adoption as a rule. However, this section shall not be construed as requiring the District to adopt a rule to replace a policy.
- (6) Rulemaking Materials. After the publication of the notice referenced in section (3) of this Rule, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the following materials:

- (a) The text of the proposed rule, or any amendment or repeal of any existing rules;
 - (b) A detailed written statement of the facts and circumstances justifying the proposed rule;
 - (c) A copy of the statement of estimated regulatory costs if required by Section 120.541 of the Florida Statutes; and
 - (d) The published notice.
- (7) Hearing. 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 described in section (3) of this Rule, 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. The District shall publish notice of the public hearing in a newspaper of general circulation within the District either in the text of the notice described in section (3) of this Rule or in a separate publication at least seven (7) days before the scheduled public hearing. The notice shall specify the date, time, and location of the public hearing, and the name, address, and telephone number of the District contact person who can provide information about the public hearing. 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.
- (8) Emergency Rule Adoption. 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. Prior to the adoption of an emergency rule, the District Manager shall make reasonable efforts to notify a newspaper of general circulation in the District. Notice of emergency rules shall be published as soon as possible in a newspaper of general circulation in the District. 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 and otherwise complies with these provisions.
- (9) 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 in the county in which the District is located.
- (10) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record. The record shall include, if applicable:

- (a) The texts of the proposed rule and the adopted rule;
- (b) All notices given for a proposed rule;
- (c) Any statement of estimated regulatory costs for the rule;
- (d) A written summary of hearings, if any, on the proposed rule;
- (e) All written comments received by the District and responses to those written comments; and
- (f) All notices and findings pertaining to an emergency rule.

(11) Petitions to Challenge Existing Rules.

- (a) Any person substantially affected by a 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.
- (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 rule is substantially affected by it.
- (c) The petition shall be filed with the District. Within 10 days after receiving the petition, 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 30 days thereafter, 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) Within 30 days after the hearing, the hearing officer shall render a decision and state the reasons therefor in writing.
- (e) Hearings held under this section shall be de novo in nature. 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. 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) 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.
- (12) 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.

- (13) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings. Policies adopted by the District which do not consist of rates, fees, rentals or other charges may be, but are not required to be, implemented through rulemaking proceedings.

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

Law Implemented: §§ 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 in the District 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 consultants by United States Mail, hand delivery, facsimile, or overnight delivery service. 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. 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) Definitions.

- (a) "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.
- (b) "Committee" means the auditor selection committee appointed by the Board as described in section (2) of this Rule.

(2) Establishment of Auditor Selection Committee. Prior to a public announcement under section (4) 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.

(3) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (4) 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.

- (4) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (3) 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 in the District and the county in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.
- (5) 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.

- (6) 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 (3)(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.

- (7) 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.
- (8) 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.
- (9) 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 United States Mail, hand delivery, facsimile, or overnight delivery service. 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 District. 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 bidders by United States Mail, by hand delivery, or by overnight delivery service. 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 District and within the county in which the District 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 electronic mail, United States Mail, hand delivery, or facsimile, 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) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, facsimile, or overnight delivery service. 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.

(3) 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 in the District and in the county 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 United States Mail, hand delivery, facsimile, 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 electronic mail, United States Mail, hand delivery, or facsimile, 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) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all contractors by United States Mail, hand delivery, facsimile, or overnight delivery service. 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.
- (k) 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.

- (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 in the county in which the District 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 electronic mail, United States Mail, hand delivery, or facsimile, 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 consultants by United States Mail, hand delivery, facsimile, or overnight delivery service. 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 should require that the contractor, before commencing the work, execute and record a payment and performance bond 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 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 electronic mail, United States Mail, hand delivery, or facsimile, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.
 - (d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.
 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;
 - (ii) Hold all required applicable federal licenses in good standing, if any;

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

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

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

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

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

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

- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.
- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all vendors by United States Mail, hand delivery, facsimile, or overnight delivery service. 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 District and within the county 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 electronic mail, United States Mail, hand delivery, or facsimile, 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 vendors by United States Mail, hand delivery, facsimile, or overnight delivery service. 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. 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 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 electronic 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 facsimile, 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) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (6) 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.
- (7) 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: § 190.033, Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective September 12, 2024, 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.

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

8A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared
Hugh Osteen, who on oath says that he is the publisher of
the "Clay Today" a newspaper published weekly at Fleming
Island in Clay County, Florida; that the attached copy of
advertisement
Being a Governors Park South CDD/ Notice of Public
Hearing

In the matter of FY 2024 Proposed Budget
BOS Meeting September 12, 2024

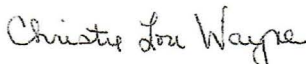
LEGAL: 120141

Was published in said newspaper in the issues:
8/22/2024 and 8/29/2024

Affiant Further says that said "Clay Today" is a newspaper
published at Fleming Island, in said Clay County, Florida, and
that the said newspaper Has heretofore been continuously
published in said Clay County, Florida, Weekly, and has been
entered as Periodical material matter at the post
Office in Orange Park, in said Clay County, Florida, for
period of one year next proceeding the first publication of
the attached copy of advertisement; and affiant further says
that he has neither paid nor promised any person, firm or
corporation any discount, rebate, commission or refund for
the purpose of securing this advertisement for publication in
the said newspaper.



Sworn to me and subscribed before me 08/29/2024



NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2024 PROPOSED BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Gov-
ernors Park South Community Development
District ("District") will hold a public hearing
and regular meeting as follows:

DATE: September 12, 2024

TIME: 1:00 p.m.

LOCATION: Holiday Inn and Suites

820 Wells Road

Orange Park, Florida 32073

The purpose of the public hearing is to receive
comments and objections on the adoption of the
District's proposed budget(s) for the fiscal year
beginning October 1, 2023, and ending Septem-
ber 30, 2024 ("Proposed Budget"). A regular
Board meeting of the District will also be held at
the above time where the Board may consider
any other business that may properly come be-
fore it. A copy of the agenda and Proposed Bud-
get may be obtained at the offices of the District
Manager, Wrathell, Hunt and Associates, LLC,
2300 Glades Road, Suite 410W, Boca Raton,
Florida 33431, (561) 571-0010 ("District Man-
ager's Office"), during normal business hours.

The public hearing and meeting are open to the
public and will be conducted in accordance with
the provisions of Florida law. The public hearing
and/or meeting may be continued in progress to
a date, time certain, and place to be specified on
the record at the public hearing and/or meeting.
There may be occasions when Board Supervi-
sors or District Staff may participate by speaker
telephone.

Any person requiring special accommodations
at the public hearing or meeting because of a
disability or physical impairment should con-
tact the District Manager's Office at least forty-
eight (48) hours prior to the public hearing and
meeting. If you are hearing or speech impaired,
please contact the Florida Relay Service by dial-
ing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-
8770 (Voice), for aid in contacting the District
Manager's Office.

Each person who decides to appeal any deci-
sion made by the Board with respect to any
matter considered at the public hearing or meet-
ing is advised that person will need a record of
proceedings and that accordingly, the person
may need to ensure that a verbatim record of
the proceedings is made, including the testi-
mony and evidence upon which such appeal is
to be based.

Craig Wrathell,

District Manager

Legal 120141 Published 8/22/2024 and
8/29/2024 in Clay County's Clay Today news-
paper

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

8B

RESOLUTION 2024-39
[FY 2024 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2023, and ending September 30, 2024 (“**FY 2024**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Governors Park South Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH 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 Governors Park South Community Development District for the Fiscal Year Ending September 30, 2024."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2024, 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 2024 or within 60 days following the end of the FY 2024 may amend its Adopted Budget for that fiscal year as follows:

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

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

PASSED AND ADOPTED THIS 12th DAY OF SEPTEMBER, 2024.

ATTEST:

**GOVERNORS PARK SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2024 Budget

Exhibit A
FY 2024 Budget

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2024**

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

<u>Description</u>	<u>Page Number(s)</u>
General Fund Budget	1
Definitions of General Fund Expenditures	2

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Proposed Budget
REVENUES	
Landowner contribution	\$ 50,015
Total revenues	<u>50,015</u>
EXPENDITURES	
Professional & administrative	
Management/accounting/recording**	6,000
Legal	25,000
Engineering	2,000
Telephone	200
Postage	500
Printing & binding	500
Legal advertising	7,500
Annual special district fee	175
Insurance	5,500
Contingencies/bank charges	750
Website hosting & maintenance	1,680
Website ADA compliance	210
Total expenditures	<u>50,015</u>
Excess/(deficiency) of revenues over/(under) expenditures	-
Fund balance - beginning (unaudited)	-
Fund balance - ending (projected)	-
Unassigned	-
Fund balance - ending	<u><u>\$ -</u></u>

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording** \$ 6,000

Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal 25,000

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering 2,000

The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Telephone 200

Postage 500

Telephone and fax machine.

Printing & binding 500

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Legal advertising 7,500

Letterhead, envelopes, copies, agenda packages

Annual special district fee 175

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

Insurance 5,500

Annual fee paid to the Florida Department of Economic Opportunity.

Contingencies/bank charges 750

Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.

Website hosting & maintenance 1,680

Website ADA compliance 210

Total expenditures \$ 50,015

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

9A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement

Being a Governors Park South CDD Public Hearing Notice

In the matter of FY 2025 Proposed Budget/BOS
Meeting September 12, 2024

LEGAL: 120156

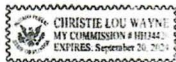
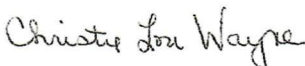
Was published in said newspaper in the issues:

8/22/2024 and 8/29/2024

Affiant further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Sworn to me and subscribed before me 08/29/2024



NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@ostcenmediagroup.com

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025 PROPOSED BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Governors Park South Community Development District ("District") will hold a public hearing and regular meeting as follows:

DATE: September 12, 2024

TIME: 1:00 p.m.

LOCATION: Holiday Inn and Suites

820 Wells Road

Orange Park, Florida 32073

The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("Proposed Budget"). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearing and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

Craig Wrathell,

District Manager

Legal 120156 Published 8/22/2024 and 8/29/2024 in Clay County's Clay Today newspaper

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

9B

RESOLUTION 2024-40
[FY 2025 APPROPRIATION RESOLUTION]

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH 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 Governors Park South Community Development District for the Fiscal Year Ending September 30, 2025."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

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

SECTION 3. BUDGET AMENDMENTS

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

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

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

PASSED AND ADOPTED THIS 12th DAY OF SEPTEMBER, 2024.

ATTEST:

**GOVERNORS PARK SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025 Budget

Exhibit A
FY 2025 Budget

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2025**

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
TABLE OF CONTENTS**

<u>Description</u>	<u>Page Number(s)</u>
General Fund Budget	1
Definitions of General Fund Expenditures	2

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Proposed Budget
REVENUES	
Landowner contribution	\$ 85,123
Total revenues	<u>85,123</u>
EXPENDITURES	
Professional & administrative	
Management/accounting/recording**	46,000
Legal	25,000
Engineering	2,000
Dissemination agent*	1,833
Telephone	200
Postage	500
Printing & binding	500
Legal advertising	1,750
Annual special district fee	175
Insurance	5,500
Contingencies/bank charges	750
Website hosting & maintenance	705
Website ADA compliance	210
Total expenditures	<u>85,123</u>
Excess/(deficiency) of revenues over/(under) expenditures	-
Fund balance - beginning (unaudited)	-
Fund balance - ending (projected)	-
Unassigned	-
Fund balance - ending	<u><u>\$ -</u></u>

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording**	\$ 46,000
-----------------------------------	-----------

Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.

Legal	25,000
-------	--------

General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.

Engineering	2,000
-------------	-------

The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.

Dissemination agent*	1,833
----------------------	-------

The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.

Telephone	200
-----------	-----

Postage	500
---------	-----

Telephone and fax machine.

Printing & binding	500
--------------------	-----

Mailing of agenda packages, overnight deliveries, correspondence, etc.

Legal advertising	1,750
-------------------	-------

Letterhead, envelopes, copies, agenda packages

Annual special district fee	175
-----------------------------	-----

The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.

Insurance	5,500
-----------	-------

Contingencies/bank charges	750
----------------------------	-----

Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.

Website hosting & maintenance	705
-------------------------------	-----

Website ADA compliance	210
------------------------	-----

Total expenditures	\$ 85,123
--------------------	--

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

10

REQUEST FOR QUALIFICATIONS

**CONTINUING CONSTRUCTION ENGINEERING &
INSPECTION SERVICES**

**GOVERNORS PARK SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

SEPTEMBER 12, 2024

**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR QUALIFICATIONS
CONTINUING CONSTRUCTION ENGINEERING & INSPECTION SERVICES**

TABLE OF CONTENTS

NOTICE OF REQUEST FOR QUALIFICATIONS

REQUEST FOR QUALIFICATIONS – PROJECT INFORMATION PACKAGE

AFFIDAVIT REGARDING RESPONSE

SWORN STATEMENT PUBLIC ENTITY CRIMES

SWORN STATEMENT SCRUTINIZED COMPANIES

RESPONSE FORM

FORM OF AGREEMENT

**NOTICE OF REQUEST FOR QUALIFICATIONS AND
NOTICE OF SPECIAL BOARD MEETING OF THE
GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
CONTINUING CONSTRUCTION ENGINEERING & INSPECTION SERVICES**

Clay County, Florida

The Governors Park South Community Development District (“**District**”) is soliciting qualification documents detailing qualifications to provide continuing construction engineering & inspection (“**CEI**”) services for the construction of the District’s Capital Improvement Plan. The selected CEI firm will provide construction engineering and inspection services, as more particularly described in the Request for Qualifications Package (“**RFQ**”). To be eligible to submit qualification documents (“**Response**”), and in addition to any other requirements set forth in the RFQ, an interested firm must: (i) hold all required local, state and federal licenses in good standing; and (ii) be authorized to do business in _____ County and the State of Florida.

The RFQ will be available beginning September 19, 2024 at 9:00 A.M. EST by accessing the following FTP page at the _____ website: _____ Respondents must provide contact information in order to download the RFQ, and, in that way, will be added to the District’s distribution list for the RFQ and any subsequent addenda thereto. The District reserves the right in its sole discretion to make changes to the RFQ up until the time of the opening, and to provide notice of such changes only to those Respondents who have downloaded a RFQ.

Commented [EMC1]: District Manager to set up site or revise to provide different method for obtaining RFQ package that can verify date and time of distribution to a particular vendor

Each firm desiring to submit a response to the RFQ must submit an electronic copy of the firm’s response on a flash drive, and in a PDF format, along with one original and eight (8) copies of the firm’s response, no later than October 4, 2024 at 2:00 PM to the District Manager, Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ATTN: Ernesto Torres (the “**Submittal Location**”). A special public meeting will be conducted on _____, _____, 2024 at 2:00 PM at the Submittal Location to open the responses and read the names of the Respondents. No official action will be taken at the meeting. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law including but not limited to Chapter 190, *Florida Statutes*. A copy of the agenda for the meeting may be obtained from the District Manager. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Manager at (561)571-0010 at least forty-eight (48) hours before the meeting by contacting the District Manager. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770, who can aid you in contacting the District Manager.

Commented [EMC2]: Please insert date of special meeting where at least manager will attend and open within Clay County.

Responses will be evaluated in accordance with the criteria included in the RFQ. The District reserves the right to reject any and all responses, make modifications to the work, award the contract in whole or in part with or without cause, provide for the delivery of the Capital Improvement Plan in phases, and waive minor or technical irregularities in any proposal, as it deems appropriate, if it determines in its discretion that it is in the District’s best interests to do so.

The District anticipates entering into continuing agreements with no less than one CEI Firm and no more than three CEI Firms.

Any person who wishes to protest the RFQ Package, or any component thereof, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) of the download of the RFQ, and shall file a formal written protest with the District within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the date of timely filing the initial notice of protest. Any notice of protest must be accompanied by a protest bond in a form acceptable to the District and in the amount of Ten Thousand Dollars (\$10,000.00). 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. Filing will be perfected and deemed to have occurred upon receipt by the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object to or protest the contents of the District's RFQ Package or the processes described therein. The formal written protest shall state with particularity the facts and law upon which the protest is based. Additional requirements for filing a protest can be found in the District's *Rules of Procedure*, which are available upon request.

Any and all questions relative to this RFQ or the Capital Improvement Plan shall be directed in writing by e-mail only to Ernesto Torres, at torrese@whhassociates.com, with e-mail copies to Michael Eckert at Michael.Eckert@kutakrock.com. No phone inquiries please.

Governors Park South Community Development
District
Ernesto Torres, District Manager

**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR QUALIFICATIONS
CONTINUING CONSTRUCTION ENGINEERING & INSPECTION SERVICES

PROJECT INFORMATION PACKAGE**

INTRODUCTION

The Governors Park South Community Development District (“**District**”) is soliciting qualification documents, as set forth in more detail herein (“**Response(s)**”), from qualified respondents (“**Respondent(s)**”) for continuing construction engineering and inspection services for the construction of the District’s Capital Improvement Plan. One to three Respondents will be chosen to manage and oversee the construction of various components of the Capital Improvement Plan. Preliminary budget estimates for the master infrastructure components of the Capital Improvement Plan are approximately \$206,881,734.00, however the work performed under continuing agreements will be smaller increments based on various factors such as timing, availability, complexity, nature, etc. No minimum value is guaranteed.

The selected construction engineering and inspection firm (“**CEI Firm**”) is expected to perform some or all of the scope of services outlined in an exhibit to the form of Agreement attached hereto. Those portions of the work that the CEI Firm does not customarily perform with the CEI Firm’s own personnel shall be performed under subcontracts or by other appropriate agreements with the CEI Firm. A draft form of “**Agreement**” for the continuing construction engineering and inspection services is attached to this Request for Qualifications (“**RFQ**”); however, the Agreement terms are subject to negotiation, and the District expressly reserves the right to make changes to the proposed Agreement form.

Please note that any final Agreement(s) is subject to appropriations and funding. Construction funding for the first components of the Capital Improvement Plan is expected to be available in the first quarter of 2025, and from the proceeds of tax-exempt bonds issued by the District, among other sources.

A. INSTRUCTIONS TO RESPONDENTS

1. Respondents shall submit their Response to this RFQ in a sealed envelope, (i) in an electronic “PDF” formatted copy on a flash drive, and (ii) in hard copies, including one original (clearly marked) and eight (8) copies (a total of nine (9) copies). Responses must be received no later than **2:00 p.m. on October 4, 2024 (“Submittal Date”)**, to the attention of Ernesto Torres at the following address:

Governors Park South Community Development District
Attn: Ernesto Torres
District Manager
Wrathell Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431 (“**Submittal Location**”).

2. Respondents must indicate on their Response envelope the following:

- CEI Services – Governors Park South Community Development District
- Date of Submittal
- Name of Respondent
- Return Address of Respondent

3. The time and date for receipt of Responses will be strictly observed. The Respondent shall assume full responsibility for timely delivery at the above-designated location for receipt of Responses. The District Manager shall serve as the official authority to determine timeliness of the Response. Responses received after the specified time and date shall be returned unopened.

4. Questions concerning this RFQ must be directed by e-mail only to Ernesto Torres at torrese@whhassociates.com with e-mail copies to Michael Eckert at michael.eckert@kutakrock.com, no later than **5:00 p.m. on September 27, 2024**. All questions received by the above deadline may be aggregated into a single document.

5. RFQ process event sequence:

- a) RFQ Notice is published on or before **September 19, 2024**.
- b) Questions pertaining to this RFQ must be received no later than **5:00 p.m. on September 27, 2024**.
- c) Answers to questions, if any, will be returned via email to all Respondents who have downloaded an RFQ on or before **5:00 p.m. on October 1, 2024**.
- d) Respondents must submit Responses to the Submittal Location no later than **2:00 p.m. on October 4, 2024**.
- e) Presentations by Respondents may be requested, as set forth in more detail herein, by the District and, if so, the date(s) for such presentations will be announced via e-mail to all Respondents who have downloaded an RFQ.

6. No oral interpretation of this RFQ shall be considered binding. The District will be bound by information and statements only when such statements are written and executed under the authority of the District. Any interpretation, clarification, correction, or change to this RFQ will be made only by addendum. Written instructions regarding discrepancies, omissions, or unclear intents will be sent to all Respondents who have received the RFQ from the District. Interpretations, corrections, or changes made in any other manner will not be binding, and Respondents shall not rely upon such interpretations, corrections, or changes.

7. Prior to submission of its Response, each Respondent shall ascertain that it has received all addenda issued. The Respondent shall acknowledge receipt of all addenda by completing the acknowledgment space provided on the Affidavit Regarding Response.

8. The District may not request documentation of or consider a vendor's social, political, or ideological interests when determining if the vendor is a responsible vendor. The District may not give preference to a vendor based on the vendor's social, political, or ideological interests. Each

solicitation for procurement of commodities or contractual services by the District will include a provision notifying vendors of these provisions.

B. TERMS AND CONDITIONS

1. **REJECTION OF RESPONSES.** The District reserves the right to reject any and all Responses, and/or to re-advertise, to waive any irregularities, informalities, or technicalities therein, to negotiate the Contract terms with the successful Respondent, to disregard all non-conforming, non-responsive, unbalanced or conditional Responses, or to accept any Response which in the District's sole judgment will best serve the District's interests.

2. **RIGHT TO CANCEL.** The District reserves the right to cancel the award of any Contract at any time before the execution of either of the Contracts by all parties without any liability against the District. Additionally, once the Contract is entered into, the District reserves the right to terminate the Contract at any time, regardless whether the pre-construction services or construction services are complete. In consideration of the District's evaluation of submitted Responses, the Respondent, by submitting its Response, expressly waives any claim to damages of any kind whatsoever, in the event the District exercises its rights provided for in this subsection.

3. **REQUESTS FOR CLARIFICATION.** The District reserves the right to request clarification on information submitted from one or more Respondents after the deadline for receipt of Responses.

4. **PERMISSIVE INTERPRETATION.** The only mandatory requirements contained within this RFQ are that an interested firm must: (i) hold all required local, state and federal licenses in good standing, and (ii) be authorized to do business in Clay County and the State of Florida. All of the requirements or provisions set forth in the RFQ shall be deemed "permissive," in that a Respondent's failure to meet any requirement described in mandatory terms such as "shall," "will," "mandatory," or similar language does not automatically disqualify the Respondent's Response, but instead may be taken into account in the evaluation and scoring of the Response.

5. **COSTS OF PREPARATION.** Costs of preparation of a Response are solely those of the Respondent and the District assumes no responsibility for any such costs incurred by the Respondent.

6. **NOT A CONTRACT.** The Respondent understands that the RFQ does not constitute an agreement or contract with the District, and no contract rights or remedies shall be deemed to have accrued to Respondent herewith.

7. **DISQUALIFICATION.** Any Respondent who submits in its Response any information that is determined by the District, in its sole opinion, to be substantially inaccurate, misleading, exaggerated, or incorrect, may be disqualified from consideration. Failure of any Respondent to comply with this RFQ may render the Respondent non-responsive and ineligible from further consideration.

8. **NO SOLICITATION.** Each Respondent warrants that they have not employed or retained any company or person to solicit or secure this RFQ where the Respondent has agreed to pay a fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award of this RFQ.

9. **APPROVALS.** All Respondents shall hold all required local, state and federal licenses, registrations and approvals necessary to perform the work contemplated by this RFQ in good standing and be authorized to conduct business in Clay County and the State of Florida.

10. **NO CONFLICTS.** The Respondent does hereby declare that it is the only person or persons interested in said Response; that it is a genuine Response not made in the interest of or on behalf of any undisclosed person, firm, or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization, or corporation; that it is made without any connection with any person submitting another Response for the same RFQ; that the Respondent has not directly or indirectly induced or solicited any other Respondent to submit a false or sham Response; that the Response is in all respects fair and without collusion, fraud, or mental reservations and that Respondent has not sought by collusion to obtain for itself any advantage over any other Respondent or over the District.

11. **LOBBYING.**

- a) Respondents are advised that the Respondent or anyone representing the Respondent is prohibited from communicating with any of District's Board of Supervisors or staff regarding its Response, i.e., a **"Cone of Silence."**
- b) The Cone of Silence is in effect from the date of issuance of the RFQ (i.e., Monday, June 13, 202___), and terminates at the date/time that the District selects a Respondent, rejects all Responses, or otherwise takes action which ends the solicitation process.
- c) The exceptions to the Cone of Silence specifically include communications expressly authorized under this RFQ; contract negotiations during any public meeting; contract negotiations between any staff member of the District and the intended awardee; public presentations made to the District; or any written correspondence at any time with any employee unless specifically prohibited by the applicable competitive solicitation process.

12. **INSURANCE REQUIREMENTS.** Insurance Requirements - The CEI Firm shall furnish to the District certificates of insurance evidencing the existence of current valid, and binding insurance policies for the limits and coverage available to the CEI Firm, or in accordance with the requirements delineated in the Agreement (if any exist in the form of Agreement), where such insurance is to be provided by CEI Firm, or as otherwise modified within the Agreement, together with a declaration of deductible amounts applicable to each type of insurance provided, acceptable to the District.

13. **FAMILIARITY WITH THE LAW.** By submitting a Response, the Respondent is representing that it is familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work to be performed pursuant to this RFQ. Ignorance

on the part of the Respondent will in no way relieve it from responsibility to perform in compliance with all such laws, ordinances and regulations.

14. **SIGNATURE ON RESPONSE.** In addition to executing all forms, affidavits, and acknowledgments for which signature and notary blocks are provided, the Respondent must correctly sign the Affidavit Regarding Responses. If the Respondent is a corporation, the Response should bear the seal of the corporation. Anyone signing the Response as agent shall file with the Response legal evidence of his or her authority to do so.

15. **DISTRICT'S RIGHT TO TAKE ACTIONS IN ITS BEST INTERESTS.** The District reserves the right to reject any and all Responses, make modifications to the work, award the Agreement in whole or in part with or without cause, provide for the delivery of the Capital Improvement Plan in phases, and waive minor or technical irregularities in any Response, as it deems appropriate, if it determines in its discretion that it is in the District's best interests to do so.

16. **INDEMNIFICATION.** The Respondent shall fully indemnify, defend and hold harmless the District, Governors Park Property Holdings, LLC, Clay County, and their supervisors, members, directors, employees, staff, lawyers, consultants, contractors, agents and representatives (together, "**Indemnitees**") of all of the foregoing from and against all claims, damages, costs and losses arising, in whole or in part, from the Respondent's negligent or wrongful acts or omissions, or breach of contract, as more fully set forth in the Agreement that forms part of this RFQ.

17. **LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute or law.

18. **PUBLIC RECORDS.** The District is a governmental entity, and, accordingly, the Responses will be publicly opened as stated herein. Additionally, it is likely that the Responses are or will become public record at some point in the procurement process. That said, Florida law does recognize certain exceptions from the public records laws. For example, financial statements submitted as part of a response to a proposal for a public works project may be exempt from disclosure. See Section 119.071(c), *Florida Statutes*. In the event that the Respondent believes that any particular portion of the Respondent's Response is exempt from disclosure, the Respondent shall mark the exempt pages as "CONFIDENTIAL – EXEMPT FROM DISCLOSURE." In the event that the District receives a public records request relating to such records, the District will notify the Respondent. In the event that the District reasonably and in good faith believes that the Respondent's information is not confidential or exempt under Florida law, the District may provide the information in response to the request and will not be responsible for any liability, claims, damages or losses arising from such disclosure. In the event that a claim of any kind is filed challenging the confidentiality of the Respondent's information, the District may require the Respondent to indemnify, defend and hold harmless the Indemnitees (as defined herein) from all claims, liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, relating to the claim.

19. **E-VERIFY REQUIREMENTS.** The Respondent will be required to register with and use the E-Verify system to verify the work authorization status of all newly hired employees.

C. RESPONSE SUBMITTAL REQUIREMENTS

1. It shall be understood that it is the intent of the District to insist that those indicated as a part of the Respondent's team actually execute a project and that the Project Manager for the Respondent be continually involved with a project during the pre-construction and construction phases unless agreed to the contrary in writing by the District, or their employment with Respondent is terminated.

2. Respondents must provide the following required information and forms with their Responses. Failure to submit and completely fill out any or all of the required forms may result in the rejection of the Response or deductions in scoring.

- a) Affidavit Regarding Response
- b) Sworn Statement on Public Entity Crimes
- c) Sworn Statement regarding Scrutinized Companies
- d) Response Form
- e) Related Experience: A detailed list of the projects that best illustrate the experience of the Respondent and staff which will be assigned to this project. List no more than ten projects and include only projects which were completed within the last five years. Provide the following information for each project listed in both lists:
 - i. Name and location of the project
 - ii. The nature of the Respondent's responsibility on this project
 - iii. Provide the name, address, phone number, and e-mail address of an Owner's representative and Architect's representative who can be contacted to provide a reference.
 - iv. Size of project (dollar value and square footage of project)
 - v. Construction cost
 - vi. Present status of the project; date project was completed or is anticipated to be completed
 - vii. Key professionals involved on listed project who would be assigned to this Project
- f) Staff: Includes management, technical and support staff. Provide a project organizational chart. Give a brief résumé of key persons to be assigned to this project including, but not limited to:
 - i. Name and title
 - ii. Current project assignments, including percentage of time dedicated to each project that may overlap with this project
 - iii. How many years with this firm? Other firms?

- iv. Experience: Types of projects, size of projects (dollar value & square footage of project), and job assignment
- v. Education and registrations
- vi. Other experience and qualifications that are relevant to this project
- vii. Present office location

g) Project Management Services:

- i. Describe the capabilities of your firm to provide the technical services required for: design reviews, budget estimating, value engineering, constructability analysis, construction scheduling, quality control (design and construction), cost control, claims management, and project close-out.

h) Location of Offices:

- i. Provide address of each office from which staff may be assigned to this project and list total number of employees by job function.

i) Claims and Litigation History

- i. List all claims, arbitrations, administrative hearings, lawsuits, or criminal proceedings brought by or against the Respondent during the last five (5) years. The list shall include the name of the project over which the dispute arose, a description of the amount in dispute, and the subject matter of the dispute.

D. SELECTION PROCESS

1. The purpose of the rating procedures is to equitably judge the Responses to the RFQ. Each Response will be scored and evaluated by the District's Board of Supervisors or an evaluation committee appointed by the District's Board of Supervisors, which shall be the entity responsible for reviewing and ranking all Responses ("**Evaluation Committee**").

2. During the selection process, the Evaluation Committee will meet at a publicly noticed meeting ("**Evaluation Meeting**"). All Respondents that picked up an RFQ will be given notice of the Evaluation Meeting. All Respondents should attend the Evaluation Meeting. Respondents will have the opportunity to present their Response to the Evaluation Committee only if requested by the Evaluation Committee. At the Evaluation Meeting, the Evaluation Committee may, in its sole discretion: 1) choose to have discussions with and hear presentations from all the Respondents and then make a final decision regarding its rankings; 2) choose to evaluate the Responses and make a final decision regarding its rankings without any input from the Respondents; 3) choose to do an initial ranking of all Respondents without any input from the Respondents and create a short list of no fewer than three Respondents; or 4) choose to take such other actions as it deems appropriate. Should the Evaluation Committee choose to create a short list, it will then conduct discussions and hear presentations from only the short-listed Respondents. The evaluation of the short-listed Respondents will be based on the same evaluation criteria included in the RFQ and the Evaluation Committee reserves the right, based on the discussions and presentations, to change

the short-listed Respondents' scores. If the District's Board of Supervisors does not serve as the Evaluation Committee, the Board of Supervisors will review the Evaluation Committee's rankings and make the final determination regarding the ranking.

3. The Evaluation Committee shall score each Category, as defined below. When the scores awarded for all Categories are totaled, the scores will be tabulated and added to achieve the total points awarded to each Respondent ("**Total Points**"). The Total Points awarded to each Respondent will be ranked 1, 2, 3, 4, etc. with the highest point total ranked 1, the next highest points total ranked 2, etc.

E. SCORING CRITERIA FOR SUBMITTALS

The "**Scoring Criteria**" is made up of the categories below ("**Category(ies)**") that collectively represent a grand total point value of one hundred (100) points, as described herein. The points indicated below as "**Points Possible**" are the maximum that can be allocated for each category. The point value shall be the basis of reviewing and ranking the Responses.

<u>EVALUATION CATEGORIES</u>	<u>POINTS POSSIBLE</u>
• Experience and Qualifications; Past Performance	40
• Ability of Personnel	35
• Volume of Previous District Work	5
• Location of Offices	5
• Willingness to Meet Time and Budget Requirements	5
• Recent, Current and Projected Workloads	5
• Certified Minority Business Enterprise	5
GRAND TOTAL OF POINTS	100 POINTS

SCORING CRITERIA

1. CATEGORY 1 Experience and Qualifications; Past Performance 40 Points Possible

Scoring Criteria: Respondent's experience with similar projects in design, type, scope, and complexity, with emphasis on construction engineering and inspection services; the successful completion of such comparable projects; experience in bringing innovative and creative input to previous projects, including facilities similar to those contemplated by the Capital Improvement Plan and in retaining qualified subcontractors in competitive markets; the recommendations of previous Owners and Architects; litigation history; Respondent's experience with and knowledge of local conditions, such as local codes and ordinances, local subcontractors, local suppliers, and the local construction environment generally; and, based on all of Respondent's related experience, Respondent's plan for performing the CEI services.

2. CATEGORY 2 Ability of Personnel 35 Points Possible

Scoring Criteria: The general and specified project-related capabilities of the Respondent's staff (including office, management, technical, and support staff) and the organization's adequate resources and abilities that staff may utilize as needed; and the experience of Respondent's staff with construction engineering and inspection services, public projects, and similar projects. Respondent's Project Manager for this project and other key staff to be assigned to this project (altogether, "CEI Staff"); the functions and proposed roles of the CEI Staff; the abilities and experience of the CEI Staff, with specific attention given to project-related experience and the knowledge and experience in evaluating building systems and construction techniques; the history and ability of the Respondent and the CEI Staff to deliver projects using effective management tools and techniques; and Respondent's scheduling system and cost control system, including method for assuring the adherence of CEI Staff and subcontractors to schedule.

3. CATEGORY 3 Volume of Previous District Work 5 Points Possible

Scoring Criteria: The volume of the Respondent's previous work within the past five (5) years with the District will be considered with the objective to share the available work with many firms.

4. CATEGORY 4 Location of Offices 5 Points Possible

Scoring Criteria: Points will be awarded primarily for the closeness of the Respondent's office to the District which will have direct responsibility for this project with adjustments for other offices involved with this project.

5. CATEGORY 5 Willingness to Meet Time and Budget Requirements 5 Points Possible

Scoring Criteria: Respondent's ability and desire to meet time and budget requirements including staffing levels and past performance on previous projects, etc.

6. CATEGORY 6 Recent, Current and Projected Workloads 5 Possible Points

Scoring Criteria: Respondent's recent, current and projected workloads.

7. CATEGORY 7 Certified Minority Business Enterprise 5 Points Possible

Scoring Criteria: Whether the firm is a Certified Minority Business Enterprise. Here, the Evaluation Committee will award either all eligible points or none.

F. PROTESTS

Any protest regarding any portion of this RFQ, including, but not limited to, the evaluation criteria, specifications or other requirements contained in the RFQ, must be filed in writing at the Submittal Location, within seventy-two (72) hours after the receipt of the RFQ. The formal protest setting

forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Any protest regarding any ranking under this RFQ must be filed in writing at the Submittal Location, within seventy-two (72) hours after the receipt of the ranking. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to any matter relating to the RFQ.

Any person who files a notice of protest regarding the RFQ, or regarding any ranking or intended award by the District, shall post a protest bond in a form acceptable to the District and in the amount of Ten Thousand Dollars (\$10,000.00). 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. REGARDLESS OF WHETHER A PROTEST OF ANY KIND IS FILED, AND IN ORDER TO AVOID ADVERSE FINANCIAL EFFECTS ON THE DISTRICT AND THE CAPITAL IMPROVEMENT PLAN RESULTING FROM ANY DELAY, THE RESPONDENT AGREES THAT THE DISTRICT MAY PROCEED WITH THE CAPITAL IMPROVEMENT PLAN PURSUANT TO AN AGREEMENT WITH THE RESPONDENT SELECTED BY THE DISTRICT.

G. NEGOTIATION; AGREEMENTS WITH MULTIPLE PROFESSIONALS; NO GUARANTEE OF WORK. Due to the complexity and extended duration of District's Capital Improvement Plan and other factors, the District intends to negotiate continuing agreements with multiple CEI Firms, expected to be no less than one CEI Firm and no more than three CEI firms. There is no guarantee that any CEI Firm which enters into a continuing agreement with the District will be issued a Work Authorization to actually perform work for the District under such continuing agreement.

**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR QUALIFICATIONS
CONTINUING CONSTRUCTION ENGINEERING & INSPECTION SERVICES**

AFFIDAVIT REGARDING RESPONSE

STATE OF _____
COUNTY OF _____

Before me, the undersigned authority, appeared the affiant, _____, and having taken an oath, affiant, based on personal knowledge, deposes and states:

Authorization

1. I am over eighteen (18) years of age and competent to testify as to the matters contained herein. I serve in the capacity of _____ for _____ (“**Respondent**”), and am authorized to make this Affidavit Regarding Response on behalf of Respondent. Proof of such authorization is attached hereto.

2. I assisted with the preparation of, and have reviewed, the Respondent’s Response (“**Response**”) provided in response to the Governors Park South Community Development District’s (“**District**”) Request for Qualifications for Construction Engineering and Inspection Services (“**RFQ**”). All of the information provided in the Response is full and complete, and truthful and accurate. I understand that inclusion of false, deceptive or fraudulent statements, or the failure to include full and complete answers, may constitute fraud, and, that, among other remedies, the District may consider such action on the part of the Respondent to constitute good cause for rejection of the Response.

Receipt of Documents

3. The Respondent acknowledges the receipt of the complete RFQ as provided by the District. Additionally, the Respondent acknowledges receipt of the following addenda:

Addendum No. _____ Dated _____

Addendum No. _____ Dated _____

Addendum No. _____ Dated _____

Addendum No. _____ Dated _____

Addendum No. _____ Dated _____

[CONTINUED ON FOLLOWING PAGE]

Non-Collusion

4. The Response is made in good faith and not pursuant to any agreement or discussion with, or inducement from, any firm or person to submit a complementary or other noncompetitive Response.

5. Neither Respondent nor its affiliates, subsidiaries, officers, director, or employees are currently under investigation, by any governmental agency and have not in the last three years been convicted or found liable for any act prohibited by State or Federal law in any jurisdiction, involving conspiracy or collusion with respect to a public procurement process, on any public contract, except as follows:

Agreements Regarding Records and RFQ

6. The Respondent authorizes and requests any person, firm or corporation to furnish any pertinent information requested by the District, or its authorized agents, deemed necessary to verify the statements made in the Response, or regarding the ability, standing, integrity, quality of performance, efficiency, and general reputation of the Respondent.

7. By signing below, and by not filing a protest within the seventy-two (72) hour period after receipt of the RFQ, the Respondent acknowledges that (i) the Respondent has read, understood, and accepted the RFQ; (ii) the Respondent has had an opportunity to consult with legal counsel regarding the RFQ; (iii) the Respondent has agreed to the terms of the RFQ; and (iv) the Respondent has waived any right to challenge any matter relating to the RFQ, including but not limited to any protest relating to the notice, the Response instructions, the Response forms, the Agreement forms, the scope of work, the evaluation criteria, the evaluation process established in the RFQ, or any other issues or items relating to the RFQ. IN THE EVENT A PROTEST OF ANY KIND IS FILED, THE RESPONDENT AGREES THAT ANY DELAY IN THE CAPITAL IMPROVEMENT PLAN WILL HAVE ADVERSE CONSEQUENCES ON THE DISTRICT AND THE CAPITAL IMPROVEMENT PLAN, AND, ACCORDINGLY, THE RESPONDENT WAIVES ANY RIGHT TO ENJOIN OR OTHERWISE PREVENT THE DISTRICT FROM PROCEEDING WITH THE CAPITAL IMPROVEMENT PLAN PURSUANT TO AN AGREEMENT WITH THE RESPONDENT SELECTED BY THE DISTRICT.

[CONTINUED ON NEXT PAGE]

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING AFFIDAVIT REGARDING RESPONSE AND THAT THE FACTS STATED IN IT ARE TRUE AND CORRECT.

Dated this _____ day of _____, 2024.

(Corporate Seal, if applicable)

(Name of Respondent)

By: _____

Title: _____

STATE OF FLORIDA)
COUNTY OF _____)

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2024, by _____.
S/He [____] is personally known to me or [____] produced _____
as identification.

(Official Notary Seal)

Name:

EXHIBIT: Attach Proof of Authorization to Sign

**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR QUALIFICATIONS
CONTINUING CONSTRUCTION ENGINEERING & INSPECTION SERVICES**

**SWORN STATEMENT PURSUANT TO SECTION 287.133(3)(N)
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES**

**THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC
OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.**

1. This sworn statement is submitted to _____ Governors Park South Community Development District
(print name of the public entity)

by _____
(print individual's name and title)

for _____
(print name of entity submitting sworn statement)

whose business address is _____

and (if applicable) its Federal Employer Identification Number (FEIN) is _____

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement _____)
2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with any agency or political subdivision of any other state or of the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
 1. A predecessor or successor of a person convicted of a public entity crime; or

2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.
5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. **(Indicate which statement applies.)**

- ☐ Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- ☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees members or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- ☐ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees members or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list. **(Attach a copy of the final order)**

IT SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR/VENDOR EXECUTING THIS PUBLIC ENTITY CRIME AFFIDAVIT TO VERIFY THAT NONE OF THE SUBCONTRACTORS/SUPPLIERS UTILIZED FOR THIS BID/QUOTE HAVE BEEN CONVICTED OF A PUBLIC ENTITY CRIME SUBSEQUENT TO JULY 1, 1989. IN THE EVENT IT IS LATER DISCOVERED THAT A SUBCONTRACTOR/SUPPLIER HAS BEEN CONVICTED OF A PUBLIC ENTITY CRIME, THE CONTRACTOR/VENDOR SHALL SUBSTITUTE THE SUBCONTRACTOR/ SUPPLIER WITH ANOTHER WHO HAS NOT RECEIVED A CONVICTION. ANY COST ASSOCIATED WITH THIS SUBSTITUTION SHALL BE THE SOLE RESPONSIBILITY OF THE CONTRACTOR/VENDOR.

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 (ONE) ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Dated this _____ day of _____, 2024.

(Corporate Seal, if applicable)

(Name of Respondent)

By:

Title:

STATE OF FLORIDA)
COUNTY OF _____)

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2024, by _____.
S/He [____] is personally known to me or [____] produced _____
as identification.

(Official Notary Seal)

Name:

**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR QUALIFICATIONS**

CONTINUING CONSTRUCTION ENGINEERING & INSPECTION SERVICES

**SWORN STATEMENT PURSUANT TO SECTION 287.135(5), FLORIDA STATUTES,
REGARDING SCRUTINIZED COMPANIES WITH ACTIVITIES IN SUDAN LIST OR
SCRUTINIZED COMPANIES WITH ACTIVITIES IN THE IRAN PETROLEUM ENERGY
SECTOR LIST**

1. This sworn statement is submitted to Governors Park South Community Development District

by _____
(print individual's name and title)

for _____
(print name of entity submitting sworn statement)

whose business address is _____

2. I understand that, subject to limited exemptions, section 287.135, Florida Statutes, provides that a company that at the time of bidding or submitting a Response for a new contract or renewal of an existing contract is on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, created pursuant to section 215.473, Florida Statutes, is ineligible for, and may not bid on, submit a Response for, or enter into or renew a contract with a local governmental entity for goods or services of \$1 million or more.
3. Based on information and belief, at the time the entity submitting this sworn statement submits its Response to the Governors Park South Community Development District, neither the entity, nor any of its officers, directors, executives, partners, shareholders, members, or agents, is listed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.
4. If awarded the contract, the entity will immediately notify the Governors Park South Community Development District in writing if either the entity, or any of its officers, directors, executives, partners, shareholders, members, or agents, is placed on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

The foregoing SWORN STATEMENT PURSUANT TO SECTION 287.135(5) is dated this _____ day of _____, 2024.

(Corporate Seal, if applicable)

(Name of Respondent)

By: _____

Title: _____

STATE OF FLORIDA)
COUNTY OF _____)

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____, 2024, by _____.
S/He [_____] is personally known to me or [_____] produced _____ as identification.

(Official Notary Seal)

Name:

**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR QUALIFICATIONS
CONTINUING CONSTRUCTION ENGINEERING & INSPECTION SERVICES
RESPONSE FORM – GENERAL INFORMATION**

1. *Respondent General Information*

Respondent Name _____

Street Address _____

P. O. Box (if any) _____

City _____ State _____ Zip Code _____

Telephone _____ Fax no. _____

1st Contact Name _____ Title _____

2nd Contact Name _____ Title _____

Parent Company Name (if any) _____

Street Address _____

P. O. Box (if any) _____

City _____ State _____ Zip Code _____

Telephone _____ Fax no. _____

1st Contact Name _____ Title _____

2nd Contact Name _____ Title _____

(Attach a chart showing ownership structure of Respondent.)

2. Company Standing

Respondent's form of entity: _____

(e.g., individual, corporation, partnership, limited liability company, etc.)

In what State was the Respondent organized? _____

Date _____ Charter Number (if applicable) _____

Is the Respondent in good standing with that State? Yes ____ No ____

If no, please explain _____

Is the Respondent registered with the State of Florida, Division of Corporations and authorized to do business in Florida? Yes ____ No ____

If no, please explain _____

3. Licensure

Please list all applicable state and federal licenses or registrations, including but not limited to those for the State of Florida and Clay County:

For each registration or license, provide the following information:

Type of registration (e.g., certified general contractor, certified electrical contractor, etc.)

License No. _____ Expiration Date _____

Qualifying Individual Title _____

List company(ies) currently qualified under this license _____

Is the registration or license in good standing? Yes ____ No ____

If no, please explain _____

(Attach photocopies of each listed license or registration, and additional sheets as necessary.)

4. What are the Respondent's current insurance limits?

General Liability \$ _____

Automobile Liability \$ _____

Workers Compensation \$ _____

Pollution Insurance \$ _____

Contractual Liability \$ _____

Professional Liability \$ _____

_____ \$ _____

(Other)

Expiration Date _____

(Attach a copy of a current insurance certificate evidencing the Respondent's insurance.)

5. **List the location of Respondent's office that would perform the work.**

Street Address _____

P.O. Box (if any) _____

City _____ State _____ Zip Code _____

Telephone _____ Fax No. _____

1st Contact Name _____ Title _____

2nd Contact Name _____ Title _____

6. **Has the Respondent previously performed work for an independent special district or other governmental entity?**

Yes (☐) No (☐)

If yes, describe:

7. **Has the Respondent company been cited by OSHA for any job site or company office/shop safety violations in the past two years? Yes (☐) No (☐)**

If yes, please describe each violation fine, and resolution _____

What is the Respondent's current worker compensation rating? _____

Has the Respondent experienced any worker injuries resulting in a worker losing more than ten (10) working days as a result of the injury in the past two (2) years? Yes (☐) No (☐)

If yes, please describe the incident: _____

8. **Please state whether or not your company or any of its affiliates are presently barred or suspended from bidding or contracting on any state, local, or federal-aid contracts in any state(s)? Yes (☐) No (☐)**

If so, state the name(s) of the compan(ies) _____

The state(s) where barred or suspended _____

State the period(s) of debarment or suspension _____

9. ***Have you ever failed to complete any work awarded to you or had any contracts terminated before the work was completed? Yes () No ()***

If so, where and why? _____

10. ***Has any officer or partner of your organization ever been an officer, partner, or owner of some other organization that has failed to complete a construction contract? Yes () No ()***

If so, state name of individual, other organization and reason therefore _____

11. ***Has organization or any of its affiliates ever been either disqualified or denied prequalification status by a governmental entity? Yes () No ()***

If so, discuss the circumstances surrounding such denial or disqualification as well as the date thereof.

12. ***Within the past five (5) years, has the Respondent failed to complete a project within the scheduled contract time? Yes () No ()***

If so, discuss the circumstances surrounding such failure to complete a project on time as well as the date thereof.

13. ***List and describe any and all litigation, arbitration or claims filed against the Respondent or its affiliates or principals within the last five (5) years. For each instance, please describe the nature of the litigation, arbitration or claim, identify the case number and tribunal, describe the Respondent's role in the matter, and describe the status and/or resolution of the litigation. (Attach additional sheets if necessary.)***

Identify the Case # and Tribunal:

Describe the Nature of the Action:

Describe the Respondent's Role in the Action and Describe the Status and/or Resolution:

14. ***List any and all governmental enforcement actions (e.g., any action taken to impose fines, penalties, etc.) taken against the Respondent or its affiliates or principals in the last five (5) years. For each action, please describe the nature of the action, identify the case number and tribunal, describe the Respondent's role in the matter, and describe the status and/or resolution of the matter. (Attach additional sheets if necessary.)***

Identify the Case # and Tribunal:_____

Describe the Nature of the Action:_____

[Remainder of Page Left Intentionally Blank]

DRAFT

FORM OF AGREEMENT
(SUBJECT TO NEGOTIATION)

DRAFT

**AGREEMENT BETWEEN THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
AND _____ FOR
CONTINUING CONSTRUCTION ENGINEERING & INSPECTION ("CEI") SERVICES**

THIS AGREEMENT made and entered into this ____ day of _____, 202__, by
and between:

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT, a local unit of
special-purpose government established pursuant to Chapter 190, Florida
Statutes, as amended, and located in Clay County, Florida (the "**District**"); and

_____, a _____, with a mailing
address of _____
("**Professional**").

WHEREAS, the District is a local unit of special-purpose government established and
existing pursuant Chapter 190, Florida Statutes, and located in Clay County, Florida; and

WHEREAS, the District is authorized to plan, finance, construct, install, acquire and/or
maintain improvements, facilities and services in conjunction with the development of the lands
within the District; and

WHEREAS, pursuant to Chapter 190, Florida Statutes, and Section 287.055, Florida
Statutes, the District solicited proposals from qualified firms to provide CEI services on a
continuing, as-needed basis for implementation of the District's capital improvement plan as
detailed in the District's adopted Engineer's Reports, as such reports may be revised from time
to time (collectively, the "Capital Improvement Plan"); and

WHEREAS, Professional submitted a proposal to serve in this capacity; and

WHEREAS, the District's Governing Board ranked Professional as one of the most qualified
firms to provide continuing CEI services for the District and authorized the negotiation of a
contract pursuant to Section 287.055, Florida Statutes; and

WHEREAS, the District intends to employ Professional to potentially perform CEI services
in connection with the construction of the Capital Improvement Plan, on a continuing, as needed
basis; and

WHEREAS, the Professional shall serve as District's representative in a project of the
Capital Improvement Plan to which this Agreement applies ("Project") and will give consultation
and advice to the District during performance of these services.

NOW, THEREFORE, for and in consideration of the mutual covenants herein contained,
the acts and deeds to be performed by the parties and the payments by the District to

Professional of the sums of money herein specified, it is mutually covenanted and agreed as follows:

Article 1. Scope of Services

The Professional will provide CEI services, including:

1. One or all of the Services listed on **Exhibit A**, attached hereto; and
2. Any other items requested by the District Board.

Article 2. Method of Authorization; Prohibition.

A. Each service or Project shall be authorized in writing by the District. The written authorization shall be incorporated in a work authorization which shall include the scope of work, compensation, Project schedule, and special provisions or conditions specific to the service or Project bring authorized ("Work Authorization") in substantially the form attached hereto as **Exhibit B**. Authorization of services or Project under the contract shall be at the sole option of the District.

B. A Work Authorization under this Agreement cannot be issued when the estimated construction cost of an individual project exceeds \$7.5 million, or when for an individual study activity, if the fee for professional services exceeds \$500,000, as both such amounts are annually adjusted pursuant to section 287.055, Florida Statutes (2024).

Article 3. Compensation. It is understood and agreed that the payment of compensation for services under this contract shall be stipulated in each Work Authorization. One of the following methods will be utilized:

A. Lump Sum Amount – The District and Professional shall mutually agree to a lump sum amount for the services to be rendered payable monthly in direct proportion to the work accomplished. For any lump-sum or cost-plus-a-fixed-fee professional service contract over the threshold amount provided in Section 287.017 of the Florida Statutes for CATEGORY FOUR, the District shall require the Professional 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. The price for any lump sum Work Authorization, and any additions thereto, will be adjusted to exclude any significant sums by which the District determines the Work Authorization was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such adjustments must be made within 1 year following the completion of the work contemplated by the lump sum Work Authorization.

B. Hourly Personnel Rates – For services or Project where the scope of services is not clearly defined or recurring services or other Project where the District desires the

use of the hourly compensation rates outlined in **Exhibit C**. The District and Professional may agree to a “not to exceed” amount when utilizing hourly personnel rates for a specific work authorization. Hourly Personnel Rates shall be subject to an annual increase upon the mutual agreement of both parties.

Article 4. Reimbursable Expenses. Reimbursable expenses consist of actual expenditures made by Professional, its employees, or its consultants in the interest of the Capital Improvement Plan for the incidental expenses as listed as follows:

- A.** Expenses of transportation and living when traveling in connection with a Project, for long distance phone calls and telegrams, and fees paid for securing approval of authorities having jurisdiction over the Project. All expenditures shall be made in accordance with Chapter 112, *Florida Statutes*, and with the District’s travel policy.
- B.** Expense of reproduction, postage and handling of drawings and specifications.

Article 5. Term of Contract. It is understood and agreed that the term of this contract will be from the time of execution of this contract by the parties until terminated in accordance with its terms.

Article 6. Special Consultants. When authorized in writing by the District, additional special consulting services may be utilized by Professional and paid for on a cost basis.

Article 7. Books and Records. Professional shall maintain comprehensive books and records relating to any services performed under this Agreement, which shall be retained by Professional for a period of at least four (4) years from and after completion of any services hereunder, or such further time as required under Florida public records law. Any accounting records pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles. The District, or its authorized representative, shall have the right to audit such books and records at all reasonable times upon prior notice to Professional.

Article 8. Ownership of Documents.

- A.** All rights in and title to all plans, drawings, specifications, ideas, concepts, designs, sketches, models, programs, software, creation, inventions, reports, or other tangible work product originally developed by Professional pursuant to this Agreement (the “Work Product”) shall be and remain the sole and exclusive property of the District when developed and shall be considered work for hire.
- B.** The Professional shall deliver all Work Product to the District upon completion thereof unless it is necessary for Professional in the District’s sole discretion, to retain possession for a longer period of time. Upon termination of Professional’s services hereunder, Professional shall deliver all such Work Product whether complete or not. The District shall have all rights to use any and all Work Product. Professional shall retain

copies of the Work Product for its permanent records, provided the Work Product is not used without the District's prior express written consent. Professional agrees not to recreate any Work Product contemplated by this Agreement, or portions thereof, which if constructed or otherwise materialized, would be reasonably identifiable with the District.

C. The District exclusively retains all manufacturing rights to all materials or designs developed under this Agreement. To the extent the services performed under this Agreement produce or include copyrightable or patentable materials or designs, such materials or designs are work made for hire for the District as the author, creator, or inventor thereof upon creation, and the District shall have all rights therein including, without limitation, the right of reproduction, with respect to such work. Professional hereby assigns to the District any and all rights Professional may have including, without limitation, the copyright, with respect to such work. The Professional acknowledges that the District is the motivating factor for, and for the purpose of copyright or patent, has the right to direct and supervise the preparation of such copyrightable or patentable materials or designs.

Article 9. Reuse of Documents. All documents including drawings and specifications furnished by Professional pursuant to this Agreement are instruments of service. They are not intended or represented to be suitable for reuse by District or others on extensions of the work for which they were provided or on any other Capital Improvement Plan. Any reuse without specific written consent by Professional will be at the District's sole risk and without liability or legal exposure to Professional. All documents including drawings, plans and specifications furnished by Professional to District are subject to reuse in accordance with Section 287.055(10), *Florida Statutes*.

Article 10. Estimate of Cost. Since Professional has no control over the cost of labor, materials or equipment or over a Professional's methods of determining prices, or over competitive bidding or market conditions, its opinions of probable cost provided as a service hereunder are to be made on the basis of its experience and qualifications and represent its best judgment as a project engineer familiar with the construction industry, but Professional cannot and does not guarantee that proposals, bids, or the construction costs will not vary from opinions of probable cost prepared by it. If the District wishes greater assurance as to the construction costs, it shall employ an independent cost estimator at its own expense. Services to modify approved documents to bring the construction cost within any limitation established by the District will be considered additional services and justify additional fees.

Article 11. Insurance. Professional shall, at its own expense, maintain insurance during the performance of its services under this Agreement, with limits of liability not less than the following:

Workers Compensation

Statutory

General Liability		
Bodily Injury (including Contractual)		\$1,000,000/\$2,000,000
Property Damage (including Contractual)		\$1,000,000/\$2,000,000
Automobile Liability		
Bodily Injury/Property Damage		Combined Single Limits \$1,000,000
Professional Liability for Errors and Omissions		
		\$2,000,000

If any such policy of insurance is a “claims made” policy, and not an “occurrence” policy, the Professional shall, without interruption, maintain the aforementioned insurance for professional liability for errors and omissions for at least one (1) year after the completion or termination of this Agreement.

The District, Governors Park Property Holdings, LLC, Clay County, and their supervisors, members, directors, employees, staff, lawyers, consultants, contractors, agents and representatives shall be named as additional insured parties. Professional shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the state of Florida.

If Professional fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, Professional shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District’s obtaining the required insurance.

Article 12. Contingent Fee. The Professional warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Professional, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the Professional, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

Article 13. Compliance with Governmental Regulations. In performing its obligations under this Agreement, the Professional and each of its agents, servants, employees or anyone directly or indirectly employed by Professional, shall comply with all applicable laws, ordinances, rules, regulations, and orders of any public or governmental authority having appropriate jurisdiction. If the Professional fails to notify the District in writing within five (5) days of the

receipt of any notice, order, required to comply notice, or a report of a violation of an alleged violation, made by any local, State or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Professional or any of its agents, servants, or employees, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

Article 14. Compliance with Professional Standards. In performing its obligations under this Agreement, the Professional and each of its agents, servants, employees or anyone directly or indirectly employed by Professional, shall act consistent with the standard of care, skill, diligence and professional competency for such work and/or services. Any designs, drawings, reports or specifications prepared or furnished by the Professional that contain errors, conflicts or omissions will be promptly corrected by Professional at no cost to the District.

Article 15. Audit. The Professional agrees that the District or any of its duly authorized representatives shall have access to and the right to audit and examine any books, documents, papers, and records of the Professional involving transactions related to the Agreement. Such access and right shall extend for the period during which Professional is required to maintain said books, documents, papers, and records by the laws and regulations of the Internal Revenue Service. If an audit finds that any payment made to Professional under this agreement is not based on allowable costs, the Professional agrees that the payment is subject to reduction in conformity with the findings of the audit. Notwithstanding any other records retention requirement, all records required for an audit performed by the District shall be maintained until the completion of the audit and the resolution of all questions arising therefrom.

Article 16. Indemnification.

- A.** The Professional agrees, to the fullest extent permitted by law (except against professional liability claims), to indemnify, defend, and hold harmless the District, Governors Park Property Holdings, LLC, Clay County, and their supervisors, members, directors, employees, staff, lawyers, consultants, contractors, agents and representatives (together, the “**Indemnitees**”), from liabilities, damages, losses, and costs, including but not limited to, reasonable attorneys’ fees, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct of the Professional and other persons employed or utilized by the Professional in the performance of this Agreement, including without limitation the Professional’s contractors, subcontractors, and sub-subcontractors. To the extent a limitation on liability is required by Section 725.06 of the Florida Statutes or other applicable law, liability under this section shall in no event exceed the sum of _____ Million Dollars and No Cents (\$_____,000,000.00) and Professional shall carry, at his own expense, insurance in a company satisfactory to District to cover the aforementioned liability. Professional agrees such limitation bears a reasonable commercial relationship to the Agreement and was

part of the project specifications or bid documents.

- B. Professional agrees and covenants that nothing in this Agreement shall constitute or be construed as a waiver of the District's sovereign immunity pursuant to Section 768.28, *Florida Statutes*, or other law, and nothing in the Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.
- C. In the event that any indemnification, defense, or hold harmless provision of this Agreement is determined to be unenforceable, the provision shall be reformed in accordance with the mutual intent of the Professional and the District to provide indemnification, defense, and hold harmless provisions to the maximum effect allowed by Florida law and for the benefit of the Indemnitees.
- D. Neither District nor Professional shall be liable to the other party in any circumstances for any indirect, economic, special or consequential loss or damage, including but not limited to, loss of revenue, loss of production or loss of profit.
- E. **UNDER THIS AGREEMENT, AND PURSUANT TO THE REQUIREMENTS OF SECTION 558.0035, FLORIDA STATUTES, THE REQUIREMENTS OF WHICH ARE EXPRESSLY INCORPORATED HEREIN, AN INDIVIDUAL EMPLOYEE OR AGENT OF THE ENGINEER [PROFESSIONAL] MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.**

Article 17. Public Records. Professional understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Professional agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Professional acknowledges that the designated public records custodian for the District is Craig Wrathell ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Professional shall 1) keep and maintain public records required by the District to perform the Services; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if the Professional does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the Agreement, transfer to the District, at no cost, all public records in Professional's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Professional, the Professional shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a

format that is compatible with Microsoft Word or Adobe PDF formats (latest editions).

IF THE PROFESSIONAL HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE PROFESSIONAL'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS CRAIG WRATHELL AT (561) 571-0010, WRATHELLC@WHHASSOCIATES.COM, OR 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.

The Professional shall promptly notify the District of each request for access to documents received by Professional.

Article 18. Employment Verification; E-Verify. The Professional agrees that it shall bear the responsibility for verifying the employment status, under the Immigration Reform and Control Act of 1986, of all persons it employs in the performance of this Agreement. The Professional shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Professional shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Professional has knowingly violated Section 448.09(1), *Florida Statutes*. By entering into this Agreement, the Professional represents that no public employer has terminated a contract with the Professional under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Article 19. Controlling Law; Jurisdiction and Venue. Professional and the District agree that this Agreement shall be controlled and governed by the laws of the State of Florida. Jurisdiction and venue for any proceeding with respect to this Agreement shall be in Clay County, Florida

Article 20. Notices. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, transmitted by electronic mail (e-mail) and mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

If to the District:

Governors Park South Community Development
District
c/o Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431
Attn: District Manager

With a copy to:

Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301

Attn: District Counsel

If to Professional:

Attn: _____

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for District and counsel for Professional may deliver Notice on behalf of District and Professional, respectively. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

Article 21. Assignment. Neither the District nor the Professional shall assign, sublet, or transfer any rights under or interest in this Agreement without the express written consent of the other. Nothing in this paragraph shall prevent the Professional from employing such independent Professional associates and consultants as Professional deems appropriate, pursuant to the terms of this Agreement.

Article 22. Termination. The District may terminate this Agreement for cause immediately upon notice to Professional. The District or the Professional may terminate this Agreement without cause upon thirty (30) days written notice. At such time as the Professional receives notification of the intent of the District to terminate the contract, the Professional shall not perform any further services unless directed to do so in writing by the District. In the event of any termination or breach of any kind, the Professional shall not be entitled to consequential or other damages of any kind (including but not limited to lost profits), but instead the Professional's sole remedy will be to recover payment for services rendered to the date of the notice of termination, subject to any offsets, plus, where the termination is a termination for convenience and not for cause, any reasonable and unavoidable costs incurred due to such termination (such as canceling orders for equipment, material or services).

Article 23. Recovery of Costs and Fees. In the event either party is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover from the other party all costs incurred, including reasonable attorneys' and paralegal fees, incurred in both trial and appellate proceedings.

Article 24. Compliance with Section 20.055, Florida Statutes. The Professional agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector

general in any investigation, audit, inspection, review, or hearing pursuant to such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

Article 25. Scrutinized Companies Statement. Professional certifies it: (i) is not in violation of Section 287.135, *Florida Statutes*; (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Professional is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate the Contract.

Article 26. Acceptance. Acceptance of this Agreement is indicated by the signature of the authorized representative of the District and the Professional in the spaces provided below.

[Signatures Appear on Following Page]

IN WITNESS WHEREOF, the parties hereto have caused these present to be executed the day and year first above written.

GOVERNORS PARK SOUTH COMMUNITY
DEVELOPMENT DISTRICT

Craig Wrathell
Secretary

Chair / Vice Chair

Witness

By: _____
Its: _____

- Exhibit A Range of Potential Services to be Provided
- Exhibit B Form of Work Authorization
- Exhibit C Rate Schedule

EXHIBIT A

RANGE OF POTENTIAL SERVICES TO BE PROVIDED

The potential scope of services includes but is not limited to:

- Erosion and sediment control compliance — to be performed weekly.
- Maintenance of traffic inspections — to be performed weekly and prior to implementation of new traffic patterns.
- Earthwork inspection and testing including excavation and embankment, roadway subgrades and roadway base. — 2 to 3 times per week. Check density log records. Perform subgrade and base depth checks, line and grade inspections prior to placement of pavements.
- Concrete structures inspection and testing — including culverts, bridges, and concrete flatwork — daily or as need for concrete element pre-pour inspections and during concrete pour operations.
- Storm drainage inspection and testing — 2 to 3 times per week.
- Lighting installation — 2 to 3 times per week.
- Its installation — 2 to 3 times per week.
- Signal installation Intl foundations and commercial inspections — daily during drill shaft installation and 2 to 3 times per week during other signal operations. Quality control audit of commercial facility during production of signal structures.
- Pavement inspection — 2 to 3 times per week during installation of concrete or asphalt pavement.
- (Add items as Needed)

This scope of services may be reduced or enlarged, depending on the specific project. The Consultant shall undertake the services outlined herein in general conformance with Florida Department of Transportation (FDOT) Guidelines. The Consultant shall provide direct communication lines with the Developer's Project Manager, the CDD Engineer and local, state and federal governments agencies, as applicable, to facilitate and expedite Project activities.

Consultant Services include the following:

1. Coordination with Developer / CDD / Contractor / Others

1.1 Pre-construction Conference

Consultant shall attend a Pre-construction Conference attended by Contractor, Developer, the Engineer of Record, the CDD Engineer, Relevant Utility Owners and others if desired as necessary. The purpose of the meeting will be to discuss procedures, scheduling, project coordination, maintenance of traffic, permitting and environmental issues, materials testing, etc. Responsibilities for each party at this meeting will be identified including insurance, permits, testing, inspection, etc.

1.2 Project Coordination and Administration

Consultant shall provide necessary Project coordination and administrative services to ensure a smooth progression of Project activities. Specific tasks include:

1.2.1 Coordination with CDD and Developer. Consultant shall coordinate with CDD and Developer all activities, correspondence, reports and other communications related to this Scope of Services to carry out its responsibilities to CDD. All consultant records are subject to monthly CDD review. Consultant shall provide a composite report at the end

of the project. The Construction Manager shall be copied on all project correspondence sent to the CDD.

- 1.2.2 Meeting Attendance. The CEI project manager or his designated representative will attend the Pre-construction Conference, an average of one (1) Progress Meeting per week with the contractor, and bi-weekly consultation sessions with the CDD Engineer and any CDD representative. The CEI project manager or his designated representative shall attend CDD meetings upon request.
- 1.2.3 Outstanding Issues. Consultant will prepare special reports, as requested by the CDD, to provide analysis, evaluation, and recommendation on any outstanding issues as they relate to successful prosecution of work.
- 1.2.4 Requests for Interpretations. When Consultant desires interpretations of Project Documents, procedures, Contract requests for deviations, or suitability of climatic conditions to allow work to be performed, a Request for Interpretation will be issued in writing to the CDD.
- 1.2.5 Documentation of Deficiencies. Any materials failing to meet required tests or tolerances are to be so noted and highlighted in the documentation to be furnished by Consultant to the CDD. Retests and corrective actions taken for materials that initially failed will be so noted on the original from upon which it was reported. At the direction of the CDD, Consultant will photograph deficient or defective work of a significant nature, or completed work that will be buried or covered by subsequent work.
- 1.2.6 Prepare and Disseminate Reports. Consultant will prepare a Daily Report and Monthly Report and attach thereto all materials test results and other material documentation as may occur during the reporting periods. The Monthly Report will summarize the Daily Reports, offer clarifications thereof, and be written and endorsed by the Professional Engineer Registered in the State of Florida who is in responsible charge of the work performed. All reports and documentation will be of a form, file system, and distribution as approved by the CDD by the end of business the following day. All monthly reports will be delivered to the CDD, CDD Engineer and Developer within seven (7) days of the end of the month.
- 1.2.7 Overall Coordination. Consultant will coordinate with CDD at a level required to maintain complete and accurate records, facilitate scheduling of tests and inspections, and document significant changes to the Project due to materials-related issues.
- 1.2.8 Responsiveness. Consultant will offer timely response on all requests, especially the performance of testing and immediate notice of failed test results. Minimal notice may be given to schedule field testing; however, the CDD shall endeavor to obtain a 24-hour notice from Contractor. The Construction Engineering Inspection and Laboratory Consultant will be flexible and coordinate its efforts as necessary and as directed by the CDD to meet the demands of the Project as responsively as possible.
- 1.2.9 Construction Materials Investigations, Special Studies, & Projects. Consultant shall provide qualified personnel to perform Construction Materials Investigations, Special Studies and Projects in coordination with CDD which shall not cause any undue delays.
- 1.2.10 Project Documentation. Consultant will document their testing and inspection for the Project to be delivered upon acceptance of the project.

This will include final review of the project final testing package.

2. Construction Materials Testing and Inspection

2.1 Project Personnel

Consultant shall provide sufficient certified personnel, equipment and supplies to perform the Services described herein. These Services may be provided directly by the Consultant, by an approved Sub-consultant, or by a combination of the two. In any case, all laboratory testing must be performed by a licensed materials testing laboratory. The Consultant shall be responsible for obtaining any and all proper licenses for equipment and personnel operating equipment when licenses are required.

2.2 Personnel Certifications

Consultant shall have personnel assigned to the Project who possess current CTQP certifications in FDOT construction procedures and other requirements as they apply to all construction elements of the Project for which the Consultant is providing services.

2.3 Equipment

Consultant shall maintain sufficient equipment, laboratory, and field apparatus, and supplies to perform all required inspections and materials sampling and testing. Consultant shall perform laboratory tests according to applicable specifications.

2.4 Project Documents

Consultant shall perform all Services in accordance with the provisions, parameters, and requirements as listed in the following documents, hereinafter referred to as the Project Documents:

2.4.1 Contract Documents for the Project, any and all Agreements, Contract Plans, FDOT Standard Plans, FDOT Standard Specifications, Special Provisions, FDOT Roadway and Traffic Design Standards, current edition; and Contractor submittals, including shop drawings, working drawings, catalogue cuts, and certifications; and

2.4.2 FDOT Manual of Florida Sampling and Testing Methods, Materials Office, current edition and FDOT Field Sampling and Testing Manual, Materials Office, current edition; and

2.4.3 American Association of State Highway and Transportation Officials (AASHTO) "Standard Specifications for Transportation Materials and Methods of Sampling and Testing", current edition; and

2.4.4 FDOT Structures Design guidelines, current edition; and

2.4.5 Consultant shall be cognizant of and at all times in compliance with the Manual on Uniform Traffic Control Devices (MUTCD) for work in and around traffic. All cost of compliance will be considered incidental to other items of labor furnished.

2.5 Sample Testing and Reporting Guide

Consultant shall develop guide to detail the frequency of sampling and testing which shall be formatted similar to the FDOT Materials Sampling, Testing, and Reporting Guide (STRG), current edition to provide certification of materials for compliance with the Project Documents. When materials are borderline, or there is reason to suspect noncompliance with contract requirements, sampling and testing frequencies should be increased.

DRAFT

2.5.1 Testing of On-Site Construction Materials. Materials Testing Consultant and Laboratory shall coordinate testing required by direction of the CDD. Consultant shall perform services necessary to test materials at the job site to evaluate conformity with the Project Documents.

2.5.2 Earthwork. The Consultant shall sample and test embankments, sub-grades, bedding, excavation and backfill associated with all storm water systems, all wet wipe utilities, and with the construction of the roadways at the established frequencies. The Consultant shall review records of density tests necessary throughout the course of the work.

2.5.3 Roadbed Materials. The Consultant shall conduct visual inspection and of all sub-grade or stabilized sub-base, and base materials. The Consultant will perform depth check measurements, line and grade checks prior to placement of pavement.

2.5.4 Bituminous Materials. The Consultant will review pre-pave materials submittal for conformance with the contract, attend all pre-pave meetings, and review project records for all pavement materials.

2.5.5 Concrete Inspection Services. The Consultant shall conduct sampling and perform testing of concrete placed at the job site, in accordance with the FDOT Material Sampling, Testing and Reporting Guide. The Materials Testing Consultant shall provide compressive strength testing of concrete cylinders molded as well as any other laboratory test required in accordance with ROOT Materials Sampling, Testing and Reporting Guide. Consultant shall provide all manpower, equipment, and materials to perform the inspection and testing of concrete according to applicable specifications.

The Consultant shall perform concrete plastic properties tests and compressive cylinders for all structural concrete elements at a rate of one per 50yd³ or each day's production.

- The Consultant shall provide a CTQP/ACI Concrete Field Inspector responsible for quality control during all concrete placements.
- The concrete inspector shall review the concrete delivery ticket and determine that all of the information provided is correct prior to the discharge of concrete. The bridge inspector shall periodically review the tickets to ensure that the QC process is being performed effectively. Concrete that fails to meet the specifications upon delivery to the project shall be rejected.

Post Placement of Concrete

- The concrete inspector shall verify that the curing methods of the concrete are in the correct manner and for the duration called for in the plans and specifications.
 - After forms are removed, the concrete inspector shall inspect the product(s) for deficiencies including cracking, settlement, bug holes, spans, et cetera. Thorough documentation of inspections of

the product(s) will be performed periodically throughout the project including date, time, weather and the printed and signed name of the inspector in permanent field book.

- Tile Consultant shall monitor the anticipated date of the strength specimen breaks from the concrete inspector's laboratory on an appropriate concrete tracking log. Results from the laboratory shall be delivered within 24 hours upon completion of the testing (weekends excluded).

3. Quality Control Plan

Within fifteen (15) days after issuance of the Notice to Proceed, the Consultant shall furnish a Quality Control (QC) Plan to the CDD. The Quality Control Plan shall detail the procedures, evaluation criteria, and instruction to the organization to ensure conformance with the Agreement. Significant changes to the work requirements may require the Consultant to revise the Quality Control Plan. It shall be the responsibility of the Consultant to keep the Quality Control Plan current with the work requirements. The Consultant's Quality Control Plan shall demonstrate how all inspections, sampling, testing, and reporting efforts are to be checked and back checked on a continual basis throughout the construction project.

The Plan shall include, but not be limited to, the following areas:

3.1 Organization

A description is required of the Consultant's Quality Control Organization and its functional relationship in performing the work under the Agreement. The authority, autonomy, and responsibilities shall be detailed, as well as the names and qualifications of personnel in the Quality Control Organization.

3.2 Quality Control Reviews

The Consultant shall detail methods used to monitor and assure compliance of the organization with the contract requirements for services and products.

3.3 Proposed Quality Assurance Records

The types of records, which will be generated and maintained by the Consultant during the execution of the Quality Control Program, shall be outlined.

3.4 Control of Sub-consultants

The methods used by the Consultant to control the quality of services of the lower tiered Sub-consultants shall be detailed and complete. Sub-consultants are not required to be FDOT certified.

3.5 Quality Assurance Certification

The responsible Engineer of the Consultants firm will be required to certify that all tests performed and reported have been prepared and checked in accordance with any applicable test methods, good engineering practices, and represent quality product.

3.6 Quality Assurance Records

The Consultant shall maintain adequate records of the quality assurance actions performed by the organization (including lower tiered Sub-consultants), in providing services and

products under this Agreement. All records shall indicate the nature and number of observations made, the number and type of deficiencies found, and the corrective actions taken. These records shall be available to the CDD upon request during the term of the Agreement but at least monthly. All records shall be kept at the primary project office site. The Consultant shall prepare and submit all documentation, including but not limited to, Reports, Inspection reports, Offsite Inspection reports, etc. and submit to the CDD and CDD Engineer, with a courtesy copy to the Developer. All records are public records and subject to audit review.

DRAFT

EXHIBIT B

FORM OF WORK AUTHORIZATION

WORK AUTHORIZATION NUMBER ____

_____, 202____

Governors Park South Community Development District

Subject: **Work Authorization Number ____**
Governors Park South Community Development District

Dear Chair, Governing Board:

_____ ("Professional") is pleased to submit this work authorization to provide Construction Engineering & Inspection ("CEI") services for the Governors Park South Community Development District ("District"). We will provide these services pursuant to our current agreement dated _____, 202____ ("Agreement") as follows:

I. Scope of Work

District will engage the services of Professional to perform those services as necessary for the _____ Project [SPECIFY PROJECT AND TASKS IN EXHIBIT 1] as well as attendance at meetings of the District's Board as requested by the District.

II. Fees

District will compensate Professional, pursuant as described in Exhibit 1 of this Work Authorization in accordance with the terms of the Agreement. The District will reimburse Professional all direct costs which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Agreement.

This Work Authorization, together with the Agreement, represents the entire understanding between the District and Professional with regard to the referenced work authorization. If you wish to accept this work authorization, please sign both copies where indicated, and return one complete copy to our office. Upon receipt, we will promptly schedule our services.

Thank you for considering our firm. We look forward to working with you.

APPROVED AND ACCEPTED

Sincerely,

By: _____
Authorized Representative of District
Date: _____

By: _____
Its: _____

Exhibit 1

[insert copy of additional service proposal, including scope of service and compensation]

DRAFT

EXHIBIT C
RATE SCHEDULE

DRAFT

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

12A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement

Being a Governors Park South CDD
Request for Proposals

In the matter of Annual Audit Services

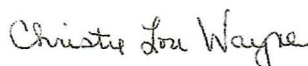
LEGAL: 119421

Was published in said newspaper in the issues:
8/15/2024

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Sworn to me and subscribed before me 08/15/2024



NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Governors Park South Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2024, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Clay County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 30, 2025.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to Craig Wrathell ("District Manager") at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, in an envelope marked on the outside "Auditing Services, Governors Park South Community Development District," or by email to gillyardd@whhassociates.com. Proposals must be received by 12:00 p.m. on August 23, 2024, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager
Legal 119421 Published 8/15/2024 in Clay County's Clay Today newspaper

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

12B

**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Governors Park South Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2024, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Clay County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 30, 2025.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to Craig Wrathell ("**District Manager**") at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, in an envelope marked on the outside "Auditing Services, Governors Park South Community Development District," or by email to gillyardd@whhassociates.com. Proposals must be received by 12:00 p.m. on August 23, 2024, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2024
Clay County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **August 23, 2024, at 12:00 p.m.**, at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit eight (8) copies of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Governors Park South Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria

Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions ("**Proposal Documents**").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The 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 Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to

timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

1. Ability of Personnel. (20 Points)

2. Proposer's Experience. (20 Points)

3. Understanding of Scope of Work. (20 Points)

4. Ability to Furnish the Required Services. (20 Points)

5. Price. (20 Points)***

Total (100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

12C1

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

August 23, 2024

TABLE OF CONTENTS

<u>DESCRIPTION OF SECTION</u>	<u>PAGE</u>
A. Letter of Transmittal	1-2
B. Profile of the Proposer	
Description and History of Audit Firm	3
Professional Staff Resources	4-5
Ability to Furnish the Required Services	5
Arbitrage Rebate Services	6
A. Governmental Auditing Experience	7-16
B. Fee Schedule	17
C. Scope of Work to be Performed	17
D. Resumes	18-35
E. Peer Review Letter	36
Instructions to Proposers	37-38
Evaluation Criteria	39



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

August 23, 2024

Governors Park South Community Development District
Wrathell Hunt & Associates LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Governors Park South Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Governors Park South Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Governors Park South Community Development District
August 23, 2024

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Governors Park South Community Development District.

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Governors Park South Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Clearwater Cay Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits.

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,400 for the year ended September 30, 2024. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2024, the fee for our audit services will be \$4,900. The fee is contingent upon the financial records and accounting systems of Governors Park South Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Governors Park South Community Development District as of September 30, 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 45 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience
--

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

- ♦ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Director – 14 years total experience

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 34 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Paul Daly

Staff Accountant – 12 years

Education

- ◆ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Melissa Marlin, CPA

Senior Staff Accountant – 11 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 10 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker, CPA

Senior Accountant – 9 years

Education

- ♦ Indian River State College, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ♦ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 11 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Professional Experience

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Tifanee Terrell, CPA

Staff Accountant – 4 years

Education

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Dylan Dixon

Staff Accountant – 3 years

Education

- ◆ Indian River State College, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Brennen Moore

Staff Accountant – 1 year

Education

- ♦ Indian River State College, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Jordan Wood

Staff Accountant – 1 year

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Katie Gifford

Staff Accountant – 1 year

Education

- ◆ Indian River State College, B.S. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Rayna Zicari

Staff Accountant – 1 year

Education

- ◆ Stetson University, B.B.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Zicari is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2024
Clay County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than August 23, 2024, at 12:00 p.m., at the offices of the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) unbound and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Governors Park South Community Development District" on the face of it. Please include pricing for each additional bond issuance.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The 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 Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total (100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

12CII

Governors Park South Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

TABLE OF CONTENTS

Letter of Transmittal

Professional Qualifications

➤ Professional Staff Resources	1-2
➤ Current and Near Future Workload.....	2
➤ Identification of Audit Team	2
➤ Resumes.....	3-6
➤ Governmental Audit Experience	7

Additional Data

➤ Procedures for Ensuring Quality Control & Confidentiality	8
➤ Independence.....	8-9
➤ Computer Auditing Capabilities.....	10
➤ Contracts of Similar Nature	11

Technical Approach

➤ Agreement to Meet or Exceed the Performance Specifications	12
➤ Tentative Audit Schedule	13
➤ Description of Audit Approach	14-16
➤ Proposed Audit Fee.....	17

Governors Park South
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Governors Park South Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

2222 Colonial Road, Suite 200 • Fort Pierce, Florida 34950 • 772-461-8833 • Fax: 772-461-8872
591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Member AICPA

Member AICPA Division for CPA Firms
Private Company Practice Section

Member AICPA

WWW.DMHBPCPA.NET

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Theresa Goldstein - Senior (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Theresa Goldstein

Supervisor – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Theresa has over 25 years of public accounting experience and would serve as the supervisor for the Constitutional Officers. Her experience and training include:

- 25 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Theresa has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Theresa currently provides internal audit and consulting services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Engagements include City of Port St. Lucie, St. Lucie County Fire District, Town of Sewall’s Point, Town of Jupiter Island, Multiple CDD audits, Tradition CDD #1-10, Southern Groves CDD #1-6 and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Finance – University of Central Florida
- Masters of Business Administration with concentration in Accounting – Bryant College

Professional Affiliations

- Associate Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Governors Park South Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Governors Park South Community Development District							
Prepare management letter and other special reports							
Exit conference with Governors Park South Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Governors Park South Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Governors Park South Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE FOR EACH YEAR OF THE THREE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Governors Park South Community Development District for the three years as follows:

September 30, 2024	\$ 3,200
September 30, 2025 (renewal option)	\$ 3,500
September 30, 2026 (renewal option)	\$ 3,650

In years of new debt issuance fees may be adjusted based on review with management.

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

12CIII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

GOVERNORS PARK SOUTH
Community Development District

Proposal Due: August 23, 2024
12:00PM

Submitted to:

Governors Park South
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Table of Contents

	PAGE
EXECUTIVE SUMMARY / TRANSMITTAL LETTER	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES	17
SUPPLEMENTAL INFORMATION	19



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 23, 2024

Governors Park South Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Governors Park South Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



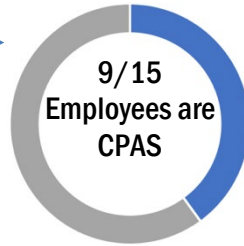
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

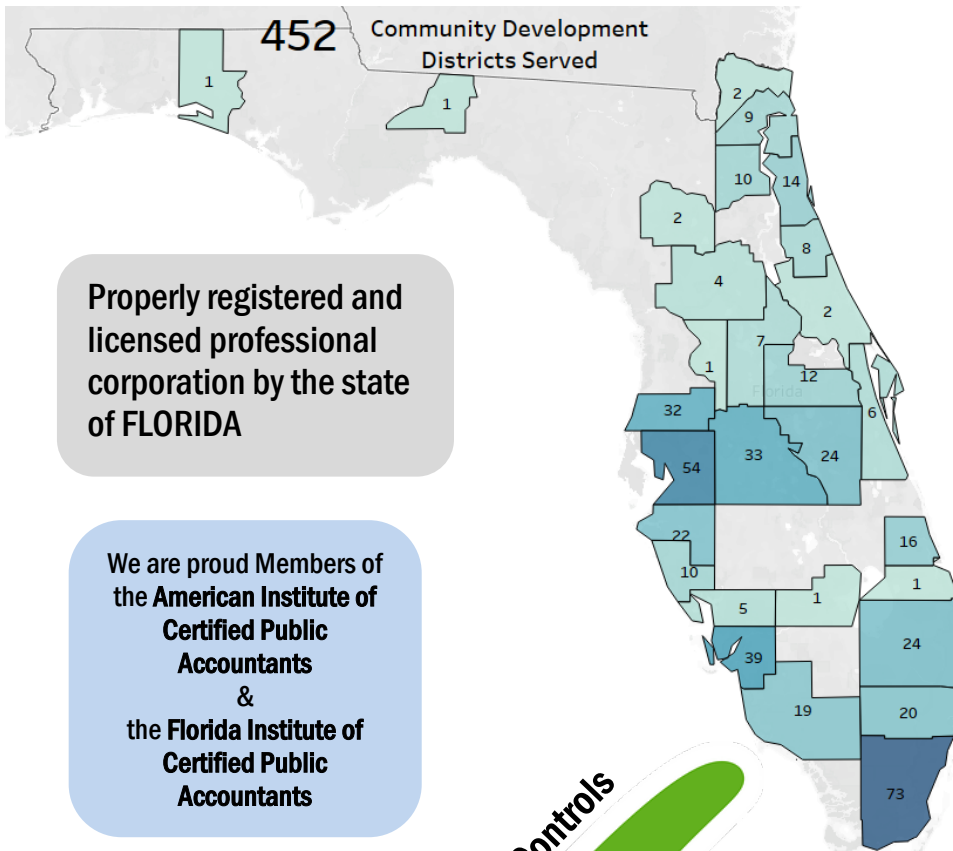


3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided



Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

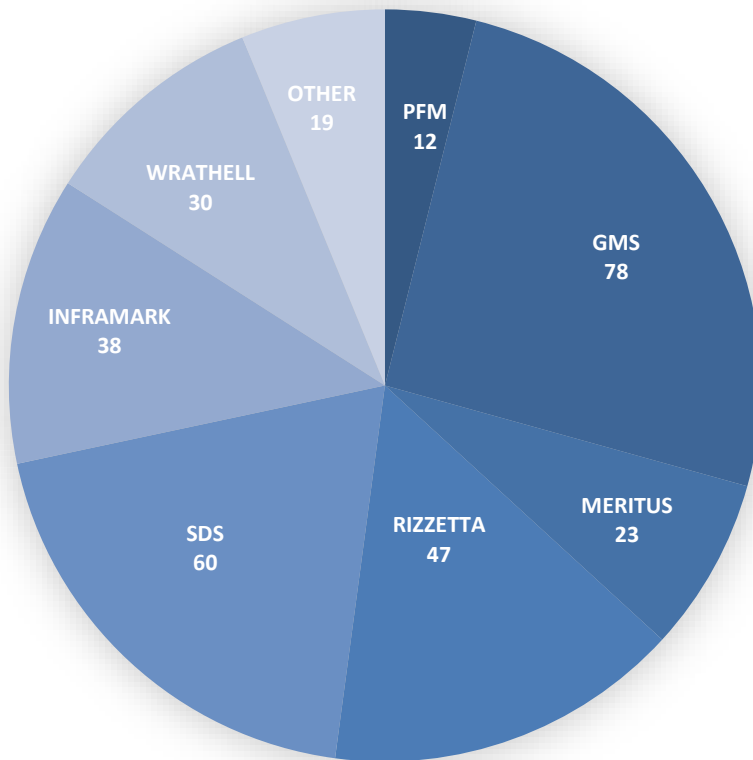
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

40 hours; Accounting,

Auditing and Other:

53 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

-David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I, II, IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants	Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants	Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	40
Accounting, Auditing and Other	<u>53</u>
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan City of Lauderdale GERS City of Parkland Police Pension Fund City of Magnolia Island GERS Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Fac. East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hypoluxo Town of Hillsboro Beach Town of Lantana Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
--	---

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

Year Ended September 30,	Fee
2024	\$3,200
2025	\$3,300
2026	\$3,400
2027	\$3,500
2028	<u>\$3,600</u>
TOTAL (2024-2028)	<u>\$17,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Magnolia Island Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	490	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing **Governors Park South Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

12D

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH THE REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
Berger, Toombs, Elam, Gaines & Frank						
DiBartolomeo, McBee, Hartley & Barnes, P.A.						
Grau & Associates						

NOTES:

Completed by: _____
Board Member's Signature

Date: _____

Printed Name of Board Member

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

15

RESOLUTION 2024-08

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Governors Park South Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within Clay County, Florida; and

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District’s local records office shall be located at: _____

_____.

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this ____ day of _____, 2024.

ATTEST:

**GOVERNORS PARK SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

16

RESOLUTION 2024-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2024/2025 AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2024/2025 meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT:

1. ADOPTING FISCAL YEAR 2024/2025 ANNUAL MEETING SCHEDULE. The Fiscal Year 2024/2025 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

2. EFFECTIVE DATE. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this ____ day of _____, 2024.

ATTEST:

**GOVERNORS PARK SOUTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION		
TBD		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October __, 2024	Regular Meeting	__:__ AM/PM
November __, 2024	Regular Meeting	__:__ AM/PM
December __, 2024	Regular Meeting	__:__ AM/PM
January __, 2025	Regular Meeting	__:__ AM/PM
February __, 2025	Regular Meeting	__:__ AM/PM
March __, 2025	Regular Meeting	__:__ AM/PM
April __, 2025	Regular Meeting	__:__ AM/PM
May __, 2025	Regular Meeting	__:__ AM/PM
June __, 2025	Regular Meeting	__:__ AM/PM
July __, 2025	Regular Meeting	__:__ AM/PM
August __, 2025	Regular Meeting	__:__ AM/PM
September __, 2025	Regular Meeting	__:__ AM/PM

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2024**

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2024**

	General Fund	Capital Projects Fund	Total Governmental Funds
ASSETS			
Undeposited funds	\$ 13,500	\$ -	\$ 13,500
Due from Landowner	3,444	255	3,699
Total assets	<u>\$ 16,944</u>	<u>\$ 255</u>	<u>\$ 17,199</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,444	\$ 255	\$ 3,699
Due to Landowner	-	255	255
Landowner advance	13,500	-	13,500
Total liabilities	<u>16,944</u>	<u>510</u>	<u>17,454</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred receipts	3,444	-	3,444
Total deferred inflows of resources	<u>3,444</u>	<u>-</u>	<u>3,444</u>
Fund balances:			
Restricted			
Capital projects	-	(255)	(255)
Unassigned	(3,444)	-	(3,444)
Total fund balances	<u>(3,444)</u>	<u>(255)</u>	<u>(3,699)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,944</u>	<u>\$ 255</u>	<u>\$ 17,199</u>

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JULY 31, 2024**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ -	\$ -	\$ 50,015	0%
Total revenues	-	-	50,015	0%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording**	2,000	2,000	6,000	33%
Legal	1,386	1,386	25,000	6%
Engineering	-	-	2,000	0%
Telephone	16	16	200	8%
Postage	-	-	500	0%
Printing & binding	42	42	500	8%
Legal advertising	-	-	7,500	0%
Annual special district fee	-	-	175	0%
Insurance	-	-	5,500	0%
Contingencies/bank charges	-	-	750	0%
Website hosting & maintenance	-	-	1,680	0%
Website ADA compliance	-	-	210	0%
Total expenditures	3,444	3,444	50,015	7%
Excess/(deficiency) of revenues over/(under) expenditures	(3,444)	(3,444)	-	
Fund balances - beginning	-	-	-	
Fund balances - ending	\$ (3,444)	\$ (3,444)	\$ -	

*These items will be realized when bonds are issued.

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND
FOR THE PERIOD ENDED JULY 31, 2024**

	Current Month	Year To Date
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
EXPENDITURES		
Construction costs	<u>255</u>	<u>255</u>
Total expenditures	<u>255</u>	<u>255</u>
Excess/(deficiency) of revenues over/(under) expenditures	(255)	(255)
Fund balances - beginning	-	-
Fund balances - ending	<u><u>\$ (255)</u></u>	<u><u>\$ (255)</u></u>

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES A

DRAFT
MINUTES OF MEETING
GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT

A Landowners' Meeting of the Governors Park South Community Development District was held on August 8, 2024 at 1:00 p.m., at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073.

Present were:

Ernesto Torres	District Manager
Jason Middleton (via telephone)	Wrathell, Hunt and Associates, LLC
Mike Eckert	District Counsel
Kate John (via telephone)	Kutak Rock LLP
Matthew Guilbeault (via telephone)	District Engineer
Nick Sartori (via telephone)	Regional Development
Joshua Breakstone	Proxy Holder
Justin Onorato	
Kevin Kramer	
Noah Breakstone	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order.

SECOND ORDER OF BUSINESS

Affidavit/Proof of Publication

The affidavit of publication was included for informational purposes.

THIRD ORDER OF BUSINESS

Election of Chair to Conduct Landowners' Meeting

Mr. Torres served as Chair to conduct the Landowners' meeting.

Mr. Torres stated that the Landowner, Governors Park Property Holdings LLC, owns one parcel totaling 2,045 acres, which equates to 2,045 votes. Mr. Steven A. Russell and Mr. Marc Porosoff, Officers of the Landowner, Governors Park Property Holdings LLC, executed a Proxy designating Mr. Joshua Breakstone as the Proxy Holder. Mr. Joshua Breakstone is eligible to cast up to 2,045 votes per Seat.

FOURTH ORDER OF BUSINESS

Election of Supervisors [All Seats]

A. Nominations

Mr. Breakstone nominated the following:

Seat 1 Joshua Breakstone

Seat 2 Kevin Mays

Seat 3 Justin Onorato

Seat 4 Kevin Kramer

Seat 5 Noah Breakstone

No other nominations were made.

B. Casting of Ballots

- Determine Number of Voting Units Represented

A total of 2,045 voting units were represented.

- Determine Number of Voting Units Assigned by Proxy

All 2,045 voting units were assigned by proxy to Mr. Joshua Breakstone.

Mr. Joshua Breakstone cast the following votes:

Seat 1 Joshua Breakstone 1,500 votes

Seat 2 Kevin Mays 1,500 votes

Seat 3 Justin Onorato 1,000 votes

Seat 4 Kevin Kramer 1,000 votes

Seat 5 Noah Breakstone 1,000 votes

C. Ballot Tabulation and Results

The ballot tabulation, results and term lengths were as follows:

Seat 1 Joshua Breakstone 1,500 votes Four-year Term

Seat 2 Kevin Mayo 1,500 votes Four-year Term

Seat 3 Justin Onorato 1,000 votes Two-year Term

Seat 4 Kevin Kramer 1,000 votes Two-year Term

Seat 5 Noah Breakstone 1,000 votes Two-year Term

FIFTH ORDER OF BUSINESS

Landowners' Questions/Comments

There were no Landowners' questions or comments.

74 SIXTH ORDER OF BUSINESS

Adjournment

75

76 There being nothing further to discuss, the meeting adjourned.

77

78

79 [SIGNATURES APPEAR ON THE FOLLOWING PAGE]

80
81
82
83
84

Secretary/Assistant Secretary

Chair/Vice Chair

**GOVERNORS PARK SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES B

DRAFT

**MINUTES OF MEETING
GOVERNORS PARK SOUTH COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Governors Park South Community Development District held a Special Meeting on August 8, 2024, immediately following the adjournment of the Landowners' Meeting, scheduled to commence at 1:00 p.m., at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073.

Present were:

Joshua Breakstone	Chair
Kevin Kramer	Assistant Secretary
Justin Onorato	Assistant Secretary
Noah Breakstone	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Jason Middleton (via telephone)	Wrathell, Hunt and Associates, LLC
Mike Eckert	District Counsel
Kate John (via telephone)	Kutak Rock LLP
Matthew Guilbeault (via telephone)	District Engineer
Jason Gonzalez (via telephone)	Bond Counsel
Nick Sartori (via telephone)	Regional Development

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order at 1:49 p.m.

Supervisors Joshua Breakstone, Kramer, Onorato and Noah Breakstone were present.
Supervisor Mays was not present.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Administration of Oath of Office to Elected
Board of Supervisors**

Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Mr. Joshua Breakstone, Mr. Kevin Kramer, Mr. Justin Onorato and Mr. Noah Breakstone. All are experienced CDD Board Members and are familiar with the following:

- A. Required Ethics Training and Disclosure Filing**
- B. Membership, Obligations and Responsibilities**
- C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers**

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2024-32, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date

Mr. Torres presented Resolution 2024-32. The results of the Landowners' Election were as follows:

Seat 1	Joshua Breakstone	1,500 votes	Four-year Term
Seat 2	Kevin Mays	1,500 votes	Four-year Term
Seat 3	Justin Onorato	1,000 votes	Two-year Term
Seat 4	Kevin Kramer	1,000 votes	Two-year Term
Seat 5	Noah Breakstone	1,000 votes	Two-year Term

On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2024-32, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2024-33, Electing Certain Officers of the District, and Providing for an Effective Date

Mr. Torres presented Resolution 2024-33. Mr. Onorato nominated the following:

Chair	Joshua Breakstone
-------	-------------------

Vice Chair	Kevin Mays
------------	------------

No other nominations were made for Chair and Vice Chair.

The balance of the slate is as follows:

Assistant Secretary	Justin Onorato
---------------------	----------------

Assistant Secretary	Kevin Kramer
---------------------	--------------

Assistant Secretary	Noah Breakstone
---------------------	-----------------

Assistant Secretary	Ernesto Torres
---------------------	----------------

No other nominations were made.

Prior appointments by the Board for Secretary, Treasurer and Assistant Treasurer remain unaffected by this Resolution.

On MOTION by Mr. Onorato and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2024-33, Electing Certain Officers of the District, as nominated, and Providing for an Effective Date, was adopted.

- **Ratification of Resolution 2024-31, Directing District Staff to File a Petition with Clay County, Florida, Requesting the Passage of an Ordinance Amending the District's Boundaries, and Authorizing Such Other Actions as are Necessary in Furtherance of the Boundary Amendment Process; and Providing an Effective Date**

This item was an addition to the agenda.

Mr. Eckert asked to amend the agenda to add this item. He recalled that, at the last meeting, the Board authorized Staff to take action to remove approximately 185 acres from the CDD.

On MOTION by Mr. Noah Breakstone and seconded by Mr. Kramer, with all in favor, amending the agenda to add Resolution 2024-31 related to the Boundary Amendment, was approved.

On MOTION by Mr. Noah Breakstone and seconded by Mr. Kramer, with all in favor, Resolution 2024-31, Directing District Staff to File a Petition with Clay County, Florida, Requesting the Passage of an Ordinance Amending the District's Boundaries, and Authorizing Such Other Actions as are Necessary in Furtherance of the Boundary Amendment Process; and Providing an Effective Date, was ratified.

SIXTH ORDER OF BUSINESS**Consideration of the Following Bond Financing Related Items:**

Mr. Eckert stated that these items are related to commencement of bond issuance and assessment process.

A. Presentation of Capital Improvement Plan

Mr. Guilbeault stated that there were a few changes to the Capital Improvement Plan (CIP) reflected in this version of the Engineer's Report. The primary adjustments include:

➤ Updated to state that 185 acres are being removed from the CDD, leaving approximately 1,860 acres.

➤ Removal of the Industrial acres.

B. Presentation of Master Special Assessment Methodology Report

Mr. Torres presented the Master Special Assessment Methodology Report. He noted the following:

➤ The total cost of the CIP is estimated to total approximately \$348,390,246.

➤ The Methodology Report confirms that the property owners and general public will benefit from the improvements, as set forth by the CIP Engineer's Report.

➤ The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of \$483,785,000 to finance approximately \$348,390,246 in CIP costs.

Mr. Torres stated the Methodology Report discusses the True-Up Mechanism, Lienability Tests, etc. He presented the Tables which detail the product types, on and off-site infrastructure improvements, neighborhood infrastructure, Primary Sources and Uses of Funds, Equivalent Residential Unit (ERU) weightings, Bond Assessment Apportionment for the Master Infrastructure, Bond Assessment Apportionment for the Neighborhood Infrastructure.

Discussion ensued regarding the process if the Developer wants to change the product types.

Regarding whether motions are necessary to approve the Engineer's Report and Methodology Report, Mr. Eckert stated that both will be approved as part of Resolution 2024-28.

C. Resolution 2024-28, Declaring Special Assessments; Indicating the Location, Nature And Estimated Cost of Those Infrastructure Improvements Whose Cost Is to be Defrayed by the Special Assessments; Providing the Portion of the Estimated Cost of the Improvements to be Defrayed by the Special Assessments; Providing the Manner In Which Such Special Assessments Shall Be Made; Providing When Such Special Assessments Shall Be Paid; Designating Lands Upon Which the Special Assessments Shall Be Levied; Providing for an Assessment Plat; Adopting a Preliminary Assessment Roll; Providing for Publication of this Resolution

Mr. Torres presented Resolution 2024-28. The following changes will be made to Resolution 2024-28:

Page 2, 4.: Insert "\$483,785,000"

On MOTION by Mr. Noah Breakstone and seconded by Mr. Kramer, with all in favor, Resolution 2024-28, as amended, Declaring Special Assessments; Indicating the Location, Nature And Estimated Cost of Those Infrastructure Improvements Whose Cost Is to be Defrayed by the Special Assessments; Providing the Portion of the Estimated Cost of the Improvements to be Defrayed by the Special Assessments; Providing the Manner In Which Such Special Assessments Shall Be Made; Providing When Such Special Assessments Shall Be Paid; Designating Lands Upon Which the Special Assessments Shall Be Levied; Providing for an Assessment Plat; Adopting a Preliminary Assessment Roll; Providing for Publication of this Resolution, was adopted.

D. Resolution 2024-35, Setting a Public Hearing for the Purpose of Hearing Public Comment on Imposing Special Assessments on Certain Property Within the District Generally Described as the Governors Park South Community Development District in Accordance with Chapters 170, 190 and 197, Florida Statutes

Mr. Torres presented Resolution 2024-35.

On MOTION by Mr. Joshua Breakstone and seconded by Mr. Onorato, with all in favor, Resolution 2024-35, Setting a Public Hearing on September 12, 2024 at 1:00 p.m., at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073 for the Purpose of Hearing Public Comment on Imposing Special Assessments on Certain Property Within the District Generally Described as the Governors Park South Community Development District in Accordance with Chapters 170, 190 and 197, Florida Statutes, was adopted.

- E. **Consideration of Resolution 2024-34, Authorizing the Issuance of Not to Exceed \$483,785,000 Aggregate Principal Amount of Governors Park South Community Development District Special Assessment Revenue Bonds, in One or More Series to Pay All or a Portion of the Costs of the Planning, Financing, Construction and/or Acquisition of On and Off-Site Public Infrastructure Improvements Including, but Not Limited to, Roadway Improvements, Stormwater Management Facilities, Water, Sewer and Reclaimed Water Facilities, Recreation Facilities, and Associated Professional Fees and Incidental Costs Related Thereto Pursuant to Chapter 190, Florida Statutes, as Amended; Appointing a Trustee; Approving the Form of and Authorizing the Execution and Delivery of a Master Trust Indenture; Providing That Such Bonds Shall Not Constitute a Debt, Liability or Obligation of Governors Park South Community Development District, Clay County, Florida, or the State of Florida or Of Any Political Subdivision Thereof, But Shall Be Payable From Special Assessments Assessed and Levied on the Property Within the District Benefited by the Improvements and Subject to Assessment; Providing for the Judicial Validation of Such Bonds; Repealing Resolution No. 2024-29 Adopted July 2, 2024; and Providing for Other Related Matters**

Mr. Gonzalez presented Resolution 2024-34. He stated that Resolution 2024-34 is almost wholly identical to the Resolution that was adopted on July 2, 2024. This acts as the Master Bond Resolution, which gives authority for the CDD to issue bonds in multiple series up to the not-to-exceed amount of \$483,785,000. The only difference between this Resolution and

the one adopted on July 2, 2024 is that Resolution 2024-34 repeals Resolution 2024-29 and reduces the not-to-exceed amount to \$483,785,000; the Engineer's Report included now has the most updated costs from the Engineer's Report circulated two days ago.

On MOTION by Mr. Noah Breakstone and seconded by Mr. Kramer, with all in favor, Resolution 2024-34, Authorizing the Issuance of Not to Exceed \$483,785,000 Aggregate Principal Amount of Governors Park South Community Development District Special Assessment Revenue Bonds, in One or More Series to Pay All or a Portion of the Costs of the Planning, Financing, Construction and/or Acquisition of On and Off-Site Public Infrastructure Improvements Including, but Not Limited to, Roadway Improvements, Stormwater Management Facilities, Water, Sewer and Reclaimed Water Facilities, Recreation Facilities, and Associated Professional Fees and Incidental Costs Related Thereto Pursuant to Chapter 190, Florida Statutes, as Amended; Appointing a Trustee; Approving the Form of and Authorizing the Execution and Delivery of a Master Trust Indenture; Providing That Such Bonds Shall Not Constitute a Debt, Liability or Obligation of Governors Park South Community Development District, Clay County, Florida, or the State of Florida or Of Any Political Subdivision Thereof, But Shall Be Payable From Special Assessments Assessed and Levied on the Property Within the District Benefited by the Improvements and Subject to Assessment; Providing for the Judicial Validation of Such Bonds; Repealing Resolution No. 2024-29 Adopted July 2, 2024; and Providing for Other Related Matters, was adopted.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2024-08, Designating the Location of the Local District Records Office and Providing an Effective Date

This item was deferred.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2024-15, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date

This item was deferred.

243
244
245
246
247
248
249
250
251
252
253
254
255
256
257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277

NINTH ORDER OF BUSINESS**Consideration of Goals and Objectives Reporting [HB7013 - Special Districts Performance Measures and Standards Reporting]**

Mr. Eckert stated that these are the goals and objectives that were developed for the CDD; they are very basic and the CDD should be able to achieve them.

On MOTION by Mr. Noah Breakstone and seconded by Mr. Kramer, with all in favor, the Goals and Objectives and the Performance Measures/Standards & Annual Reporting Form, were approved.

TENTH ORDER OF BUSINESS**Approval of July 2, 2024 Organizational Meeting Minutes**

On MOTION by Mr. Joshua Breakstone and seconded by Mr. Kramer, with all in favor, the July 2, 2024 Organizational Meeting Minutes, as presented, were approved.

ELEVENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Kutak Rock LLP**

Mr. Eckert stated that he has nearly all the information needed to file the Boundary Amendment Petition. The Boundary Amendment should occur fairly quick; although not necessary, it would be better to have the Boundary Amendment completed before issuing bonds. The bond validation hearing will be on October 3, 2024.

Discussion ensued regarding timing of the bond issuance.

B. District Engineer (Interim): England-Thims & Miller

There was no report.

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

- **NEXT MEETING DATE: September 12, 2024 at 1:00 PM**

278 **TWELFTH ORDER OF BUSINESS** **Board Members' Comments/Requests**

279

280 There were no Board Members' comments or requests.

281

282 **THIRTEENTH ORDER OF BUSINESS** **Public Comments**

283

284 No members of the public spoke.

285

286 **FOURTEENTH ORDER OF BUSINESS** **Adjournment**

287

288 **On MOTION by Mr. Joshua Breakstone and seconded by Mr. Onorato, with all**
289 **in favor, the meeting adjourned at 2:11 p.m.**

290

291

292

293

294

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

295
296
297
298
299
300

Secretary/Assistant Secretary

Chair/Vice Chair