

# PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

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*Agenda Package  
Regular Meeting*

*Monday  
June 22, 2026  
4:30 p.m.*

*Meeting Location:  
Parkland Preserve  
Amenity Center  
835 Parkland Trail  
St. Augustine, FL 32095*

*Note: The Agenda Package is a working document and thus all materials are considered **DRAFTS** prior to presentation and Board acceptance, approval, or adoption.*

# Parkland Preserve Community Development District

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250 International Parkway, Suite 208  
Lake Mary, FL 32746  
321-263-0132

Board of Supervisors  
**Parkland Preserve Community Development District**

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Parkland Preserve Community Development District is scheduled for **Monday, June 22, 2026, at 4:30 p.m.** at the **Parkland Preserve Amenity Center, 835 Parkland Trail, St. Augustine, FL 32095.**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-226 or [dharden@vestapropertyservices.com](mailto:dharden@vestapropertyservices.com). We look forward to seeing you at the meeting.

Sincerely,

*Dana Harden*

Dana Harden  
District Manager

# Parkland Preserve Community Development District

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## **Board of Supervisors**

Alfred Myslicki, Chairman  
Clare Olson, Vice Chairman  
Kimberly Inman, Assistant Supervisor  
John Vicich, Assistant Supervisor

## **Staff**

Dana Harden, District Manager  
Bennett Davenport, District Counsel  
Chris Reuther, District Engineer  
Ken Thomas, Amenity Manager

## **Meeting Agenda**

**June 22, 2026, 4:30 p.m.**

**Teams Meeting ID:** 243 954 129 225

**Meeting Passcode:** HMWBbV

- 1. Call to Order/Roll Call**
- 2. Pledge of Allegiance**
- 3. Audience Comments – (limited to 3 minutes per individual for agenda items)**
- 4. Staff Reports – Questions from Board Members Only**
  - A. District Counsel
    - Update on Litigation
  - B. District Engineer
  - C. District Manager
    - Presentation of Registered Voter Totals for Parkland Preserve CDD - 593 [Exhibit 1](#)
    - Dream St. Augustine/Gate Access
- 5. Vendor Reports – Questions from Board Members Only**
  - A. Vesta Property Services Amenity Manager Report [Exhibit 2](#)
  - B. Charles Aquatics Service Report
  - C. Bland Landscaping Co.

- 6. Consent Agenda**
- A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held on April 27, 2026 [Exhibit 3](#)
  - B. Consideration for Acceptance – The April 2026 Unaudited Financial Statements [Exhibit 4](#)
  - C. Consideration for Acceptance – The May 2026 Unaudited Financial Statements [Exhibit 5](#)
- 7. Business Items**
- A. Presentation & Acceptance of Audited FY 2025 Financial Report [Exhibit 6](#)
  - B. Presentation & Acceptance of Letter of Resignation from Supervisor Dave Gurrie (Seat #2) from the Parkland Preserve CDD Board of Supervisors [Exhibit 7](#)
  - C. **Dirtworx Proposal for Parkland Trail** *To be Distributed*
  - D. Rules of Procedure Public Hearing
    - Open the Public Hearing
    - Presentation of Updated Rules of Procedure [Exhibit 8](#)
    - Public Comment
    - Close the Public Hearing
  - E. Consideration of Crown Pools Inc. Patio Paver Repairs/Realignment [Exhibit 9](#)
    - Minimal Option - \$3,000.00
    - All Areas - \$5,600.00
  - F. Consideration of Pickled Court North Florida Resurfacing Proposal – Courts 3 and 4 - \$14,500.00 (*tabled from previous meeting*) [Exhibit 10](#)
  - G. Consideration of Bland Landscaping Co. Irrigation Repair Proposal for Dovetail & Parkland Trail – WO#166885 - \$1,400.00 [Exhibit 11](#)
  - H. **Vesta Proposal for Full-time Staff** *To be Distributed*
- 8. Discussion Topics**
- 9. Supervisors' Requests**
- A. Commercial Acoustics Letter of Effectiveness – *Alfred Myslicki* [Exhibit 12](#)
- 10. Audience Comments** (*limited to 3 minutes per individual for non-agenda items*)
- 11. Action Items Summary**

**12. Meeting Matrix**

[Exhibit 13](#)

**13. Next Meeting Quorum Check: July 27, 2026 at 4:30 p.m.**

John Vicich	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
[VACANT]	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Alfred Myslicki	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Clare Olson	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Kim Inman	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO

**14. Adjournment**

# EXHIBIT 1

**Vicky Oakes**  
St. Johns County Supervisor of Elections

May 15, 2026

Joseph M. Sarmiento

Attn: Christian Dimaculangan, Vesta Property Services

Request for Registered Voter Totals in Parkland Preserve CDD

This letter is in response to your request for Registered Voter Totals for the Parkland Preserve Community Development District (CDD). As of 04/15/2026, the total number of active registered voters in the Parkland Preserve CDD is 593.

Regards,



Joseph M. Sarmiento  
GIS Elections Services Specialist

for

Vicky Oakes, St. Johns County Supervisor of Elections

# EXHIBIT 2

# Parkland Preserve

COMMUNITY DEVELOPMENT DISTRICT

## Amenity Manager's Report



Prepared For The  
Parkland Preserve CDD  
May/June 2026

Respectfully submitted by  
Ken Thomas

[Kfthomas@vestapropertyservices.com](mailto:Kfthomas@vestapropertyservices.com)

# AMENITY UPDATES

## Management Report- May/ June 2026

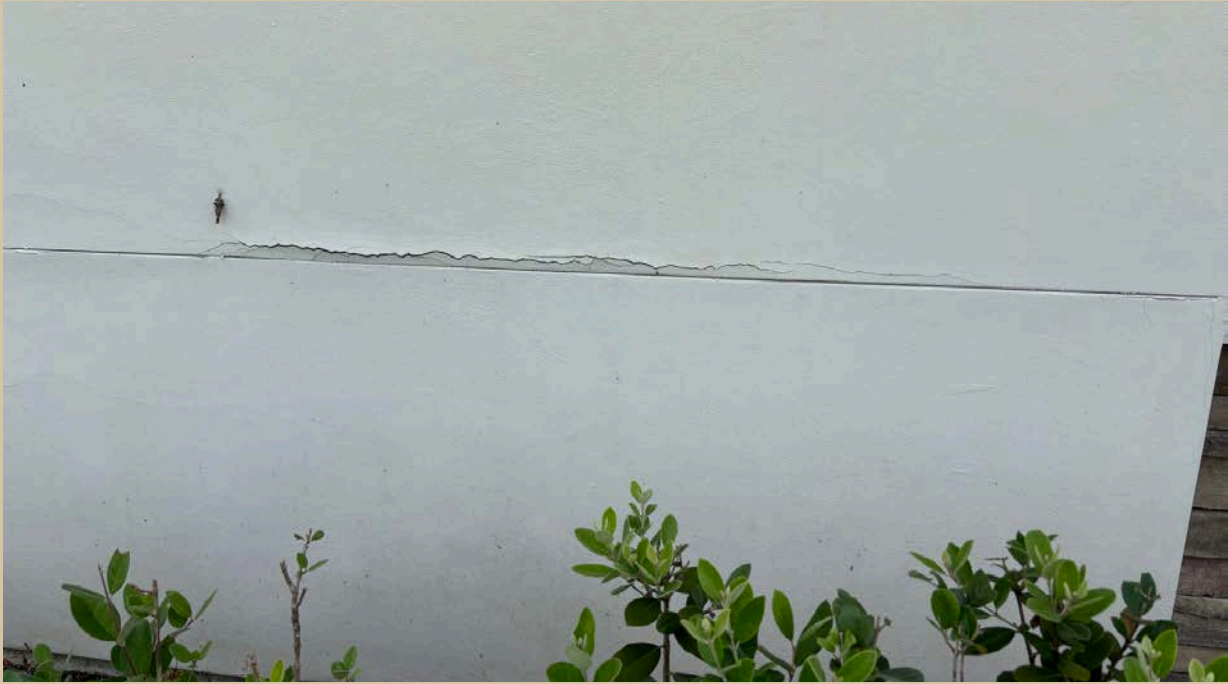
For the months of May and June, operations proceeded as normal with no atypical items to report.

There was an irrigation leak on Parkland Trail next to the Amenity center which has caused some road damage. Bland Landscaping came out to inspect, cap the leak, and filled in the hole.

The District engineer is working on getting a repair quote.



**Damages were noticed on the side of the Amenity Center building. Referred to District engineer for assessment.**



# Entry cleaned up



**Pool Deck  
Partially Power Washed  
(will finish when water  
restrictions are lifted)**



# HOMEOWNER CONCERNS

Received an email from a resident regarding a possible washout/irrigation leak. This is the photo attached but they also noted similar issues at two other addresses.

This has been passed on to Bland Landscaping for evaluation.



# EXHIBIT 3

1 **MINUTES OF MEETING**

2 **PARKLAND PRESERVE**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Parkland Preserve Community  
5 Development District was held on Monday, April 27, 2026 at 4:30 p.m. at Parkland Preserve Amenity  
6 Center, 835 Parkland Trail, St. Augustine, FL 32095.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Ms. Harden called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Alfred Myslicki	Board Supervisor, Chairman
11 Clare Olson	Board Supervisor, Vice Chairwoman
12 Kimberly Inman	Board Supervisor, Assistant Secretary

13 Also present were:

14 Dana Harden	District Manager, Vesta District Services
15 Jarrod Vaughn <i>(via phone)</i>	Vesta Property Services
16 Ken Thomas	Vesta Property Services
17 Ron Zastrocky <i>(via phone)</i>	Vesta Property Services
18 Bennett Davenport	District Counsel, Kutak Rock
19 Chris Reuther	District Engineer, Kimley-Horn
20 Tracy Grant	Bland Landscaping Co.
21 John Vicich	Resident
22 Gerry Dickinson	Resident
23 Rob Lott	Resident
24 Ed Bergstrom	Resident
25 Karen Hartman	Resident
26 Dean Gruber	Resident

27 *The following is a summary of the discussions and actions taken at the April 27, 2026 Parkland Preserve*  
28 *CDD Board of Supervisors Regular Meeting. Audio for this meeting is available upon public records*  
29 *request.*

30 **SECOND ORDER OF BUSINESS – Pledge of Allegiance**

31 Mr. Myslicki led all in attendance in the Pledge of Allegiance.

32 **THIRD ORDER OF BUSINESS – Audience Comments –** *(limited to 3 minutes per individual for agenda*  
33 *items)*

34 The Audience Comment portion of the agenda is where individuals who are present may make  
35 remarks on matters that concern the District. Each individual is limited to three (3) minutes for such  
36 remarks. Speakers are expected to refrain from personal attacks on the Board of Supervisors or  
37 Staff. The Board of Supervisors or Staff are not obligated to provide an immediate response as  
38 some issues require research, discussion and deliberation. If the comment concerns a maintenance  
39 related item, it should be first addressed with the General Manager outside of the context of the  
40 meeting.

41 Mr. Vicich expressed interest in serving on the current vacancy on Seat #1 of the Board of  
42 Supervisors. The Board discussed and agreed to appoint Mr. Vicich to the Board of Supervisors.

43 On a MOTION by Ms. Inman, SECONDED by Ms. Olson, WITH ALL IN FAVOR, the Board approved  
44 appointing John Vicich to the vacancy on Seat #1 of the Board of Supervisors for the Parkland Preserve  
45 Community Development District.

46 Following the motion, Mr. Vicich was officially sworn in, and Mr. Davenport went over new  
47 Supervisor information, the Code of Ethics, and the requirement to file Form 1 within 60 days of  
48 taking office.

49 Mr. Dickinson commented on the FPL light shade style and request process.

50 Mr. Lott asked about bond refinancing, speaking positively about the idea of cost savings and full  
51 ownership. Ms. Inman responded by giving some context regarding the permissible timeframes for  
52 being able to refinance bonds. Mr. Davenport additionally noted that the bond underwriter would  
53 reach out to his office when the rates were at a level where it would be financially favorable to  
54 refinance, and also explained that ownership of the improvements would continue with the CDD

55 Mr. Bergstrom commented on the legal contract and asked for clarification on some issues he had  
56 including what he felt were vaguely described fees and scope of work. Mr. Davenport clarified that  
57 the current budgeted amount was significantly impacted by the Jr. Davis dispute and associated  
58 litigation work. Mr. Davenport also noted that the fees were standard compared to elsewhere in the  
59 industry, and that retainer agreements where legal services were open-ended and performed by  
60 request were generally not written with a high level of detail in scope. Mr. Davenport stated that  
61 invoices and fees to District Counsel were a matter of public record and could be requested by  
62 reaching out to the District Manager, and that he was also able to provide clarification and answers  
63 to any additional questions.

64 Ms. Hartman expressed concerns about the poor condition of the pavers by the pool area, suggesting  
65 that getting bids for addressing this needed to be prioritized.

#### 66 **FOURTH ORDER OF BUSINESS – Staff Reports**

##### 67 A. District Manager

- 68 ➤ Exhibit 1: Meeting Matrix
- 69 ➤ Quorum Check: June 22, 2026, at 4:30 p.m.

70 All Board members stated that they would be present at the next meeting in person, which  
71 would constitute a quorum.

##### 72 B. District Counsel

73 Mr. Davenport reminded the Board that all Supervisors needed to file Form 1 by the annual deadline  
74 of July 1. Mr. Davenport additionally noted that the qualifying period for Supervisors with Seats  
75 up for election in 2026 (being Seats #1 and #2 on the Board, currently held by Mr. Vicich and Mr.  
76 Gurrie) needed to file with the Supervisor of Elections office during the qualifying period from  
77 June 8, 12:00 p.m. to June 12, 12:00 p.m. Mr. Davenport also stated that two bills had recently  
78 passed in the Florida Legislature impacting CDDs, the first of which would increase sovereign  
79 immunity caps from \$350,000 to \$500,000 for Special Districts, which would impact the CDD's  
80 insurance premiums, and the second being a bill to allow for a process for residents to initiate a  
81 recall election for an incumbent Supervisor under certain conditions.

##### 82 C. District Engineer

83 Mr. Reuther noted that a transformer had been damaged and needed repair by DLP, who he had  
84 reached out to and would monitor.

85 **FIFTH ORDER OF BUSINESS – Vendor Reports**

86 A. Exhibit 2: Vesta Property Services Amenity Manager Report

87 Mr. Vaughn noted that the HOA had recently organized a garage sale, and asked the Board whether  
88 they would be willing to have the gates be open for future such events taking place. The Board  
89 agreed to this request, contingent upon the provision of a 60-day notice to allow them time to  
90 discuss together and approve at a meeting.

91 B. Exhibit 3: Charles Aquatics Service Reports

92 Ms. Harden noted that the company had been sold with the retirement of the owner. Ms. Harden  
93 also clarified that there would not be any changes to fees or service.

94 C. Bland Landscaping Co

95 Mr. Grant introduced himself as the horticulture manager for Bland Landscaping Co., and presented  
96 his report. The Board and Mr. Grant discussed the plant beds in the entry gate which had been  
97 damaged with the winter freezes, and a proposal was walked on for their replacement with 30 3-  
98 gallon Jack Frost Ligustrums. No comments were heard from audience members on the walked-on  
99 proposal.

100 On a MOTION by Ms. Inman, SECONDED by Mr. Myslicki, WITH ALL IN FAVOR, the Board approved  
101 the Bland Landscaping proposal for replacement of declined plant materials in the Entry Gate planting beds,  
102 quote #165731, in the amount of \$1,283.00, for the Parkland Preserve Community Development District.

103 Following the motion, Ms. Harden stated that all proposals that had been approved with Bland at  
104 the previous meeting had now been completed except for the pond bank bahia, due to current dry  
105 weather conditions making it difficult for newly installed landscaping to establish there.

106 **SIXTH ORDER OF BUSINESS – Supervisors Requests**

107 Mr. Myslicki indicated that the reconfiguration of amenity center furniture and other items had  
108 significantly altered the echoing in the room, and discussion ensued regarding balancing noise  
109 issues and tables being arranged in ways that could accommodate various activities. The Board  
110 discussed having a default configuration for furniture to be reverted to when no longer in use.

111 Ms. Inman commented on key fobs and the number distributed per household, suggesting that the  
112 limit could be increased from 2 to 3. Suggestions were heard to have the third fob be available for  
113 purchase.

114 On a MOTION by Ms. Inman, SECONDED by Mr. Vicich, WITH ALL IN FAVOR, the Board approved  
115 for 3 access cards per home, for the Parkland Preserve Community Development District.

116 **SEVENTH ORDER OF BUSINESS – Consent Agenda**

117 A. Exhibit 4: Consideration for Approval – The Minutes of the Board of Supervisors Regular  
118 Meeting Held March 23, 2026

119 B. Exhibit 5: Consideration for Acceptance – The March 2026 Unaudited Financial Report

120 On a MOTION by Ms. Inman, SECONDED by Ms. Olson, WITH ALL IN FAVOR, the Board approved  
121 all items of the Consent Agenda for the Parkland Preserve Community Development District.

122 **EIGHTH ORDER OF BUSINESS – Business Matters**

123 A. Exhibit 6: Presentation of Proposed FY 2026-2027 Budget

124 Ms. Harden presented the Budget to the Board, noting that the budget was not set to increase for  
125 the next fiscal year. Ms. Harden added that this was the high water mark proposed budget up for  
126 approval, meaning that reductions to the budget could still occur if any were identified and  
127 accounted for, but the budget overall could not increase above the current point being set.

128 B. Exhibit 7: Consideration & Adoption of **Resolution 2026-03**, Approving Proposed FY 2027  
129 Budget and Setting a Public Hearing

130 On a MOTION by Mr. Myslicki, SECONDED by Ms. Olson, WITH ALL IN FAVOR, the Board adopted  
131 **Resolution 2026-03**, Approving Proposed FY 2027 Budget and Setting a Public Hearing for July 27, for  
132 the Parkland Preserve Community Development District.

133 C. Exhibit 8: Consideration & Adoption of **Resolution 2026-04**, Setting a Rules of Procedure Public  
134 Hearing

135 Mr. Davenport outlined the changes to the rules of procedure being proposed, noting that the most  
136 significant aspect being changed was a revision to the rulemaking provisions to bring them into  
137 compliance with current Florida law.

138 On a MOTION by Ms. Inman, SECONDED by Mr. Vicich, WITH ALL IN FAVOR, the Board adopted  
139 **Resolution 2026-04**, Setting a Rules of Procedure Public Hearing for June 22, 2026, for the Parkland  
140 Preserve Community Development District.

141 ➤ Exhibit 9: Rules of Procedure

142 D. Exhibit 10: Consideration of Beaches Electrical Service Proposal – Two 20-amp Circuits -  
143 \$4,100.00

144 Ms. Harden noted that this was the only quote received for thee work, and that this job would  
145 involve cutting into drywall and would require 30 feet of exposed PVC. The Board expressed  
146 concerns about the price for installing four outlets, and opted not to move forward with this  
147 proposal.

148 E. Exhibit 11: Consideration of Pickled Court North Florida Resurfacing Proposal – Courts 3 and 4 -  
149 \$14,500.00

150 Discussion ensued regarding the cost and concerns regarding the resistance on the playing surface.  
151 Comments were heard regarding the need to consider other community needs and upcoming  
152 proposals for work including pavers and pool furniture. This item was tabled.

153 **NINTH ORDER OF BUSINESS – Discussion Topics**

154 A. Exhibit 12: Presentation of FPL Shade Approval Form

155 The Board and Ms. Harden discussed the impacts of the shades, with comments being made  
156 regarding the importance of safety lighting for roads and sidewalks. Ms. Harden confirmed that  
157 only safety-related matters would come before the Board.

158 Prior to the next order of business, Mr. Myslicki requested information on whether FPL had any  
159 solar programs available for CDDs.

160 **TENTH ORDER OF BUSINESS – Audience Comments For Non-Agenda Items – (limited to 3 minutes**  
161 *per individual)*

162 Mr. Gruber spoke in favor of key cards rather than fobs for access. Mr. Gruber also asked the Board  
163 whether some landscaping tasks could be opened up to community volunteer efforts, suggesting  
164 that this could lead to some cost savings for the CDD. Ms. Harden and Mr. Davenport discussed  
165 liability risks and waiver coverage, with it being noted that Egis Insurance recommended getting  
166 workers' compensation insurance for any planned volunteer labor. Mr. Davenport noted that he  
167 could look into the insurance costs if the Board was interested in pursuing volunteer labor further.

168 **ELEVENTH ORDER OF BUSINESS – Adjournment**

169 Ms. Harden asked for final questions, comments, or corrections before requesting a motion to  
170 adjourn the meeting. There being none, Ms. Inman made a motion to adjourn the meeting.

171 On a MOTION by Ms. Inman, SECONDED by Ms. Olson, WITH ALL IN FAVOR, the Board adjourned  
172 the meeting at 6:26 p.m. for the Parkland Preserve Community Development District.

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

176 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**  
177 **meeting held on \_\_\_\_\_.**

178

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Printed Name**

179 **Title:**    **Secretary**    **Assistant Secretary**

**Title:**    **Chairman**    **Vice Chairman**

# EXHIBIT 4

Parkland Preserve  
Community Development District

Financial Statements  
Unaudited

Period Ending  
April 30, 2026



# Parkland Preserve CDD

## Balance Sheet

April 30, 2026

	<u>General Fund</u>	<u>2019A</u>	<u>2019A Acq &amp; Const</u>	<u>Totals</u>
<b>1 <u>Assets:</u></b>				
2 Cash	\$ 247,817	-	478	\$ 248,296
3 Cash Sweep	\$ 470,550	-	-	\$ 470,550
4 General Sub-account	-	-	-	-
5 Revenue	-	670,024	-	670,024
6 Sinking Fund	-	195,000	-	195,000
7 Capitalized Interest	-	-	-	-
8 Debt Service Reserve	-	766,100	-	766,100
9 Interest Account	-	257,722	-	257,722
10 Prepayment Account	-	53,625	-	53,625
11 Bond Redemption	-	-	-	-
12 Acquisition & Construction	-	-	-	-
13 Accounts Receivable	-	-	-	-
14 On-Roll Assessments Receivable	9,504	9,814	-	19,318
15 Excess Fees Received	-	-	-	-
16 Undeposited Funds	-	-	-	-
17 Due From Other Funds	-	8,072	-	8,072
18 Prepaid	-	-	-	-
19 Deposits	3,900	-	-	3,900
<b>20 <u>Total Assets</u></b>	<b>\$ 731,771</b>	<b>1,960,357</b>	<b>478</b>	<b>\$ 2,692,606</b>
<b>21 <u>Liabilities:</u></b>				
22 Accounts Payable	26,310	-	-	26,310
23 Due to Other Funds	8,072	-	-	8,072
24 Due to Developer	-	-	-	-
25 Deferred On-Roll Assessments	9,504	9,814	-	19,318
26 Retainage Payable	-	-	-	-
<b>27 <u>Total Liabilities</u></b>	<b>\$ 43,886</b>	<b>9,814</b>	<b>-</b>	<b>\$ 53,700</b>
<b>28 <u>Fund Balance:</u></b>				
29 Non-Spendable:				
30 Deposits & Prepaid	3,900	-	-	3,900
31 Restricted for:				
32 Debt Service	-	1,950,543	-	1,950,543
33 Capital Projects	-	-	478	478
34 Unassigned	683,986	-	-	683,986
<b>35 <u>Total Fund Balance</u></b>	<b>\$ 687,886</b>	<b>1,950,543</b>	<b>478</b>	<b>\$ 2,638,907</b>
<b>36 <u>Total Liabilities &amp; Fund Balance</u></b>	<b>\$ 731,771</b>	<b>1,960,357</b>	<b>478</b>	<b>\$ 2,692,606</b>

**Parkland Preserve CDD**  
**General Fund**  
**Statement of Revenues, Expenditures & Changes in Fund Balance**  
**For the Period of October 1, 2025 to April 30, 2026**

	<b>FY2026 Adopted Budget</b>	<b>Current Month</b>	<b>Actual Year-to-Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>1 Revenue:</b>					
2 Special Assessments - On-Roll	\$ 689,500	\$ 7,817	\$ 679,996	\$ (9,504)	98.62%
3 Excess Assessments	-	-	-	-	0.00%
4 Miscellaneous Revenue	-	70	1,620	1,620	950.00%
5 Interest	-	2,138	11,337	11,337	0.00%
<b>6 Total Revenue</b>	<b>689,500</b>	<b>10,025</b>	<b>692,953</b>	<b>3,453</b>	<b>100.50%</b>
<b>7 Expenditures:</b>					
<b>8 General Administrative:</b>					
9 Supervisors Compensation	10,000	800	5,400	(4,600)	54.00%
10 Management Consulting Services	38,000	3,167	22,167	(15,833)	58.33%
11 Administrative Services	2,087	174	1,217	(870)	58.33%
12 Auditing Services	3,250	-	-	(3,250)	0.00%
13 Regulatory Permit Fees	175	31	226	51	129.06%
14 Legal Advertisements	1,000	-	92	(908)	9.18%
15 Engineering Services	40,000	743	18,007	(21,993)	45.02%
16 Legal Services	70,000	-	20,567	(49,433)	29.38%
17 Website Hosting	2,316	253	3,286	970	141.88%
<b>18 Total General Administrative</b>	<b>166,828</b>	<b>5,167</b>	<b>70,961</b>	<b>(95,867)</b>	<b>42.54%</b>
<b>19 Insurance:</b>					
20 Property, General Liability, Prof.	28,051	-	26,354	(1,697)	93.95%
<b>21 Total Insurance</b>	<b>28,051</b>	<b>-</b>	<b>26,354</b>	<b>(1,697)</b>	<b>93.95%</b>
<b>22 Debt Administration:</b>					
23 Dissemination Agent	8,800	-	8,800	-	100.00%
24 Trustee Fees	6,400	-	4,267	(2,133)	66.67%
25 Arbitrage	1,300	-	650	(650)	50.00%
<b>26 Total Debt Administration</b>	<b>16,500</b>	<b>-</b>	<b>13,717</b>	<b>(2,783)</b>	<b>83.13%</b>
<b>27 Physical Environment:</b>					
28 Field Manager	30,633	2,553	17,869	(12,764)	58.33%
29 Electricity (Irrigation & Pond Pumps)	6,238	545	3,579	(2,659)	57.37%
30 Streetpole Lighting	23,039	2,235	12,707	(10,332)	55.15%
31 Water (County)	6,840	339	2,349	(4,491)	34.35%
32 Landscaping Maintenance	65,000	5,477	36,410	(28,591)	56.01%
33 Landscape Replenishment	6,064	2,982	2,982	(3,082)	49.18%
34 Irrigation Maintenance	5,513	925	964	(4,549)	17.49%
35 Stormwater Drainage/Stormwater Bank Repair	11,000	-	-	(11,000)	0.00%
36 Environmental Mitigation & Pond Maintenance	12,540	1,025	7,175	(5,365)	57.22%
37 Remote Security	6,062	563	3,820	(2,242)	63.01%
38 Gate Management	1,260	105	802	(458)	63.69%
39 Gate Access Cards	3,200	-	346	(2,854)	10.81%
40 Receptionist/Call Boxes	4,800	-	250	(4,550)	5.21%
41 Gate Repair	6,500	-	4,930	(1,570)	75.85%
42 Amenity & Community Maint & Repair	29,000	199	9,545	(19,455)	32.91%
43 Field Contingency	62,000	31	19,250	(42,750)	31.05%
<b>44 Total Physical Environment</b>	<b>279,689</b>	<b>16,979</b>	<b>122,978</b>	<b>(156,711)</b>	<b>43.97%</b>
<b>45 Amenity Center Operations:</b>					
46 Pool Service Contract	26,500	1,694	19,459	(7,041)	73.43%
47 Pool Permit	250	-	-	(250)	0.00%
48 Amenity Management	28,878	2,407	16,846	(12,033)	58.33%
49 Amenity Website & E-Blast	500	-	-	(500)	0.00%
50 Amenity Janitorial Services	10,804	2,202	9,131	(1,673)	84.52%
51 Amenity Center Internet	5,714	353	2,453	(3,261)	42.93%
52 Amenity Center Pest Control	2,000	160	1,074	(926)	53.71%

53	Refuse Service	1,654	153	1,031	(623)	62.33%
54	Capital Improvements (Resident's Requests)	22,132	-	-	(22,132)	0.00%
55	<b>Total Amenity Center Operations</b>	<b>98,432</b>	<b>6,969</b>	<b>49,993</b>	<b>(48,439)</b>	<b>50.79%</b>
56	<b>Reserves:</b>					
57	Reserve Fund Contribution	100,000	-	-	(100,000)	0.00%
58	<b>Total Reserves</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>0.00%</b>
59	<b>Total Expenditures:</b>	<b>689,500</b>	<b>29,114</b>	<b>284,003</b>	<b>(405,497)</b>	<b>41.19%</b>
60	<b>Other Financing Sources (Uses):</b>					
61	Transfers In		-	-		
62	Transfers Out					
63	<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>		
64	<b>Excess Revenue Over (Under) Expenditures</b>		<b>(19,089)</b>	<b>408,950</b>		
65	<b>Fund Balance - Beginning</b>	3,744		278,935		
66	<b>Fund Balance - Ending</b>			<b>\$ 687,886</b>		

**Parkland Preserve CDD**  
**Debt Service 2019A**  
**Statement of Revenues, Expenditures & Changes in Fund Balance**  
**For the Period of October 1, 2025 to April 30, 2026**

	<b>FY2026 Adopted Budget</b>	<b>Current Month</b>	<b>Actual Year-to-Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>1 Revenue:</b>					
2 Special Assessments - On-Roll	\$ 711,963	\$ 8,072	\$ 702,149	\$ (9,814)	98.62%
3 Excess Assessments		-		-	0.00%
4 Prepayment Income		26,811	53,621	53,621	0.00%
5 Interest		1,143	26,254	26,254	5457.00%
<b>6 Total Revenue</b>	<b>711,963</b>	<b>36,025</b>	<b>782,024</b>	<b>70,061</b>	<b>109.84%</b>
<b>7 Expenditures:</b>					
8 Interest Expense					
9 May 1, 2026	257,722	-	-	(257,722)	0.00%
10 November 1, 2025	253,091	-	257,722	4,631	101.83%
11 Principal Retirement					
12 May 1, 2026	195,000	-	-	(195,000)	0.00%
<b>13 Total Expenditures:</b>	<b>705,813</b>	<b>-</b>	<b>257,722</b>	<b>(448,091)</b>	<b>36.51%</b>
<b>14 Other Financing Sources (Uses):</b>					
15 Transfers In	-	-	-		
16 Transfers Out	-	-	-		
<b>17 Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>18 Excess Revenue Over (Under) Expenditures</b>	<b>6,150</b>	<b>36,025</b>	<b>524,302</b>		
<b>19 Fund Balance - Beginning</b>			1,426,241		
<b>20 Fund Balance - Ending</b>			<b>\$ 1,950,543</b>		

**Parkland Preserve CDD**  
**Acquisition & Construction**  
**Statement of Revenues, Expenditures & Changes in Fund Balance**  
**For the Period of October 1, 2025 to April 30, 2026**

		<b>Actual Year-to-Date</b>
1 <b>Revenue:</b>		
2   Bond Proceeds	\$	-
3   Miscellaneous Revenue		-
4   Interest		-
5 <b>Total Revenue</b>		-
6 <b>Expenditures:</b>		
7   Funding Requests		-
8   Landscape Maintenance		-
9   Environmental Mitigation & Pond Maintenance		-
10   Requisition Expenses		-
11   Retainage Expense		-
12 <b>Total Expenditures:</b>		-
13		
14 <b>Other Financing Sources (Uses):</b>		
15   Transfers In		-
16   Transfers Out		-
17 <b>Total Other Financing Sources (Uses)</b>		-
18 <b>Excess Revenue Over (Under) Expenditures</b>		-
19 <b>Fund Balance - Beginning</b>		478
20 <b>Fund Balance - Ending</b>	<b>\$</b>	<b>478</b>

**Parkland Preserve CDD**  
**GL Detail**  
**FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
<b>1101000 - Cash- Operating Account</b>							
	Transfer	04/01/2026			Funds Transfer	128.72	
	Transfer	04/02/2026			Funds Transfer	400.00	
	Bill Pmt -Check	04/03/2026	040326ACH1	Waste Pro - Palm Coast	Solid waste service		153.24
	Transfer	04/03/2026			Funds Transfer	1,125.24	
	Bill Pmt -Check	04/06/2026	1586	BNY Mellon	Tax Distribution for DS2019		701,762.30
	Bill Pmt -Check	04/06/2026	100700	Charles Aquatics, Inc	Invoice: 55426 (Reference: Aquatic Management 6 ponds Apr 26. )		1,025.00
	Bill Pmt -Check	04/06/2026	100701	Kimley Horn	Invoice: 045496000-0226 (Reference: Engineering Services Feb 26. )		7,090.61
	Bill Pmt -Check	04/06/2026	100702	Vesta District Services	Invoice: 431785 (Reference: Management Fees Apr 26. )		3,408.58
	Bill Pmt -Check	04/06/2026	100703	Cintas Corporation	Invoice: 9366081606 (Reference: AED AUTOMATIC AGREEMENT. )		154.00
	Bill Pmt -Check	04/06/2026	100704	Hi-Tech System Associates, Inc.	Invoice: 440570 (Reference: Security Monitoring Apr 26. )		279.85
	Transfer	04/07/2026			Funds Transfer	1,458.85	
	Transfer	04/09/2026			Funds Transfer		830.63
	Deposit	04/09/2026			Deposit	1,230.63	
	Bill Pmt -Check	04/10/2026	100705	Bland Landscaping Company, Inc.	Invoice: 361806 (Reference: Landscape Maintenance Apr 26. )		4,395.00
	Bill Pmt -Check	04/10/2026	100706	Cintas Corporation	Invoice: 0F61684728 (Reference: Fire Inspection. )		1,442.01
	Transfer	04/13/2026			Funds Transfer	1,442.01	
	Bill Pmt -Check	04/14/2026	100707	DoorKing, Inc.	Invoice: 2737869 (Reference: 3/12/26 - 4/11/26. )		75.95
	Transfer	04/14/2026			Funds Transfer	712,261.49	
	Transfer	04/15/2026			Funds Transfer	235.74	
	Bill Pmt -Check	04/15/2026	041526ACH1	Orkin	Pest Control.		159.79
	Deposit	04/16/2026			Deposit	70.00	
	Transfer	04/16/2026			Funds Transfer		70.00
	Bill Pmt -Check	04/20/2026	100708	Vesta Property Services Inc	Invoice: 431554 (Reference: Amenity Management Apr 26. )		8,357.91
	Transfer	04/20/2026			Funds Transfer	5,544.67	
	Bill Pmt -Check	04/20/2026	042026ACH1	St. Johns County Utility Department	835 Parkland Trl - 2/19/26 - 3/19/26		324.19
	Bill Pmt -Check	04/20/2026	042026ACH2	AT&T	Internet 3/28/26 - 4/27/26		149.80
	Bill Pmt -Check	04/20/2026	042026ACH3	Florida Power & Light	100 Parkland Trail - Mar 6, 2026 to Apr 6, 2026		675.68
	Transfer	04/22/2026			Funds Transfer	1,572.18	
	Bill Pmt -Check	04/22/2026	042226ACH1	US Bank Credit Card	Various Purchases 2/26/26 - 3/26/26		1,572.18
	Transfer	04/23/2026			Funds Transfer	203.30	
	Bill Pmt -Check	04/23/2026	042326ACH1	AT&T	Internet 4/2/25 - 5/1/26		203.30
	Transfer	04/24/2026			Funds Transfer		14,658.34
	Deposit	04/24/2026			Deposit	14,658.34	
	Bill Pmt -Check	04/27/2026	042726ACH1	Florida Power & Light	565 PARKLAND TRL # ENT Mar 13, 2026 to Apr 13, 2026		37.63
	Bill Pmt -Check	04/27/2026	042726ACH2	Florida Power & Light	795 Parkland Trail, #IRR Mar 13, 2026 to Apr 13, 2026		70.07
	Bill Pmt -Check	04/27/2026	042726ACH3	Florida Power & Light	661 Parkland Trl #Fountain Mar 13, 2026 to Apr 13, 2026		474.94
	Bill Pmt -Check	04/27/2026	042726ACH4	Florida Power & Light	100 PARKLAND TRL Mar 13, 2026 to Apr 13, 2026		1,198.95
	Bill Pmt -Check	04/27/2026	100709	Integrated Access Solutions LLC	Invoice: 5812 (Reference: Gate Management. )		125.00
	Bill Pmt -Check	04/27/2026	100710	Contact One	Invoice: 260401170101 (Reference: 5/1/25-5/31/26. )		207.50
	Transfer	04/27/2026			Funds Transfer	1,781.59	
	Transfer	04/28/2026			Funds Transfer	332.50	
	Bill Pmt -Check	04/29/2026	1587	Alfred W. Myslicki, Jr.	BOS Meeting 4/27/26		200.00
	Bill Pmt -Check	04/29/2026	1588	Clare M. Olson	BOS Meeting 4/27/26		200.00
	Bill Pmt -Check	04/29/2026	1589	John W. Vicich	BOS Meeting 4/27/26		200.00
	Bill Pmt -Check	04/29/2026	1590	Kimberly D. Inman	BOS Meeting 4/27/26		200.00
	Bill Pmt -Check	04/30/2026	100711	Bland Landscaping Company, Inc.	Invoice: 362665 (Reference: Irrigation Repairs. )		925.00
	Transfer	04/30/2026			Funds Transfer	8,357.91	
	Deposit	04/30/2026			Interest	20.55	
						<b>750,823.72</b>	<b>750,627.45</b>
<b>Total 1101000 - Cash- Operating Account</b>							
<b>1101010 - BU Sweep</b>							
	Transfer	04/01/2026			Funds Transfer		128.72
	Transfer	04/02/2026			Funds Transfer		400.00
	Transfer	04/03/2026			Funds Transfer		1,125.24
	Transfer	04/07/2026			Funds Transfer		1,458.85

**Parkland Preserve CDD**  
**GL Detail**  
**FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
	Transfer	04/09/2026			Funds Transfer	830.63	
	Transfer	04/13/2026			Funds Transfer		1,442.01
	Transfer	04/14/2026			Funds Transfer		712,261.49
	Transfer	04/15/2026			Funds Transfer		235.74
	Transfer	04/16/2026			Funds Transfer	70.00	
	Transfer	04/20/2026			Funds Transfer		5,544.67
	Transfer	04/22/2026			Funds Transfer		1,572.18
	Transfer	04/23/2026			Funds Transfer		203.30
	Transfer	04/24/2026			Funds Transfer	14,658.34	
	Transfer	04/27/2026			Funds Transfer		1,781.59
	Transfer	04/28/2026			Funds Transfer		332.50
	Transfer	04/30/2026			Funds Transfer		8,357.91
	Deposit	04/30/2026			Interest	2,117.66	
Total 1101010 · BU Sweep						17,676.63	734,844.20
<b>7255900 · 2019A - Revenue</b>							
	Transfer	04/06/2026			Funds Transfer	2,252.49	
	Deposit	04/06/2026			Interest	1,143.01	
	Deposit	04/15/2026			Deposit	701,762.30	
	Transfer	04/27/2026			Funds Transfer		194,861.68
	Transfer	04/27/2026			Funds Transfer		251,477.39
Total 7255900 · 2019A - Revenue						705,157.80	446,339.07
<b>7255902 · 2019A Sink Fund</b>							
	Transfer	04/27/2026			Funds Transfer	194,861.68	
Total 7255902 · 2019A Sink Fund						194,861.68	0.00
<b>7256000 · 2019A - DS Reserve</b>							
	Deposit	04/03/2026			Interest	2,252.49	
	Transfer	04/06/2026			Funds Transfer		2,252.49
Total 7256000 · 2019A - DS Reserve						2,252.49	2,252.49
<b>7256100 · 2019A - Interest Acct.</b>							
	Transfer	04/27/2026			Funds Transfer	251,477.39	
Total 7256100 · 2019A - Interest Acct.						251,477.39	0.00
<b>7256101 · 2019A Prepayment</b>							
	Deposit	04/16/2026			Deposit	26,810.50	
Total 7256101 · 2019A Prepayment						26,810.50	0.00
<b>1131005 · On Roll Assessment Receivable</b>							
	General Journal	04/30/2026	147		Tax Distribution April 2026		7,817.15
Total 1131005 · On Roll Assessment Receivable						0.00	7,817.15
<b>2131001 · Due From GF 001 (201)</b>							
	Deposit	04/15/2026	3917		Money Owed to DS from GF for Tax Distributions		701,762.30
	General Journal	04/30/2026	147		Tax Distribution April 2026	8,071.82	
Total 2131001 · Due From GF 001 (201)						8,071.82	701,762.30
<b>2131005 · DS On Roll Assessment Rec</b>							
	General Journal	04/30/2026	147		Tax Distribution April 2026		8,071.82
Total 2131005 · DS On Roll Assessment Rec						0.00	8,071.82
<b>1202000 · Accounts Payable</b>							
	Bill	04/01/2026	431785	Vesta District Services	Reference: Management Fees Apr 26.		3,408.58
	Bill	04/01/2026	55426	Charles Aquatics, Inc	Reference: Aquatic Management 6 ponds Apr 26.		1,025.00
	Bill	04/01/2026	440570	Hi-Tech System Associates, Inc.	Reference: Security Monitoring Apr 26.		279.85
	Bill	04/01/2026	Tax Dist 26-1	BNY Mellon	Tax Distribution for DS2019		701,762.30
	Bill	04/01/2026	361806	Bland Landscaping Company, Inc.	Reference: Landscape Maintenance Apr 26.		4,395.00
	Bill	04/01/2026	431554	Vesta Property Services Inc	Reference: Amenity Management Apr 26.		8,357.91
	Bill	04/01/2026	309264701 4/26	AT&T	Internet 4/2/25 - 5/1/26		203.30
	Bill	04/02/2026	0000494045	Waste Pro - Palm Coast	Solid waste service		153.24
	Bill Pmt -Check	04/03/2026	040326ACH1	Waste Pro - Palm Coast	Solid waste service	153.24	
	Bill Pmt -Check	04/06/2026	1586	BNY Mellon	Tax Distribution for DS2019	701,762.30	

**Parkland Preserve CDD  
GL Detail  
FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
	Bill Pmt -Check	04/06/2026	100700	Charles Aquatics, Inc	Invoice: 55426 (Reference: Aquatic Management 6 ponds Apr 26. )	1,025.00	
	Bill Pmt -Check	04/06/2026	100701	Kimley Horn	Invoice: 045496000-0226 (Reference: Engineering Services Feb 26. )	7,090.61	
	Bill Pmt -Check	04/06/2026	100702	Vesta District Services	Invoice: 431785 (Reference: Management Fees Apr 26. )	3,408.58	
	Bill Pmt -Check	04/06/2026	100703	Cintas Corporation	Invoice: 9366081606 (Reference: AED AUTOMATIC AGREEMENT. )	154.00	
	Bill Pmt -Check	04/06/2026	100704	Hi-Tech System Associates, Inc.	Invoice: 440570 (Reference: Security Monitoring Apr 26. )	279.85	
	Bill	04/06/2026	12378-76105 4/26	Florida Power & Light	100 Parkland Trail - Mar 6, 2026 to Apr 6, 2026		675.68
	Bill	04/06/2026	38743625	Halloco Heating & Air LLC	Reference: A/C Service call & diagnosis.		505.00
	Bill Pmt -Check	04/10/2026	100705	Bland Landscaping Company, Inc.	Invoice: 361806 (Reference: Landscape Maintenance Apr 26. )	4,395.00	
	Bill Pmt -Check	04/10/2026	100706	Cintas Corporation	Invoice: 0F61684728 (Reference: Fire Inspection. )	1,442.01	
	Bill	04/12/2026	2737869	DoorKing, Inc.	Reference: 3/12/26 - 4/11/26.		75.95
	Bill	04/13/2026	07380-54261 4/26	Florida Power & Light	565 PARKLAND TRL # ENT Mar 13, 2026 to Apr 13, 2026		37.63
	Bill	04/13/2026	51433-49560 4/26	Florida Power & Light	661 Parkland Trl #Fountain Mar 13, 2026 to Apr 13, 2026		474.94
	Bill	04/13/2026	80159-46489 4/26	Florida Power & Light	100 PARKLAND TRL Mar 13, 2026 to Apr 13, 2026		1,198.95
	Bill	04/13/2026	00268-43268 4/26	Florida Power & Light	795 Parkland Trail, #IRR Mar 13, 2026 to Apr 13, 2026		70.07
	Bill	04/13/2026	293618138	Orkin	Pest Control.		159.79
	Bill Pmt -Check	04/14/2026	100707	DoorKing, Inc.	Invoice: 2737869 (Reference: 3/12/26 - 4/11/26. )	75.95	
	Bill Pmt -Check	04/15/2026	041526ACH1	Orkin	Pest Control.	159.79	
	Bill	04/19/2026	576585-139614 4/26	St. Johns County Utility Department	835 Parkland Trl - 3/19/26 - 4/19/26		339.08
	Bill Pmt -Check	04/20/2026	100708	Vesta Property Services Inc	Invoice: 431554 (Reference: Amenity Management Apr 26. )	8,357.91	
	Bill	04/20/2026	260401170101	Contact One	Reference: 5/1/25-5/31/26.		207.50
	Bill Pmt -Check	04/20/2026	042026ACH1	St. Johns County Utility Department	835 Parkland Trl - 2/19/26 - 3/19/26	324.19	
	Bill Pmt -Check	04/20/2026	042026ACH2	AT&T	Internet 3/28/26 - 4/27/26	149.80	
	Bill Pmt -Check	04/20/2026	042026ACH3	Florida Power & Light	100 Parkland Trail - Mar 6, 2026 to Apr 6, 2026	675.68	
	Bill	04/22/2026	5812	Integrated Access Solutions LLC	Reference: Gate Management.		125.00
	Bill Pmt -Check	04/22/2026	042226ACH1	US Bank Credit Card	Various Purchases 2/26/26 - 3/26/26	1,572.18	
	Bill Pmt -Check	04/23/2026	042326ACH1	AT&T	Internet 4/2/25 - 5/1/26	203.30	
	Bill Pmt -Check	04/27/2026	042726ACH1	Florida Power & Light	565 PARKLAND TRL # ENT Mar 13, 2026 to Apr 13, 2026	37.63	
	Bill Pmt -Check	04/27/2026	042726ACH2	Florida Power & Light	795 Parkland Trail, #IRR Mar 13, 2026 to Apr 13, 2026	70.07	
	Bill Pmt -Check	04/27/2026	042726ACH3	Florida Power & Light	661 Parkland Trl #Fountain Mar 13, 2026 to Apr 13, 2026	474.94	
	Bill Pmt -Check	04/27/2026	042726ACH4	Florida Power & Light	100 PARKLAND TRL Mar 13, 2026 to Apr 13, 2026	1,198.95	
	Bill Pmt -Check	04/27/2026	100709	Integrated Access Solutions LLC	Invoice: 5812 (Reference: Gate Management. )	125.00	
	Bill Pmt -Check	04/27/2026	100710	Contact One	Invoice: 260401170101 (Reference: 5/1/25-5/31/26. )	207.50	
	Bill	04/27/2026	310213500 5/26	AT&T	Internet 4/28/26 - 5/27/26		149.80
	Bill	04/27/2026	042726	US Bank Credit Card	Various Purchases 3/27/26 - 4/27/26		447.42
	Credit	04/27/2026	042726	US Bank Credit Card	Various Purchases 3/27/26 - 4/27/26	513.89	
	Bill	04/28/2026	362665	Bland Landscaping Company, Inc.	Reference: Irrigation Repairs.		925.00
	Bill	04/29/2026	042726	Alfred W. Myslicki, Jr.	BOS Meeting 4/27/26		200.00
	Bill	04/29/2026	042726	Clare M. Olson	BOS Meeting 4/27/26		200.00
	Bill	04/29/2026	042726	Kimberly D. Inman	BOS Meeting 4/27/26		200.00
	Bill	04/29/2026	042726	John W. Vicich	BOS Meeting 4/27/26		200.00
	Bill Pmt -Check	04/29/2026	1587	Alfred W. Myslicki, Jr.	BOS Meeting 4/27/26	200.00	
	Bill Pmt -Check	04/29/2026	1588	Clare M. Olson	BOS Meeting 4/27/26	200.00	
	Bill Pmt -Check	04/29/2026	1589	John W. Vicich	BOS Meeting 4/27/26	200.00	
	Bill Pmt -Check	04/29/2026	1590	Kimberly D. Inman	BOS Meeting 4/27/26	200.00	
	Bill	04/29/2026	7407807	Hawkins Inc.	Reference: Pool Chemicals.		582.00
	Bill Pmt -Check	04/30/2026	100711	Bland Landscaping Company, Inc.	Invoice: 362665 (Reference: Irrigation Repairs. )	925.00	
	Bill	04/30/2026	9370520937	Cintas Corporation	Reference: AED AUTOMATIC AGREEMENT.		164.00
	Bill	04/30/2026	365528	Bland Landscaping Company, Inc.	Reference: Pool Equipment Screening Apr 26.		2,982.00
	Bill	04/30/2026	365531	Bland Landscaping Company, Inc.	Reference: Spring Seasonal Annuals.		1,082.00
	Bill	04/30/2026	432429	Vesta District Services	Reference: Billable Expenses - Apr 2026.		30.55
	Bill	04/30/2026	045496000-0426	Kimley Horn	Reference: Engineering Services Apr 26.		742.54
Total 1202000 - Accounts Payable						735,582.37	731,360.08
1202105 - Deferred On Roll Assessment							
	General Journal	04/30/2026	147		Tax Distribution April 2026	7,817.15	
Total 1202105 - Deferred On Roll Assessment						7,817.15	0.00

**Parkland Preserve CDD**  
**GL Detail**  
**FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
<b>1207001 · DTFD- Due to Debt Service Fund</b>							
	Bill	04/01/2026	Tax Dist 26-1	BNY Mellon	Tax Distribution for DS2019	701,762.30	
	General Journal	04/30/2026	147		Tax Distribution April 2026		8,071.82
Total 1207001 · DTFD- Due to Debt Service Fund						701,762.30	8,071.82
<b>2230005 · Deferred Assessments DS2019</b>							
	General Journal	04/30/2026	147		Tax Distribution April 2026	8,071.82	
Total 2230005 · Deferred Assessments DS2019						8,071.82	0.00
<b>1300000 · Temp Deposits - GF</b>							
	Deposit	04/09/2026			St. Johns County Tax Collector		1,230.63
	Deposit	04/24/2026			St. Johns County Tax Collector		14,658.34
	General Journal	04/30/2026	147		Tax Distribution April 2026	15,888.97	
Total 1300000 · Temp Deposits - GF						15,888.97	15,888.97
<b>1363001 · Special Assessments - On Roll</b>							
<b>1363111 · Assessments On Roll</b>							
	General Journal	04/30/2026	147		Tax Distribution April 2026		7,817.15
Total 1363111 · Assessments On Roll						0.00	7,817.15
Total 1363001 · Special Assessments - On Roll						0.00	7,817.15
<b>1363005 · Interest - Investments</b>							
	Deposit	04/30/2026			Interest		20.55
	Deposit	04/30/2026			Interest		2,117.66
Total 1363005 · Interest - Investments						0.00	2,138.21
<b>1363097 · Gate Access Cards</b>							
	Deposit	04/16/2026	1569		Gate sticker-Clark		50.00
	Deposit	04/16/2026	1065		Gate access card- Weigel		20.00
Total 1363097 · Gate Access Cards						0.00	70.00
<b>2361001 · Interest- Investment 201</b>							
	Deposit	04/03/2026			Interest		2,252.49
	Deposit	04/06/2026			Interest		1,143.01
Total 2361001 · Interest- Investment 201						0.00	3,395.50
<b>2363109 · SPEC Assessment On Roll 201</b>							
	General Journal	04/30/2026	147		Tax Distribution April 2026		8,071.82
Total 2363109 · SPEC Assessment On Roll 201						0.00	8,071.82
<b>2363117 · Prepayment Income</b>							
	Deposit	04/16/2026	256	Evelyn Maysonet	Bond Payoff - Series 2019A - 812 Parkland		26,810.50
Total 2363117 · Prepayment Income						0.00	26,810.50
<b>1100000 · Administrative</b>							
<b>1511001 · Supervisors Compensation</b>							
	Bill	04/29/2026	042726	Alfred W. Myslicki, Jr.	BOS Meeting 3/16/26	200.00	
	Bill	04/29/2026	042726	Clare M. Olson	BOS Meeting 3/16/26	200.00	
	Bill	04/29/2026	042726	Kimberly D. Inman	BOS Meeting 3/16/26	200.00	
	Bill	04/29/2026	042726	John W. Vicich	BOS Meeting 3/16/26	200.00	
Total 1511001 · Supervisors Compensation						800.00	0.00
<b>1513025 · Management Consulting Services</b>							
	Bill	04/01/2026	431785	Vesta District Services	Management Fees Apr 26.	3,166.66	
Total 1513025 · Management Consulting Services						3,166.66	0.00
<b>1513029 · Administrative Services</b>							
	Bill	04/01/2026	431785	Vesta District Services	Management Fees Apr 26.	173.92	
Total 1513029 · Administrative Services						173.92	0.00
<b>1513090 · Engineering Services</b>							
	Bill	04/30/2026	045496000-0426	Kimley Horn	Reference: Engineering Services Apr 26.	742.54	
Total 1513090 · Engineering Services						742.54	0.00
<b>1514020 · Website Hosting &amp; Management</b>							
	Bill	04/01/2026	431785	Vesta District Services	Management Fees Apr 26.	68.00	
	Bill	04/01/2026	431554	Vesta Property Services Inc	Amenity Management Apr 26.	185.00	

**Parkland Preserve CDD**  
**GL Detail**  
**FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
Total 1514020 · Website Hosting & Management						253.00	0.00
Total 1100000 · Administrative						5,136.12	0.00
<b>1160000 · Physical Environment</b>							
<b>1513012 · Field Manager</b>							
	Bill	04/01/2026	431554	Vesta Property Services Inc	Amenity Management Apr 26.	2,552.75	
Total 1513012 · Field Manager						2,552.75	0.00
<b>1513013 · Remote Security</b>							
	Bill	04/01/2026	440570	Hi-Tech System Associates, Inc.	Security Monitoring Apr 26.	279.85	
	Bill	04/12/2026	2737869	DoorKing, Inc.	3/12/26 - 4/11/26.	75.95	
	Bill	04/20/2026	260401170101	Contact One	5/1/25-5/31/26.	207.50	
Total 1513013 · Remote Security						563.30	0.00
<b>1513019 · Gate Management</b>							
	Bill	04/01/2026	431554	Vesta Property Services Inc	Amenity Management Apr 26.	105.00	
Total 1513019 · Gate Management						105.00	0.00
<b>1513045 · Electricity (Irrig and Pumps)</b>							
	Bill	04/13/2026	51433-49560 4/26	Florida Power & Light	661 Parkland Trl #Fountain Mar 13, 2026 to Apr 13, 2026	474.94	
	Bill	04/13/2026	00268-43268 4/26	Florida Power & Light	795 Parkland Trail, #IRR Mar 13, 2026 to Apr 13, 2026	70.07	
Total 1513045 · Electricity (Irrig and Pumps)						545.01	0.00
<b>1513052 · Electricity(Streetlights)</b>							
	Bill	04/06/2026	12378-76105 4/26	Florida Power & Light	100 Parkland Trail - Mar 6, 2026 to Apr 6, 2026	675.68	
	Bill	04/13/2026	07380-54261 4/26	Florida Power & Light	565 PARKLAND TRL # ENT Mar 13, 2026 to Apr 13, 2026	37.63	
	Bill	04/13/2026	80159-46489 4/26	Florida Power & Light	100 PARKLAND TRL Mar 13, 2026 to Apr 13, 2026	1,198.95	
	Bill	04/27/2026	042726	US Bank Credit Card	Amazon	322.48	
Total 1513052 · Electricity(Streetlights)						2,234.74	0.00
<b>1530000 · Water (County)</b>							
	Bill	04/19/2026	576585-139614 4/26	St. Johns County Utility Department	835 Parkland Trl - 3/19/26 - 4/19/26	339.08	
Total 1530000 · Water (County)						339.08	0.00
<b>1530010 · Landscaping Maintenance</b>							
	Bill	04/01/2026	361806	Bland Landscaping Company, Inc.	Landscape Maintenance Apr 26.	4,395.00	
	Bill	04/30/2026	365531	Bland Landscaping Company, Inc.	Spring Seasonal Annuals.	1,082.00	
Total 1530010 · Landscaping Maintenance						5,477.00	0.00
<b>1530020 · Landscape Replenishment</b>							
	Bill	04/30/2026	365528	Bland Landscaping Company, Inc.	Pool Equipment Screening Apr 26.	2,982.00	
Total 1530020 · Landscape Replenishment						2,982.00	0.00
<b>1530030 · Irrigation Maintenance</b>							
	Bill	04/28/2026	362665	Bland Landscaping Company, Inc.	Irrigation Repairs.	925.00	
Total 1530030 · Irrigation Maintenance						925.00	0.00
<b>1541020 · Env. Mitigation &amp; Pond Maint</b>							
	Bill	04/01/2026	55426	Charles Aquatics, Inc	Aquatic Management 6 ponds Apr 26.	1,025.00	
Total 1541020 · Env. Mitigation & Pond Maint						1,025.00	0.00
<b>1541035 · Field Contingency</b>							
	Bill	04/30/2026	432429	Vesta District Services	Mailing	30.55	
Total 1541035 · Field Contingency						30.55	0.00
<b>1573015 · Amenity &amp; Community Maint &amp; Rep</b>							
	Bill	04/27/2026	042726	US Bank Credit Card	Amazon	35.49	
	Bill	04/30/2026	9370520937	Cintas Corporation	AED AUTOMATIC AGREEMENT.	164.00	
Total 1573015 · Amenity & Community Maint & Rep						199.49	0.00
Total 1160000 · Physical Environment						16,978.92	0.00
<b>1180000 · Amenity Center Operations</b>							
<b>1541050 · Pool Service Contract</b>							
	Bill	04/01/2026	431554	Vesta Property Services Inc	Reference: Amenity Management Apr 26.	2,208.33	
	Credit	04/27/2026	042726	US Bank Credit Card	Amazon		513.89
Total 1541050 · Pool Service Contract						2,208.33	513.89
<b>1541056 · Amenity Ctr Cleaning &amp; Maint</b>							
	Bill	04/01/2026	431554	Vesta Property Services Inc	Amenity Management Apr 26.	900.33	

**Parkland Preserve CDD**  
**GL Detail**  
**FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
	Bill	04/06/2026	38743625	Halco Heating & Air LLC	A/C Service call & diagnosis.	505.00	
	Bill	04/22/2026	5812	Integrated Access Solutions LLC	Gate Management.	125.00	
	Bill	04/27/2026	042726	US Bank Credit Card	Amazon	49.46	
	Bill	04/27/2026	042726	US Bank Credit Card	Amazon	39.99	
	Bill	04/29/2026	7407807	Hawkins Inc.	Pool Chemicals.	582.00	
Total 1541056 · Amenity Ctr Cleaning & Maint						2,201.78	0.00
<b>1541058 · Amenity Management</b>							
	Bill	04/01/2026	431554	Vesta Property Services Inc	Amenity Management Apr 26.	2,406.50	
Total 1541058 · Amenity Management						2,406.50	0.00
<b>1541091 · Amenity Ctr Internet</b>							
	Bill	04/01/2026	309264701 4/26	AT&T	Internet 4/2/25 - 5/1/26	203.30	
	Bill	04/27/2026	310213500 5/26	AT&T	Internet 4/28/26 - 5/27/26	149.80	
Total 1541091 · Amenity Ctr Internet						353.10	0.00
<b>1542060 · Amenity Center Pest Control</b>							
	Bill	04/13/2026	293618138	Orkin	Pest Control.	159.79	
Total 1542060 · Amenity Center Pest Control						159.79	0.00
<b>1546035 · Refuse Service</b>							
	Bill	04/02/2026	0000494045	Waste Pro - Palm Coast	Solid waste service	153.24	
Total 1546035 · Refuse Service						153.24	0.00
Total 1180000 · Amenity Center Operations						7,482.74	513.89
<b>TOTAL</b>						<b>3,455,852.42</b>	<b>3,455,852.42</b>

# EXHIBIT 5

Parkland Preserve  
Community Development District

Financial Statements  
Unaudited

Period Ending  
May 31, 2026



# Parkland Preserve CDD

## Balance Sheet

May 31, 2026

	<u>General Fund</u>	<u>2019A</u>	<u>2019A Acq &amp; Const</u>	<u>Totals</u>
<b>1 <u>Assets:</u></b>				
2 Cash	\$ 249,343	-	478	\$ 249,821
3 Cash Sweep	\$ 423,753	-	-	\$ 423,753
4 General Sub-account	-	-	-	-
5 Revenue	-	674,220	-	674,220
6 Sinking Fund	-	74	-	74
7 Capitalized Interest	-	-	-	-
8 Debt Service Reserve	-	766,100	-	766,100
9 Interest Account	-	101	-	101
10 Prepayment Account	-	53,706	-	53,706
11 Bond Redemption	-	-	-	-
12 Acquisition & Construction	-	-	-	-
13 Accounts Receivable	-	-	-	-
14 On-Roll Assessments Receivable	9,504	9,814	-	19,318
15 Excess Fees Received	-	-	-	-
16 Undeposited Funds	-	-	-	-
17 Due From Other Funds	-	8,072	-	8,072
18 Prepaid	-	-	-	-
19 Deposits	3,900	-	-	3,900
<b>20 <u>Total Assets</u></b>	<b>\$ 686,500</b>	<b>1,512,087</b>	<b>478</b>	<b>\$ 2,199,065</b>
<b>21 <u>Liabilities:</u></b>				
22 Accounts Payable	3,865	-	-	3,865
23 Due to Other Funds	8,072	-	-	8,072
24 Due to Developer	-	-	-	-
25 Deferred On-Roll Assessments	9,504	9,814	-	19,318
26 Retainage Payable	-	-	-	-
<b>27 <u>Total Liabilities</u></b>	<b>\$ 21,442</b>	<b>9,814</b>	<b>-</b>	<b>\$ 31,255</b>
<b>28 <u>Fund Balance:</u></b>				
29 Non-Spendable:				
30 Deposits & Prepaid	3,900	-	-	3,900
31 Restricted for:				
32 Debt Service	-	1,502,273	-	1,502,273
33 Capital Projects	-	-	478	478
34 Unassigned	661,158	-	-	661,158
<b>35 <u>Total Fund Balance</u></b>	<b>\$ 665,058</b>	<b>1,502,273</b>	<b>478</b>	<b>\$ 2,167,810</b>
<b>36 <u>Total Liabilities &amp; Fund Balance</u></b>	<b>\$ 686,500</b>	<b>1,512,087</b>	<b>478</b>	<b>\$ 2,199,065</b>

**Parkland Preserve CDD**  
**General Fund**  
**Statement of Revenues, Expenditures & Changes in Fund Balance**  
**For the Period of October 1, 2025 to May 31, 2026**

	FY2026 Adopted Budget	FY2026 Month of May	FY2026 Actual Year-to-Date	Variance	% of Budget
<b>1 Revenue:</b>					
2 Special Assessments - On-Roll	\$ 689,500	\$ -	\$ 679,996	\$ (9,504)	99%
3 Excess Assessments	-	-	-	-	0%
4 Miscellaneous Revenue	-	70	1,690	1,690	950%
5 Interest	-	1,238	12,575	12,575	0%
<b>6 Total Revenue</b>	<b>689,500</b>	<b>1,308</b>	<b>694,261</b>	<b>4,761</b>	<b>101%</b>
<b>7 Expenditures:</b>					
<b>8 General Administrative:</b>					
9 Supervisors Compensation	10,000	-	5,400	(4,600)	54%
10 Management Consulting Services	38,000	3,167	25,333	(12,667)	67%
11 Administrative Services	2,087	174	1,391	(696)	67%
12 Auditing Services	3,250	-	-	(3,250)	0%
13 Regulatory Permit Fees	175	-	226	51	129%
14 Legal Advertisements	1,000	-	92	(908)	9%
15 Engineering Services	40,000	-	18,007	(21,993)	45%
16 Legal Services	70,000	-	20,567	(49,433)	29%
17 Website Hosting	2,316	253	3,539	1,223	153%
<b>18 Total General Administrative</b>	<b>166,828</b>	<b>3,594</b>	<b>74,554</b>	<b>(92,274)</b>	<b>45%</b>
<b>19 Insurance:</b>					
20 Property, General Liability, Prof.	28,051	-	26,354	(1,697)	94%
<b>21 Total Insurance</b>	<b>28,051</b>	<b>-</b>	<b>26,354</b>	<b>(1,697)</b>	<b>94%</b>
<b>22 Debt Administration:</b>					
23 Dissemination Agent	8,800	-	8,800	-	100%
24 Trustee Fees	6,400	-	4,267	(2,133)	67%
25 Arbitrage	1,300	-	650	(650)	50%
<b>26 Total Debt Administration</b>	<b>16,500</b>	<b>-</b>	<b>13,717</b>	<b>(2,783)</b>	<b>83%</b>
<b>27 Physical Environment:</b>					
28 Field Manager	30,633	2,553	20,422	(10,211)	67%
29 Electricity (Irrigation & Pond Pumps)	6,238	528	4,107	(2,131)	66%
30 Streetpole Lighting	23,039	1,871	14,578	(8,461)	63%
31 Water (County)	6,840	381	2,731	(4,109)	40%
32 Landscaping Maintenance	65,000	4,395	40,805	(24,196)	63%
33 Landscape Replenishment	6,064	1,283	4,265	(1,799)	70%
34 Irrigation Maintenance	5,513	1,020	1,984	(3,529)	36%
35 Stormwater Drainage/Stormwater Bank Repair	11,000	-	-	(11,000)	0%
36 Environmental Mitigation & Pond Maintenance	12,540	1,025	8,200	(4,340)	65%
37 Remote Security	6,062	559	4,379	(1,683)	72%
38 Gate Management	1,260	105	907	(353)	72%
39 Gate Access Cards	3,200	-	346	(2,854)	11%
40 Receptionist/Call Boxes	4,800	-	250	(4,550)	5%
41 Gate Repair	6,500	-	4,930	(1,570)	76%
42 Amenity & Community Maint & Repair	29,000	164	9,709	(19,291)	33%
43 Field Contingency	62,000	-	19,250	(42,750)	31%
<b>44 Total Physical Environment</b>	<b>279,689</b>	<b>13,884</b>	<b>136,862</b>	<b>(142,827)</b>	<b>49%</b>
<b>45 Amenity Center Operations:</b>					
46 Pool Service Contract	26,500	2,208	21,667	(4,833)	82%
47 Pool Permit	250	350	350	100	140%
48 Amenity Management	28,878	2,407	19,252	(9,626)	67%
49 Amenity Website & E-Blast	500	-	-	(500)	0%
50 Amenity Janitorial Services	10,804	1,025	10,156	(648)	94%
51 Amenity Center Internet	5,714	353	2,806	(2,908)	49%
52 Amenity Center Pest Control	2,000	160	1,234	(766)	62%
53 Refuse Service	1,654	153	1,184	(470)	72%

54	Capital Improvements (Resident's Requests)	22,132	-	-	(22,132)	0%
55	<b>Total Amenity Center Operations</b>	<b>98,432</b>	<b>6,657</b>	<b>56,650</b>	<b>(41,782)</b>	<b>58%</b>
56	<b>Reserves:</b>					
57	Reserve Fund Contribution	100,000	-	-	(100,000)	0%
58	<b>Total Reserves</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>0%</b>
59	<b>Total Expenditures:</b>	<b>689,500</b>	<b>24,135</b>	<b>308,137</b>	<b>(381,363)</b>	<b>45%</b>
60	<b>Other Financing Sources (Uses):</b>					
61	Transfers In		-	-		
62	Transfers Out					
63	<b>Total Other Financing Sources (Uses)</b>		<b>-</b>	<b>-</b>		
64	<b>Excess Revenue Over (Under) Expenditures</b>		<b>(22,827)</b>	<b>386,123</b>		
65	<b>Fund Balance - Beginning</b>	3,744		278,935		
66	<b>Fund Balance - Ending</b>			<b>\$ 665,058</b>		

**Parkland Preserve CDD**  
**Debt Service 2019A**  
**Statement of Revenues, Expenditures & Changes in Fund Balance**  
**For the Period of October 1, 2025 to May 31, 2026**

	<b>FY2026 Adopted Budget</b>	<b>FY2026 Month of May</b>	<b>FY2026 Actual Year-to-Date</b>	<b>Variance</b>	<b>% of Budget</b>
<b>1 Revenue:</b>					
2 Special Assessments - On-Roll	\$ 711,963	\$ -	\$ 702,149	\$ (9,814)	99%
3 Excess Assessments		-		-	0%
4 Prepayment Income		-	53,621	53,621	0%
5 Interest		4,452	30,706	30,706	5457%
<b>6 Total Revenue</b>	<b>711,963</b>	<b>4,452</b>	<b>786,475</b>	<b>74,513</b>	<b>110%</b>
<b>7 Expenditures:</b>					
8 Interest Expense					
9 May 1, 2026	257,722	257,722	257,722	-	100%
10 November 1, 2025	253,091	-	257,722	4,631	102%
11 Principal Retirement					
12 May 1, 2026	195,000	195,000	195,000	-	100%
<b>13 Total Expenditures:</b>	<b>705,813</b>	<b>452,722</b>	<b>710,444</b>	<b>4,631</b>	<b>101%</b>
<b>14 Other Financing Sources (Uses):</b>					
15 Transfers In	-	-	-		
16 Transfers Out	-	-	-		
<b>17 Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>18 Excess Revenue Over (Under) Expenditures</b>	<b>6,150</b>	<b>(448,270)</b>	<b>76,032</b>		
<b>19 Fund Balance - Beginning</b>			1,426,241		
<b>20 Fund Balance - Ending</b>			<b>\$ 1,502,273</b>		

**Parkland Preserve CDD**  
**Acquisition & Construction**  
**Statement of Revenues, Expenditures & Changes in Fund Balance**  
**For the Period of October 1, 2025 to May 31, 2026**

		<b>Actual Year-to-Date</b>
1 <b>Revenue:</b>		
2   Bond Proceeds	\$	-
3   Miscellaneous Revenue		-
4   Interest		-
5 <b>Total Revenue</b>		-
6 <b>Expenditures:</b>		
7   Funding Requests		-
8   Landscape Maintenance		-
9   Environmental Mitigation & Pond Maintenance		-
10   Requisition Expenses		-
11   Retainage Expense		-
12 <b>Total Expenditures:</b>		-
13		
14 <b>Other Financing Sources (Uses):</b>		
15   Transfers In		-
16   Transfers Out		-
17 <b>Total Other Financing Sources (Uses)</b>		-
18 <b>Excess Revenue Over (Under) Expenditures</b>		-
19 <b>Fund Balance - Beginning</b>		478
20 <b>Fund Balance - Ending</b>	<b>\$</b>	<b>478</b>

**Parkland Preserve CDD**  
**GL Detail**  
**FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
<b>1101000 - Cash- Operating Account</b>							
	Bill Pmt -Check	05/01/2026	100712	Vesta Property Services Inc	Invoice: 432090 (Reference: Amenity Management. )		8,357.91
	Transfer	05/01/2026			Funds Transfer		20.55
	Deposit	05/04/2026			Deposit	150.00	
	Bill Pmt -Check	05/04/2026	100713	Charles Aquatics, Inc	Invoice: 4645034 (Reference: Aquatic Services. )		1,025.00
	Bill Pmt -Check	05/04/2026	100714	Kimley Horn	Invoice: 045496000-0326 (Reference: Engineering Services Mar 26. )		882.52
	Transfer	05/04/2026			Funds Transfer	50.00	
	Bill Pmt -Check	05/05/2026	100715	Hawkins Inc.	Invoice: 7407807 (Reference: Pool Chemicals. )		582.00
	Bill Pmt -Check	05/05/2026	100716	Hallco Heating & Air LLC	Invoice: 38743625 (Reference: A/C Service call & diagnosis. )		505.00
	Bill Pmt -Check	05/05/2026	100717	Bland Landscaping Company, Inc.	Invoice: 365528 (Reference: Pool Equipment Screening Apr 26. ) Invoice: 365531 (Reference: Spr...		4,064.00
	Bill Pmt -Check	05/05/2026	100718	Cintas Corporation	Invoice: 9370520937 (Reference: AED AUTOMATIC AGREEMENT. )		164.00
	Transfer	05/05/2026			Funds Transfer	1,578.24	
	Bill Pmt -Check	05/05/2026	050526ACH1	Waste Pro - Palm Coast	Solid waste service		153.24
	Bill Pmt -Check	05/06/2026	100719	Hi-Tech System Associates, Inc.	Invoice: 442068 (Reference: Security Monitoring May 26. )		279.85
	Bill Pmt -Check	05/06/2026	100720	Bland Landscaping Company, Inc.	Invoice: 364334 (Reference: Landscape Maintenance May 26. )		4,395.00
	Transfer	05/06/2026			Funds Transfer	164.00	
	Transfer	05/07/2026			Funds Transfer	279.85	
	Bill Pmt -Check	05/11/2026	100721	Jax Dirtwork Inc.	Invoice: 26-354 (Reference: Inlet Protection Sod & Erosion Control.. )		18,760.91
	Transfer	05/11/2026			1	8,357.91	
	Transfer	05/12/2026			Funds Transfer	1,464.52	
	Transfer	05/13/2026			Funds Transfer	505.00	
	Bill Pmt -Check	05/14/2026	100722	DoorKing, Inc.	Invoice: 2760369 (Reference: 4/12/26 - 5/11/26. )		75.95
	Bill Pmt -Check	05/14/2026	100723	Vesta District Services	Invoice: 432478 (Reference: Management Fees May 26. )		3,408.58
	Transfer	05/15/2026			Funds Transfer	1,000.95	
	Bill Pmt -Check	05/18/2026	051826ACH1	Orkin	Pest Control.		159.79
	Transfer	05/18/2026			Funds Transfer	159.79	
	Bill Pmt -Check	05/19/2026	051926ACH1	St. Johns County Utility Department	835 Parkland Trl - 3/19/26 - 4/19/26		339.08
	Bill Pmt -Check	05/19/2026	051926ACH2	Florida Power & Light	100 Parkland Trail - Apr 6, 2026 to May 6, 2026		634.85
	Bill Pmt -Check	05/19/2026	051926ACH3	AT&T	Internet 4/28/26 - 5/27/26		149.80
	Transfer	05/19/2026			Funds Transfer	9,582.73	
	Bill Pmt -Check	05/20/2026	100724	Vesta District Services	Invoice: 432429 (Reference: Billable Expenses - Apr 2026. )		30.55
	Transfer	05/20/2026			Funds Transfer	18,760.91	
	Bill Pmt -Check	05/22/2026	1591	Craig Till	Cancellation of Rental Reservation		150.00
	Bill Pmt -Check	05/22/2026	100725	Contact One	Invoice: 260501170101 (Reference: 6/1/26 - 6/30/26. )		203.50
	Transfer	05/22/2026			Funds Transfer	89.45	
	Bill Pmt -Check	05/22/2026	052226ACH1	US Bank Credit Card	Various Purchases 3/27/26 - 4/27/26		89.45
	Transfer	05/26/2026			Funds Transfer	3,815.38	
	Bill Pmt -Check	05/26/2026	052626ACH1	AT&T	Internet 5/2/25 - 6/1/26		203.30
	Transfer	05/27/2026			Funds Transfer	2,114.75	
	Bill Pmt -Check	05/27/2026	052726ACH1	Florida Power & Light	565 PARKLAND TRL # ENT Apr 13, 2026 to May 13, 2026		37.44
	Bill Pmt -Check	05/27/2026	052726ACH2	Florida Power & Light	795 Parkland Trail, #IRR Apr 13, 2026 to May 13, 2026		68.12
	Bill Pmt -Check	05/27/2026	052726ACH3	Florida Power & Light	661 Parkland Trl #Fountain Apr 13, 2026 to May 13, 2026		459.89
	Bill Pmt -Check	05/27/2026	052726ACH4	Florida Power & Light	100 PARKLAND TRL Apr 13, 2026 to May 13, 2026		1,198.95
	Bill Pmt -Check	05/27/2026	052726ACH5	Florida Department Of Health in St. Johns	Permit number 55-60-1976691		350.35
	Transfer	05/28/2026			Funds Transfer	180.55	
	Deposit	05/29/2026			Deposit	70.00	
	Transfer	05/29/2026			Funds Transfer		70.00
	Deposit	05/31/2026			Interest	21.23	
						<b>48,345.26</b>	<b>46,819.58</b>
<b>Total 1101000 - Cash- Operating Account</b>							
<b>1101010 - BU Sweep</b>							
	Transfer	05/01/2026			Funds Transfer	20.55	
	Transfer	05/04/2026			Funds Transfer		50.00
	Transfer	05/05/2026			Funds Transfer		1,578.24
	Transfer	05/06/2026			Funds Transfer		164.00
	Transfer	05/07/2026			Funds Transfer		279.85

**Parkland Preserve CDD**  
**GL Detail**  
**FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
	Transfer	05/11/2026					8,357.91
	Transfer	05/12/2026			Funds Transfer		1,464.52
	Transfer	05/13/2026			Funds Transfer		505.00
	Transfer	05/15/2026			Funds Transfer		1,000.95
	Transfer	05/18/2026			Funds Transfer		159.79
	Transfer	05/19/2026			Funds Transfer		9,582.73
	Transfer	05/20/2026			Funds Transfer		18,760.91
	Deposit	05/21/2026			Deposit	74.45	
	Transfer	05/22/2026			Funds Transfer		89.45
	Transfer	05/26/2026			Funds Transfer		3,815.38
	Transfer	05/27/2026			Funds Transfer		2,114.75
	Transfer	05/28/2026			Funds Transfer		180.55
	Transfer	05/29/2026			Funds Transfer	70.00	
	Deposit	05/31/2026			Interest	1,141.85	
Total 1101010 - BU Sweep						1,306.85	48,104.03
<b>7255900 - 2019A - Revenue</b>							
	Deposit	05/04/2026			Interest	2,022.98	
	Transfer	05/05/2026			Funds Transfer	2,173.12	
Total 7255900 - 2019A - Revenue						4,196.10	0.00
<b>7255902 - 2019A Sink Fund</b>							
	Bill Pmt -Check	05/01/2026	ACH050126	BNY Mellon	Principal payment 05/01/2026		195,000.00
	Deposit	05/04/2026			Interest	73.96	
Total 7255902 - 2019A Sink Fund						73.96	195,000.00
<b>7256000 - 2019A - DS Reserve</b>							
	Deposit	05/04/2026			Interest	2,173.12	
	Transfer	05/05/2026			Funds Transfer		2,173.12
Total 7256000 - 2019A - DS Reserve						2,173.12	2,173.12
<b>7256100 - 2019A - Interest Acct.</b>							
	Bill Pmt -Check	05/01/2026	ACH050126	BNY Mellon	Interest payment due 5/1/2026		257,721.88
	Deposit	05/04/2026			Interest	100.61	
Total 7256100 - 2019A - Interest Acct.						100.61	257,721.88
<b>7256101 - 2019A Prepayment</b>							
	Deposit	05/04/2026			Interest	81.16	
Total 7256101 - 2019A Prepayment						81.16	0.00
<b>1202000 - Accounts Payable</b>							
	Bill	05/01/2026	432090	Vesta Property Services Inc	Reference: Amenity Management.		8,357.91
	Bill Pmt -Check	05/01/2026	100712	Vesta Property Services Inc	Invoice: 432090 (Reference: Amenity Management. )	8,357.91	
	Bill	05/01/2026	4645034	Charles Aquatics, Inc	Reference: Aquatic Services.		1,025.00
	Bill	05/01/2026	0000504858	Waste Pro - Palm Coast	Solid waste service		153.24
	Bill	05/01/2026	364334	Bland Landscaping Company, Inc.	Reference: Landscape Maintenance May 26.		4,395.00
	Bill	05/01/2026	442068	Hi-Tech System Associates, Inc.	Reference: Security Monitoring May 26.		279.85
	Bill	05/01/2026	309264701 5/26	AT&T	Internet 5/2/25 - 6/1/26		203.30
	Bill	05/01/2026	432478	Vesta District Services	Reference: Management Fees May 26.		3,408.58
	Bill	05/01/2026	PRIN05012026	BNY Mellon	Principal payment 05/01/2026		195,000.00
	Bill Pmt -Check	05/01/2026	ACH050126	BNY Mellon	Principal payment 05/01/2026	195,000.00	
	Bill	05/01/2026	May 26 Int Pymt	BNY Mellon	Interest payment due 5/1/2026		257,721.88
	Bill Pmt -Check	05/01/2026	ACH050126	BNY Mellon	Interest payment due 5/1/2026	257,721.88	
	Bill Pmt -Check	05/04/2026	100713	Charles Aquatics, Inc	Invoice: 4645034 (Reference: Aquatic Services. )	1,025.00	
	Bill Pmt -Check	05/04/2026	100714	Kimley Horn	Invoice: 045496000-0326 (Reference: Engineering Services Mar 26. )	882.52	
	Bill Pmt -Check	05/05/2026	100715	Hawkins Inc.	Invoice: 7407807 (Reference: Pool Chemicals. )	582.00	
	Bill Pmt -Check	05/05/2026	100716	Hallo Heating & Air LLC	Invoice: 38743625 (Reference: A/C Service call & diagnosis. )	505.00	
	Bill Pmt -Check	05/05/2026	100717	Bland Landscaping Company, Inc.	Invoice: 365528 (Reference: Pool Equipment Screening Apr 26. ) Invoice: 365531 (Reference: Spr..)	4,064.00	
	Bill Pmt -Check	05/05/2026	100718	Cintas Corporation	Invoice: 9370520937 (Reference: AED AUTOMATIC AGREEMENT. )	164.00	
	Bill Pmt -Check	05/05/2026	050526ACH1	Waste Pro - Palm Coast	Solid waste service	153.24	
	Bill Pmt -Check	05/06/2026	100719	Hi-Tech System Associates, Inc.	Invoice: 442068 (Reference: Security Monitoring May 26. )	279.85	

**Parkland Preserve CDD  
GL Detail  
FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
	Bill Pmt -Check	05/06/2026	100720	Bland Landscaping Company, Inc.	Invoice: 364334 (Reference: Landscape Maintenance May 26. )	4,395.00	
	Bill	05/06/2026	12378-76105 5/26	Florida Power & Light	100 Parkland Trail - Apr 6, 2026 to May 6, 2026		634.85
	Bill Pmt -Check	05/11/2026	100721	Jax Dirtwork Inc.	Invoice: 26-354 (Reference: Inlet Protection Sod & Erosion Control.. )	18,760.91	
	Bill	05/12/2026	2760369	DoorKing, Inc.	Reference: 4/12/26 - 5/11/26.		75.95
	Bill	05/13/2026	07380-54261 5/26	Florida Power & Light	565 PARKLAND TRL # ENT Apr 13, 2026 to May 13, 2026		37.44
	Bill	05/13/2026	51433-49560 5/26	Florida Power & Light	661 Parkland Trl #Fountain Apr 13, 2026 to May 13, 2026		459.89
	Bill	05/13/2026	80159-46489 5/26	Florida Power & Light	100 PARKLAND TRL Apr 13, 2026 to May 13, 2026		1,198.95
	Bill	05/13/2026	00268-43268 5/26	Florida Power & Light	795 Parkland Trail, #IRR Apr 13, 2026 to May 13, 2026		68.12
	Bill Pmt -Check	05/14/2026	100722	DoorKing, Inc.	Invoice: 2760369 (Reference: 4/12/26 - 5/11/26. )	75.95	
	Bill Pmt -Check	05/14/2026	100723	Vesta District Services	Invoice: 432478 (Reference: Management Fees May 26. )	3,408.58	
	Bill	05/15/2026	294997968	Orkin	Pest Control.		159.79
	Bill Pmt -Check	05/18/2026	051826ACH1	Orkin	Pest Control.	159.79	
	Bill	05/18/2026	816	Craig Till	Cancellation of Rental Reservation		150.00
	Bill Pmt -Check	05/19/2026	051926ACH1	St. Johns County Utility Department	835 Parkland Trl - 3/19/26 - 4/19/26	339.08	
	Bill Pmt -Check	05/19/2026	051926ACH2	Florida Power & Light	100 Parkland Trail - Apr 6, 2026 to May 6, 2026	634.85	
	Bill Pmt -Check	05/19/2026	051926ACH3	AT&T	Internet 4/28/26 - 5/27/26	149.80	
	Bill	05/19/2026	576585-139614 5/26	St. Johns County Utility Department	835 Parkland Trl - 4/19/26 - 5/19/26		381.15
	Bill Pmt -Check	05/20/2026	100724	Vesta District Services	Invoice: 432429 (Reference: Billable Expenses - Apr 2026. )	30.55	
	Bill	05/20/2026	260501170101	Contact One	Reference: 6/1/26 - 6/30/26.		203.50
	Bill Pmt -Check	05/22/2026	1591	Craig Till	Cancellation of Rental Reservation	150.00	
	Bill Pmt -Check	05/22/2026	100725	Contact One	Invoice: 260501170101 (Reference: 6/1/26 - 6/30/26. )	203.50	
	Bill Pmt -Check	05/22/2026	052226ACH1	US Bank Credit Card	Various Purchases 3/27/26 - 4/27/26	89.45	
	Bill Pmt -Check	05/26/2026	052626ACH1	AT&T	Internet 5/2/25 - 6/1/26	203.30	
	Bill	05/26/2026	P3UD1WMD	Florida Department Of Health in St. Johns	Permit number 55-60-1976691		350.35
	Bill	05/26/2026	367166	Bland Landscaping Company, Inc.	Reference: Irrigation Repairs.		1,020.00
	Bill Pmt -Check	05/27/2026	052726ACH1	Florida Power & Light	565 PARKLAND TRL # ENT Apr 13, 2026 to May 13, 2026	37.44	
	Bill Pmt -Check	05/27/2026	052726ACH2	Florida Power & Light	795 Parkland Trail, #IRR Apr 13, 2026 to May 13, 2026	68.12	
	Bill Pmt -Check	05/27/2026	052726ACH3	Florida Power & Light	661 Parkland Trl #Fountain Apr 13, 2026 to May 13, 2026	459.89	
	Bill Pmt -Check	05/27/2026	052726ACH4	Florida Power & Light	100 PARKLAND TRL Apr 13, 2026 to May 13, 2026	1,198.95	
	Bill Pmt -Check	05/27/2026	052726ACH5	Florida Department Of Health in St. Johns	Permit number 55-60-1976691	350.35	
	Bill	05/27/2026	310213500 6/26	AT&T	Internet 5/28/26 - 6/27/26		149.80
	Bill	05/29/2026	5960	Integrated Access Solutions LLC	Reference: Gate Maintenance.		125.00
	Bill	05/31/2026	9374818766	Cintas Corporation	Reference: AED AUTOMATIC AGREEMENT.		164.00
	Bill	05/31/2026	370053	Bland Landscaping Company, Inc.	Reference: Replacement of declined plant material.		1,283.00
Total 1202000 · Accounts Payable						499,450.91	477,006.55
<b>1363005 · Interest - Investments</b>							
	Deposit	05/21/2026			Interest Capitalization		74.45
	Deposit	05/31/2026			Interest		21.23
	Deposit	05/31/2026			Interest		1,141.85
Total 1363005 · Interest - Investments						0.00	1,237.53
<b>1363095 · Rental Income</b>							
	Deposit	05/04/2026	816		Clubhouse Reservation- Till		150.00
	Bill	05/18/2026	816	Craig Till	Cancellation of Rental Reservation	150.00	
Total 1363095 · Rental Income						150.00	150.00
<b>1363097 · Gate Access Cards</b>							
	Deposit	05/29/2026	1027		Gate Remote Income		70.00
Total 1363097 · Gate Access Cards						0.00	70.00
<b>2361001 · Interest- Investment 201</b>							
	Deposit	05/04/2026			Interest		2,022.98
	Deposit	05/04/2026			Interest		73.96
	Deposit	05/04/2026			Interest		2,173.12
	Deposit	05/04/2026			Interest		100.61
	Deposit	05/04/2026			Interest		81.16
Total 2361001 · Interest- Investment 201						0.00	4,451.83
<b>1100000 · Administrative</b>							

**Parkland Preserve CDD**  
**GL Detail**  
**FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
<b>1513025 · Management Consulting Services</b>							
	Bill	05/01/2026	432478	Vesta District Services	Reference: Management Fees May 26.	3,166.66	
Total 1513025 · Management Consulting Services						3,166.66	0.00
<b>1513029 · Administrative Services</b>							
	Bill	05/01/2026	432478	Vesta District Services	Reference: Management Fees May 26.	173.92	
Total 1513029 · Administrative Services						173.92	0.00
<b>1514020 · Website Hosting &amp; Management</b>							
	Bill	05/01/2026	432090	Vesta Property Services Inc	Amenity Management.	185.00	
	Bill	05/01/2026	432478	Vesta District Services	Reference: Management Fees May 26.	68.00	
Total 1514020 · Website Hosting & Management						253.00	0.00
Total 1100000 · Administrative						3,593.58	0.00
<b>1160000 · Physical Environment</b>							
<b>1513012 · Field Manager</b>							
	Bill	05/01/2026	432090	Vesta Property Services Inc	Amenity Management.	2,552.75	
Total 1513012 · Field Manager						2,552.75	0.00
<b>1513013 · Remote Security</b>							
	Bill	05/01/2026	442068	Hi-Tech System Associates, Inc.	Security Monitoring May 26.	279.85	
	Bill	05/12/2026	2760369	DoorKing, Inc.	Reference: 4/12/26 - 5/11/26.	75.95	
	Bill	05/20/2026	260501170101	Contact One	Reference: 6/1/26 - 6/30/26.	203.50	
Total 1513013 · Remote Security						559.30	0.00
<b>1513019 · Gate Management</b>							
	Bill	05/01/2026	432090	Vesta Property Services Inc	Amenity Management.	105.00	
Total 1513019 · Gate Management						105.00	0.00
<b>1513045 · Electricity (Irrig and Pumps)</b>							
	Bill	05/13/2026	51433-49560 5/26	Florida Power & Light	661 Parkland Trl #Fountain Apr 13, 2026 to May 13, 2026	459.89	
	Bill	05/13/2026	00268-43268 5/26	Florida Power & Light	795 Parkland Trail, #IRR Apr 13, 2026 to May 13, 2026	68.12	
Total 1513045 · Electricity (Irrig and Pumps)						528.01	0.00
<b>1513052 · Electricity(Streetlights)</b>							
	Bill	05/06/2026	12378-76105 5/26	Florida Power & Light	100 Parkland Trail - Apr 6, 2026 to May 6, 2026	634.85	
	Bill	05/13/2026	07380-54261 5/26	Florida Power & Light	565 PARKLAND TRL # ENT Apr 13, 2026 to May 13, 2026	37.44	
	Bill	05/13/2026	80159-46489 5/26	Florida Power & Light	100 PARKLAND TRL Apr 13, 2026 to May 13, 2026	1,198.95	
Total 1513052 · Electricity(Streetlights)						1,871.24	0.00
<b>1530000 · Water (County)</b>							
	Bill	05/19/2026	576585-139614 5/26	St. Johns County Utility Department	835 Parkland Trl - 4/19/26 - 5/19/26	381.15	
Total 1530000 · Water (County)						381.15	0.00
<b>1530010 · Landscaping Maintenance</b>							
	Bill	05/01/2026	364334	Bland Landscaping Company, Inc.	Landscape Maintenance May 26.	4,395.00	
Total 1530010 · Landscaping Maintenance						4,395.00	0.00
<b>1530020 · Landscape Replenishment</b>							
	Bill	05/31/2026	370053	Bland Landscaping Company, Inc.	Reference: Replacement of declined plant material.	1,283.00	
Total 1530020 · Landscape Replenishment						1,283.00	0.00
<b>1530030 · Irrigation Maintenance</b>							
	Bill	05/26/2026	367166	Bland Landscaping Company, Inc.	Reference: Irrigation Repairs.	1,020.00	
Total 1530030 · Irrigation Maintenance						1,020.00	0.00
<b>1541020 · Env. Mitigation &amp; Pond Maint</b>							
	Bill	05/01/2026	4645034	Charles Aquatics, Inc	Aquatic Services.	1,025.00	
Total 1541020 · Env. Mitigation & Pond Maint						1,025.00	0.00
<b>1573015 · Amenity &amp; Community Maint &amp; Rep</b>							
	Bill	05/31/2026	9374818766	Cintas Corporation	Reference: AED AUTOMATIC AGREEMENT.	164.00	
Total 1573015 · Amenity & Community Maint & Rep						164.00	0.00
Total 1160000 · Physical Environment						13,884.45	0.00
<b>1180000 · Amenity Center Operations</b>							
<b>1541050 · Pool Service Contract</b>							
	Bill	05/01/2026	432090	Vesta Property Services Inc	Reference: Amenity Management.	2,208.33	

**Parkland Preserve CDD**  
**GL Detail**  
**FY2026**

Account	Type	Date	Num	Name	Memo	Debit	Credit
Total 1541050 · Pool Service Contract						2,208.33	0.00
<b>1541054 · Pool Permits</b>							
	Bill	05/26/2026	P3UD1WMD	Florida Department Of Health in St. Johns	Permit number 55-60-1976691	350.00	
	Bill	05/26/2026	P3UD1WMD	Florida Department Of Health in St. Johns	ACH Processing Fee	0.35	
Total 1541054 · Pool Permits						350.35	0.00
<b>1541056 · Amenity Ctr Cleaning &amp; Maint</b>							
	Bill	05/01/2026	432090	Vesta Property Services Inc	Amenity Management.	900.33	
	Bill	05/29/2026	5960	Integrated Access Solutions LLC	Reference: Gate Maintenance.	125.00	
Total 1541056 · Amenity Ctr Cleaning & Maint						1,025.33	0.00
<b>1541058 · Amenity Management</b>							
	Bill	05/01/2026	432090	Vesta Property Services Inc	Amenity Management.	2,406.50	
Total 1541058 · Amenity Management						2,406.50	0.00
<b>1541091 · Amenity Ctr Internet</b>							
	Bill	05/01/2026	309264701 5/26	AT&T	Internet 5/2/25 - 6/1/26	203.30	
	Bill	05/27/2026	310213500 6/26	AT&T	Internet 5/28/26 - 6/27/26	149.80	
Total 1541091 · Amenity Ctr Internet						353.10	0.00
<b>1542060 · Amenity Cnter Pest Control</b>							
	Bill	05/15/2026	294997968	Orkin	Pest Control.	159.79	
Total 1542060 · Amenity Cnter Pest Control						159.79	0.00
<b>1546035 · Refuse Service</b>							
	Bill	05/01/2026	0000504858	Waste Pro - Palm Coast	Solid waste service	153.24	
Total 1546035 · Refuse Service						153.24	0.00
Total 1180000 · Amenity Center Operations						6,656.64	0.00
<b>2517710 · Principal Retirement 201</b>							
	Bill	05/01/2026	PRIN05012026	BNY Mellon	Sinking fund payment to principal	195,000.00	
Total 2517710 · Principal Retirement 201						195,000.00	0.00
<b>2517720 · Interest Expense 201</b>							
	Bill	05/01/2026	May 26 Int Pymt	BNY Mellon	Interest expense due 5/1/2026	257,721.88	
Total 2517720 · Interest Expense 201						257,721.88	0.00
<b>TOTAL</b>						<b>1,032,734.52</b>	<b>1,032,734.52</b>

# EXHIBIT 6

## Communication with Those Charged with Governance

Parkland Preserve Community Development District

We have audited the financial statements of Parkland Preserve Community Development District, for the year ended September 30, 2025, and have issued our report thereon dated May 21, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Parkland Preserve Community Development District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Parkland Preserve Community Development District's financial statements were:

Management's estimate of depreciation is based on accounting practices of the District.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of debt.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all material misstatements, if applicable. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 21, 2026.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of those charged with financial oversight and management of Parkland Preserve Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



DiBartolomeo, McBee, Hartley and Barnes, P.A.  
Fort Pierce, Florida  
May 21, 2026

**PARKLAND PRESERVE**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**FINANCIAL STATEMENTS**  
September 30, 2025

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**FINANCIAL STATEMENTS**  
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors  
Parkland Preserve Community Development District  
St. Johns County, Florida

**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Parkland Preserve Community Development District, St. Johns County, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

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

**Responsibilities of Management for the Financial Statements**

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

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

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

### **Required Supplementary Information**

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

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated May 21, 2026, on our consideration of the Parkland Preserve Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated May 21, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

*DiBartolomeo, McBee, Hartley & Barnes*  
DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
May 21, 2026

# **PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2025

Our discussion and analysis of Parkland Preserve Community Development District, St. Johns County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### **FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$4,531,873.
- The change in the District's total net position in comparison with the prior fiscal year was (\$81,834), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$1,705,653. A portion of fund balance is restricted for debt service and future capital repairs and replacement, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### **OVERVIEW OF FINANCIAL STATEMENTS**

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

#### **Government-Wide Financial Statements**

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

# **PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2025

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

### **Fund Financial Statements**

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

### **Governmental Funds**

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### **Notes to the Financial Statements**

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

# PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

### GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position		
	2025	2024
Current assets	\$ 1,726,147	\$ 1,567,227
Capital assets	12,674,379	13,121,950
Total assets	14,400,526	14,689,177
Current liabilities	435,204	429,867
Long-term liabilities	9,433,449	9,645,603
Total liabilities	9,868,653	10,075,470
Net position		
Net invested in capital assets	3,040,930	3,286,347
Restricted for capital projects	478	478
Restricted for debt service	1,211,530	1,159,670
Unrestricted	278,935	167,212
Total net position	\$ 4,531,873	\$ 4,613,707

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

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

Change in Net Position		
	2025	2024
Program revenues	\$ 1,430,199	\$ 1,283,868
General revenues	6,177	67,754
Total revenues	1,436,376	1,351,622
Expenses		
General government	174,338	120,198
Maintenance and operations	727,192	740,241
Culture and recreation	92,406	-
Interest on long-term debt	524,274	532,625
Total expenses	1,518,210	1,393,064
Change in net position	(81,834)	(41,442)
Net position - beginning of year	4,613,707	4,655,149
Net position - end of year	\$ 4,531,873	\$ 4,613,707

# **PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2025

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$1,518,210, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by assessments.

### **GENERAL BUDGETING HIGHLIGHTS**

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### Capital Assets

At September 30, 2025, the District had \$12,674,379 in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

#### Capital Debt

At September 30, 2025, the District had \$9,633,449 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION**

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

# **PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2025

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Parkland Preserve Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, FL 32746.

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF NET POSITION**  
September 30, 2025

	GOVERNMENTAL ACTIVITIES
<b>ASSETS</b>	
Cash and cash equivalents	\$ 282,819
Assessments receivable	14,613
Deposits	3,900
Prepaid items	5,782
Restricted assets:	
Cash and cash equivalents	20,358
Investments	1,398,675
Capital assets:	
Depreciable	12,674,379
<b>TOTAL ASSETS</b>	<b>\$ 14,400,526</b>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 20,494
Accrued interest payable	214,710
Bonds payable, due within one year	200,000
Bonds payable, due in more than one year	9,433,449
<b>TOTAL LIABILITIES</b>	<b>9,868,653</b>
<b>NET POSITION</b>	
Net investment in capital assets	3,040,930
Restricted for:	
Capital projects	478
Debt service	1,211,530
Unrestricted	278,935
<b>TOTAL NET POSITION</b>	<b>\$ 4,531,873</b>

The accompanying notes are an integral part of this financial statement

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities				
General government	\$ 174,338	\$ 110,010	\$ -	\$ (64,328)
Maintenance and operations	727,192	541,900	-	(185,292)
Culture and recreation	92,406	-	-	(92,406)
Interest on long-term debt	524,274	723,195	55,094	254,015
Total governmental activities	<u>\$ 1,518,210</u>	<u>\$ 1,375,105</u>	<u>\$ 55,094</u>	<u>(88,011)</u>
General revenues:				
				3,152
				3,025
				<u>6,177</u>
				(81,834)
				<u>4,613,707</u>
				<u>\$ 4,531,873</u>

The accompanying notes are an integral part of this financial statement

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 282,819	\$ 19,880	\$ 478	\$ 303,177
Investments	-	1,398,675	-	1,398,675
Assessments receivable	6,928	7,685	-	14,613
Deposits	3,900	-	-	3,900
Prepaid items	5,782	-	-	5,782
<b>TOTAL ASSETS</b>	<b>\$ 299,429</b>	<b>\$ 1,426,240</b>	<b>\$ 478</b>	<b>\$ 1,726,147</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 20,494	\$ -	\$ -	\$ 20,494
<b>TOTAL LIABILITIES</b>	<b>20,494</b>	<b>-</b>	<b>-</b>	<b>20,494</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Deposits and prepaid items	9,682	-	-	9,682
Restricted for:				
Debt service	-	1,426,240	-	1,426,240
Capital projects	-	-	478	478
Unassigned	269,253	-	-	269,253
<b>TOTAL FUND BALANCES</b>	<b>278,935</b>	<b>1,426,240</b>	<b>478</b>	<b>1,705,653</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 299,429</b>	<b>\$ 1,426,240</b>	<b>\$ 478</b>	<b>\$ 1,726,147</b>

The accompanying notes are an integral part of this financial statement

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	\$ 1,705,653
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	14,023,920
Less accumulated depreciation	(1,349,541)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(214,710)
Original issue discount	146,551
Governmental bonds payable	<u>(9,780,000)</u>
Net Position of Governmental Activities	<u><u>\$ 4,531,873</u></u>

The accompanying notes are an integral part of this financial statement

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2025**

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<b>REVENUES</b>				
Assessments	\$ 651,910	\$ 723,195	\$ -	\$ 1,375,105
Investment earnings	3,152	55,094	-	58,246
Miscellaneous revenue	3,025	-	-	3,025
<b>TOTAL REVENUES</b>	<u>658,087</u>	<u>778,289</u>	<u>-</u>	<u>1,436,376</u>
<b>EXPENDITURES</b>				
General government	174,338	-	-	174,338
Maintenance and operations	283,891	-	-	283,891
Culture and recreation	88,136	-	-	88,136
Debt				
Principal	-	205,000	-	205,000
Interest expense	-	525,181	-	525,181
<b>TOTAL EXPENDITURES</b>	<u>546,365</u>	<u>730,181</u>	<u>-</u>	<u>1,276,546</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	111,722	48,108	-	159,830
<b>FUND BALANCE</b>				
Beginning of year	<u>167,213</u>	<u>1,378,132</u>	<u>478</u>	<u>1,545,823</u>
End of year	<u>\$ 278,935</u>	<u>\$ 1,426,240</u>	<u>\$ 478</u>	<u>\$ 1,705,653</u>

The accompanying notes are an integral part of this financial statement

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended September 30, 2025**

Net Change in Fund Balances - Total Governmental Funds	\$ 159,830
Amount reported for governmental activities in the Statement of Activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	205,000
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Current year provision for depreciation	(447,571)
Change in accrued interest payable	3,753
Provision for amortization of bond discount	(2,846)
Change in Net Position of Governmental Activities	\$ (81,834)

The accompanying notes are an integral part of this financial statement

# **PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2025

### **NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY**

Parkland Preserve Community Development District (the District) was established on March 23, 2018 by St. Johns County Ordinance 2018-14 pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. All of the Board members are affiliated with the Developers. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Government-Wide and Fund Financial Statements**

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

# PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Government-Wide and Fund Financial Statements (continued)**

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

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

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

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

#### **Assessments**

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on March 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

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

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2025

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

The District reports the following major governmental fund:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

**Assets, Liabilities and Net Position or Equity**

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

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

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

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2025

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Assets, Liabilities and Net Position or Equity (continued)**

Deposits and Investments (continued)

- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

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

Capital Assets

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

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

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2025

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Assets, Liabilities and Net Position or Equity (continued)**

Capital Assets (continued)

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

<u>Assets</u>	<u>Years</u>
Equipment	5 - 10
Roadways	40
Infrastructure	30

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

# PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### Fund Equity/Net Position

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

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

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

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

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

#### **Other Disclosures**

##### Use of Estimates

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

# PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### NOTE C - BUDGETARY INFORMATION

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

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

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

### NOTE D – DEPOSITS AND INVESTMENTS

#### Deposits

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

#### Investments

The District's investments were held as follows at September 30, 2025:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
JP Morgan U.S. Treasury Plus Money Market Fund	\$ 1,398,675	S&P AAAm	Weighted average of the fund portfolio: 52 days
Total Investments	<u>\$ 1,398,675</u>		

# PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2025

### NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

#### **Investments (continued)**

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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

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

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

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

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

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

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

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

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

**NOTE E - CAPITAL ASSETS**

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

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
<b>Governmental activities:</b>				
Capital assets, being depreciated				
Equipment	\$ 32,326	-	-	\$ 32,326
Roadways	2,901,974	-	-	2,901,974
Infrastructure	11,089,620	-	-	11,089,620
Total capital assets, being depreciated	14,023,920	-	-	14,023,920
Less accumulated depreciation for:				
Equipment	17,564	5,368	-	22,932
Roadways	145,098	72,549	-	217,647
Infrastructure	739,308	369,654	-	1,108,962
Total accumulated depreciation	901,970	447,571	-	1,349,541
Total capital assets, being depreciated - net	13,121,950	(447,571)	-	12,674,379
Governmental activities capital assets - net	\$ 13,121,950	\$ (447,571)	\$ -	\$ 12,674,379

Depreciation of \$447,571 was charged to maintenance and operations and culture and recreation in the amount of \$443,301 and \$4,270, respectively.

**NOTE F – LONG-TERM LIABILITIES**

**\$11,485,000 Special Assessment Revenue Bonds, Series 2019A** – On May 22, 2019, the District issued \$11,485,000 in Special Assessment Revenue Bonds, Series 2019A. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable in annual principal installments through May 2050. The Bonds bear interest ranging from 4.5% to 5.375% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2021.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2025.

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
September 30, 2025

**NOTE F – LONG-TERM LIABILITIES (CONTINUED)**

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

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment Revenue Bonds, Series 2019A	\$ 9,985,000	\$ -	\$ 205,000	\$ 9,780,000	\$ 200,000
	9,985,000	-	205,000	9,780,000	200,000
Unamortized bond discount	(149,397)	-	(2,846)	(146,551)	-
	<u>\$ 9,835,603</u>	<u>\$ -</u>	<u>\$ 202,154</u>	<u>\$ 9,633,449</u>	<u>\$ 200,000</u>

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

September 30,	Principal	Interest	Total
2026	\$ 200,000	\$ 516,426	\$ 716,426
2027	210,000	506,926	716,926
2028	220,000	496,950	716,950
2029	225,000	486,500	711,500
2030	235,000	475,812	710,812
2031-2035	1,390,000	2,184,914	3,574,914
2036-2040	1,825,000	1,777,252	3,602,252
2041-2045	2,380,000	1,234,906	3,614,906
2046-2050	3,095,000	519,764	3,614,764
	<u>\$ 9,780,000</u>	<u>\$ 8,199,450</u>	<u>\$ 17,979,450</u>

**NOTE G - MANAGEMENT COMPANY**

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

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**

**NOTES TO FINANCIAL STATEMENTS**

September 30, 2025

**NOTE H - RISK MANAGEMENT**

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

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**Year Ended September 30, 2025**

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Assessments	\$ 642,161	\$ 651,910	\$ 9,749
Investment earnings	-	3,152	3,152
Miscellaneous revenue	-	3,025	3,025
TOTAL REVENUES	642,161	658,087	15,926
 <b>EXPENDITURES</b>			
Current			
General government	182,000	174,338	7,662
Maintenance and operations	370,573	283,891	86,682
Culture and recreation	89,588	88,136	1,452
TOTAL EXPENDITURES	642,161	546,365	95,796
 <b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>			
	\$ -	111,722	\$ 111,722
 <b>FUND BALANCES</b>			
Beginning of year		167,213	
End of year		\$ 278,935	

\* Original and final budget.

**PARKLAND PRESERVE COMMUNITY DEVELOPMENT DISTRICT**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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

To the Board of Supervisors  
Parkland Preserve Community Development District  
St. Johns County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Parkland Preserve Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise Parkland Preserve Community Development District's basic financial statements and have issued our report thereon dated May 21, 2026.

### **Report on Internal Control Over Financial Reporting**

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

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

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

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

May 21, 2026

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

To the Board of Supervisors  
Parkland Preserve Community Development District  
St. Johns County, Florida

We have examined Parkland Preserve Community Development District, St. Johns County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

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

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Parkland Preserve Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee Hartley & Barnes, P.A.  
Fort Pierce, Florida  
May 21, 2026

Management Letter

To the Board of Supervisors  
Parkland Preserve Community Development District  
St. Johns County, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Parkland Preserve Community Development District (“District”) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 21, 2026.

**Auditors’ Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 21, 2026, should be considered in conjunction with this management letter.

**Prior Audit Findings**

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

**Official Title and Legal Authority**

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

## **Financial Condition and Management**

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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

## **Property Assessed Clean Energy (PACE) Programs**

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

## **Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Parkland Preserve Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 5.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$79,042.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

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

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,861 to \$2,063 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,375,105.
- c. The total amount of outstanding bonds issued by the District as \$9,780,000.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

### **Purpose of this Letter**

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

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

May 21, 2026

# EXHIBIT 7

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**From:** Dave Gurrie <dagurrie@gmail.com>  
**Sent:** Wednesday, June 3, 2026 2:48 PM  
**To:** Christian Dimaculangan  
**Subject:** Re: Parkland Preserve CDD Board Meeting  
**Attachments:** image001.png; image002.png; image003.png; image004.jpg; image005.jpg; image006.jpg; image007.jpg; image008.jpg

**Categories:** Add to Agenda

**External Sender - From:** (Dave Gurrie <dagurrie@gmail.com>)  
This message came from outside your organization.

This email is to confirm that due to family medical issues I am formally resigning from the Parkland Preserve CDD. If there is anything else I need to do please let me know  
Thank

# EXHIBIT 8

**RULES OF PROCEDURE  
PARKLAND PRESERVE  
COMMUNITY DEVELOPMENT DISTRICT  
RULE NO. \_\_\_\_\_**

**EFFECTIVE AS OF \_\_\_\_\_, 2026**

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**Rule 1.0      General.**

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

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

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

**Rule 1.1 Board of Supervisors; Officers and Voting.**

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

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

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

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

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

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

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

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

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

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

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

- (1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:
- (a) Agenda packages for prior 24 months and next meeting;
  - (b) Official minutes of meetings, including adopted resolutions of the Board;
  - (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
  - (d) Adopted engineer's reports;
  - (e) Adopted assessment methodologies/reports;
  - (f) Adopted disclosure of public financing;
  - (g) Limited Offering Memorandum for each financing undertaken by the District;
  - (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
  - (i) District policies and rules;
  - (j) Fiscal year end audits; and
  - (k) Adopted budget for the current fiscal year.

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

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

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

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

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

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

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

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

**Rule 1.3 Public Meetings, Hearings, and Workshops.**

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
  - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
  - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
  - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (904) 775-9754. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
  - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

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

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

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

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

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

## Adjournment

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

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

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

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

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

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

**Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse**

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

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

**Law Implemented:** § 218.33(3), Fla. Stat.

## **Rule 2.0 Rulemaking Proceedings.**

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

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

(5) Notice of Rulemaking.

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

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

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

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

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

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

(7) Withdrawal of Proposed Rules.

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

(8) Rule Development Workshops.

- (a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.
- (b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.
- (c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:
  - (i) The place, date, and time of the workshop;
  - (ii) The subject area that will be addressed; and
  - (iii) The District Manager's contact information.

(9) Petitions to Initiate Rulemaking.

- (a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.
- (b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.
- (c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.
  - (i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county

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

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

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

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

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

(10) Public Hearing.

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

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

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

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

(11) Emergency Rule Adoption.

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

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

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

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

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

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

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

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

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

**Rule 3.0 Competitive Purchase.**

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

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

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

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

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

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

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

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

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

**Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.**

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

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

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

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

(4) Competitive Selection.

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

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

(5) Competitive Negotiation.

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

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

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

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

### Rule 3.2 Procedure Regarding Auditor Selection.

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

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

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

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

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

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

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

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

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

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

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

**Rule 3.3 Purchase of Insurance.**

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

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

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

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

**Law Implemented:** § 112.08, Fla. Stat.

### **Rule 3.4 Pre-qualification**

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

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

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

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

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

(2) Suspension, Revocation, or Denial of Qualification

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

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

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

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

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

Examples of factors affecting the seriousness of a deficiency are:

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

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

**Rule 3.5 Construction Contracts, Not Design-Build.**

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

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

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

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

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

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

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

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

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

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

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

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

**Rule 3.6 Construction Contracts, Design-Build.**

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

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

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

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

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

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

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

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

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

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

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

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

**Rule 3.7      Payment and Performance Bonds.**

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

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

**Law Implemented:** § 255.05, Fla. Stat.

**Rule 3.8 Goods, Supplies, and Materials.**

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

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

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

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

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

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

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

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

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

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

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

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

**Rule 3.9 Maintenance Services.**

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

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

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

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

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

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

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

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

**Rule 3.10 Contractual Services.**

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

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

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

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

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

(1)     Filing.

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

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

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

- (d) Enter orders; and
- (e) Make or receive offers of settlement, stipulation, and adjustment.

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

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

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

**Rule 4.0      Effective Date.**

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

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

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

# EXHIBIT 9



Crown Pools, Inc.  
3002 Philips Hwy  
Jacksonville, FL 32207  
**Phone:** 904-858-4300 ext. 101  
**Email:** jhorsley@crownpoolsinc.com

<b>Quote #:</b>	Q1293
<b>Date:</b>	05/08/2026

<b>Bill To:</b> PARKLAND PRESERVE CDD 835 PARKLAND TRAIL  ST AUGUSTINE, FL 32095	<b>Ship To:</b> PARKLAND PRESERVE (SERVC) 835 PARKLAND TRAIL  ST AUGUSTINE, FL 32095
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<b>Terms</b>	<b>PO #</b>
CLEANING TERMS	

Item	Description	Quantity	Rate	Price
SERVICE LABOR	PARTS AND LABOR FOR DECK REPAIRS. MINIMAL AREAS AS DISCUSSED IN MEETING.	1.00	\$3,000.00	\$3,000.00
<b>Notes:</b>			<b>Subtotal</b>	\$3,000.00
			<b>Tax</b>	\$0.00
			<b>Total</b>	\$3,000.00

**Signed By:**

Crown Pools, Inc.  
 3002 Philips Hwy  
 Jacksonville, FL 32207  
**Phone:** 904-858-4300 ext. 101  
**Email:** jhorsley@crownpoolsinc.com

<b>Quote #:</b>	Q1294
<b>Date:</b>	05/08/2026

<b>Bill To:</b> PARKLAND PRESERVE CDD 835 PARKLAND TRAIL  ST AUGUSTINE, FL 32095	<b>Ship To:</b> PARKLAND PRESERVE (SERVC) 835 PARKLAND TRAIL  ST AUGUSTINE, FL 32095
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<b>Terms</b>	<b>PO #</b>
CLEANING TERMS	

Item	Description	Quantity	Rate	Price
SERVICE LABOR	PARTS AND LABOR MORE EXTENSIVE REPAIRS TO DECK AREA, PLUS SMALL AREA OF COPING, AND DEPTH MARKER	1.00	\$5,600.00	\$5,600.00
<b>Notes:</b>			<b>Subtotal</b>	\$5,600.00
			<b>Tax</b>	\$0.00
			<b>Total</b>	\$5,600.00

**Signed By:**

# EXHIBIT 10



Pickled Court North Florida  
354 Palazzo Circle  
St. Augustine, FL 32092  
(904) 827-3833

## QUOTE

February 21, 2026

Customer:  
Parkland Preserve CDD, (Dana Harden)  
835 Parkland Trail,  
St. Augustine FL 32095  
904-775-9754  
[dharden@vestapropertyservices.com](mailto:dharden@vestapropertyservices.com)

The following is what to expect and what is included in our quote for repairing and resurfacing pickleball courts at the amenities center located at Parkland Preserve St. Augustine Fl

- \* Mobilize material, equipment and personnel.
- \* Identify all areas on court 3 and 4 only that need to be repaired due to cracks or surface derogation
- \* All prep-work of existing surface for pickleball court to properly resurface area. Including
- \* Remove all net post before resurfacing begins
- \* Grinding and sanding the entire surface as needed
- \* Pressure wash and blow off surface
- \* Apply crack patch to all areas in need of it to best treat the cracked area.
- \* Address the grass growing up on the right side of lines on court 2
- \* Apply coat of acrylic re-surfacer to the entire surface
- \* Apply 2 coats color on all courts surface with acrylic and color system with sand
- \* Install all pickleball lines (white in color). Properly according to specs of pickleball surface
- \* Reinstall post and nets
- \* Work should be completed when started within 7-10 days depending on weather.
- \* The colors will be **Competition Green borders and Competition Blue Kitchen and Boxes** to be confirmed by the customer 2-3 weeks prior to start of job.  
Using Player's Choice Colors [USE THIS LINK](#)

**Total Cost \$14,500**

**½ deposit to put on schedule with balance upon completion**



Pickled Court North Florida  
354 Palazzo Circle  
St. Augustine, FL 32092  
(904) 827-3833

#### Terms & Conditions:

Pickled Court will do its best to fix cracks but does not guarantee that cracks will not come back. While we put our best effort forward to create beautiful resurfacing on your court and to minimize the cracks, we can't control the quality of asphalt or cement under our resurfacing or the government of the earth in the natural cracking. Rebar and non-reinforced cracks will "telegraph" or "mirror" back. The only way to control the cracking is with a post-tension concrete court.

The owner will provide access to the court, water, and electricity. Also, the owner must have items removed from surface area or moved as necessary. Additional charges may apply if not completed and must be made by our staff.

The estimated time to complete your project is 2-3 day prep and 5-7 days surface install. However, the project may take longer due to poor weather conditions or things out of our immediate control.

The customer also acknowledges and agrees to the following:

Any unnatural chipping or peeling of the paint within the first 365 days after completion of the sport court will be repaired by Pickled Court at no additional charge. Unnatural is defined as that which is not the expected depreciation that results from the use of the court. The customer is responsible for any dripping of water on the floor that causes damage to surface.

Any cracking, deterioration, or other damage to the asphalt or cement of the sport court is not the responsibility of Pickled Court. Responsibility for the condition of the asphalt or cement lies solely with the original individual or organization that poured it.

The court owner resumes all responsibility for the prolonged routine upkeep and maintenance of the court unless otherwise stated in a separate maintenance agreement.

It is best to not put or allow the following on the court surface: metal furniture, skateboards, bikes, cars, lawn mowers or any other item that could make permanent marks on court.

Sincerely,

Roger Kaman  
CEO/Owner  
Pickled Court North Florida

# EXHIBIT 11



April 27, 2026

WORK ORDER #166885

**PROPOSAL FOR**

DANA HARDEN  
VESTA PROPERTY SERVICES.  
PARKLAND PRESERVE  
835 PARKLAND TRAIL  
ST AUGUSTINE, FL 32095

**DESCRIPTION OF WORK TO BE PERFORMED**

Irrigation Repair Proposal  
Property: Dovetail & Parkland Trail  
Date: April 2026

Description of Work to be Performed

Repairs are recommended to improve irrigation coverage and performance at the corner of Dovetail and Parkland Trail. Work includes removal of existing rotor heads and installation of mini rotors, which provide a throw distance of approximately 20 feet.

Additional rotors will be installed as needed to achieve proper head-to-head coverage. All heads will be adjusted to ensure appropriate coverage while avoiding overspray into adjacent homeowner areas.

Total Investment (Not to Exceed)

\$1,400.00

<b>SALE:</b>	\$1,400.00
<b>TOTAL:</b>	<b>\$1,400.00</b>

**IRRIGATION REPAIR AS PER AGREEMENT**

**PARKLAND PRESERVE  
WORK ORDER SUMMARY**

<b>INCLUDED SERVICES</b>	<b>TOTAL COST</b>
IRRIGATION REPAIR AS PER AGREEMENT	\$1,400.00
<b>TOTAL:</b>	<b>\$1,400.00</b>

**Bland Landscaping proposes to supply all labor, materials, and supervision to implement the above Landscape Installation**

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**Bland Landscaping Company, Inc.**

**FL Irrigation License #I-331**  
**FL Pest Control License #JB363910**  
**FL Pest Control Manager License #JF226512 & #JF7081**

**QUALIFICATIONS**

1. Existing utilities: Owner will locate all lines (including property lines) and utilities not covered by Sunshine 811. Sunshine 811 should locate the electric, gas, telephone and TV cable from the street to the building. Location of all other lines will be the responsibility of the owner. Bland Landscaping will not be held responsible for lines and utilities that are improperly located.
2. Concealed contingencies: This proposal is subject to extra charge for concealed contingencies such as rock debris, buried paving stone, severe hardpan, poor drainage situations, etc. not readily apparent in estimating the material and work specified.
3. If plant material specified is not readily available, we will select a comparable substitute.
4. All trees and shrubs to be fertilized with Agriform tablets as per manufacturer's instructions. Groundcover beds to be amended with organic matter and 10-10-10 granular fertilizer.
5. In the absence of a soil test at this time, our sod price includes amending the soil with 50 lbs./1000 square feet lime and 20 lbs./1000 square feet 10-20-20 fertilizer.
6. All Quantities in this proposal for work are allowances. Final billing will reflect actual installed/performed work. Substantial changes will be confirmed by written change order.
7. Schedule: Owner agrees that Bland will not be held responsible for any delays caused by weather, acts of God, delays in shipment of materials or any other cause beyond Bland's control
8. The proposal is based upon immediate acceptance and prices are subject to change 30 days after proposal date.
9. Bland Landscaping will assume all maintenance responsibility until completion and final acceptance. We request a final walk through within 10 days of completion.
10. Our Work has a one year Warranty. See attached Warranty agreement.
11. All plans remain the property of Bland Landscaping Co. Inc for their sole use until completion of construction work.

**PLANTING WARRANTY**

One Year Warranty - Bland Landscaping Company (Bland) warrants that all plants are as specified, healthy and true to name. On current accounts, Bland will replace, once without charge, any tree, shrub, or vine that dies within 12 months of the date of installation. Replacements are limited to plants installed by Bland. All claims for loss must be reported within the warranty period. This warranty will be in effect subject to the following conditions:

1. Sod will carry a 90-day warranty in properly irrigated areas, provided areas grassed are neither eroded, washed away, nor damaged by others. Newly seeded areas are guaranteed to germinate at a rate of 75% or better within 45 days, provided that watering requirements are met and areas seeded are neither eroded, washed away, nor damaged by others.
2. Though we can provide treatment for turf diseases, Bland is not responsible for the effect of disease problems (brown patch, etc.).
3. Perennials and groundcovers carry a 90-day guarantee. Annuals are not guaranteed.
4. Bland is not responsible for losses due to acts of God (high wind, hurricane, abnormal cold weather, etc.), neglect, domesticated or non-domesticated animal damage, insects, vandalism or malicious damage, on-site construction damage caused by others, or any other cause beyond Bland’s control.
5. Bland will take every precaution and will use proper horticultural techniques to move transplanted materials; however, transplanted material carries no warranty.
6. Approved losses will be replaced at the appropriate time of year, at the original contracted size. Replacements will generally be installed from September through December or April through May because of milder weather during that time.
7. Delinquent payments void the warranty.

**TERMS**

1. Payment is due within 30 days of invoicing date. Invoicing will occur upon completion of project.
2. If the work should exceed this estimate you will be notified in advance prior to commencement of additional work.
3. Bland Landscaping Co. Inc. agrees to provide liability insurance and worker’s compensation insurance for its employees during the performance of this project.
4. Work will be scheduled in the earliest and most efficient manner possible given our existing schedule at the time of acceptance of this proposal.
5. Past due accounts will be charged 18% interest per year until paid in full.
6. Pricing good for 90 days.

By \_\_\_\_\_

ANDREW K BALTZ

Date April 27, 2026

**BLAND LANDSCAPING COMPANY,  
INC.**

By \_\_\_\_\_

Date \_\_\_\_\_

**VESTA PROPERTY SERVICES.**

# EXHIBIT 12



6601 N. Florida Ave  
Tampa, FL 33604

**To whom it may concern,**

Following recent feedback, I am providing a technical explanation regarding the perceived increase in sound levels within the room where acoustical ceiling clouds were installed.

As communicated to me, several residents reported that the space became louder after certain furniture items were relocated toward the back of the room. This observation is consistent with expected acoustic behavior. All interior surfaces contribute to the room's overall absorption characteristics, quantified by their **Noise Reduction Coefficient (NRC)**. The ceiling clouds installed in this space have a **high NRC rating of 1.05**, meaning they absorb more sound energy than they reflect.

The furniture that was originally positioned within the primary activity area also provided a measurable amount of sound absorption. Upholstered and soft-surface furnishings typically exhibit **moderate to high NRC values**, helping reduce reverberation and controlling reflected sound in their immediate vicinity. When this furniture was moved away from the occupied zone, the **localized absorption surface area decreased**, resulting in higher reverberant sound levels around the area currently being used for activities. This change in absorption distribution—not the ceiling clouds—accounts for the increase in perceived loudness.

I hope this clarifies the acoustic conditions contributing to the change in room sound levels.

**Sincerely,**

*Alonso Wiener*

Alonso Wiener  
Commercial Acoustics

# EXHIBIT 13

# PARKLAND PRESERVE CDD MEETING AGENDA MATRIX

<p style="font-size: 24px; transform: rotate(-90deg); transform-origin: center;">June 22, 2026</p>	<p style="font-size: 18px;"><i>Next Regular Meeting: 07/27</i></p>	<p><b><i>Presentations</i></b></p> <ul style="list-style-type: none"> <li>• Number of registered voters</li> </ul> <p><b><i>Consent Agenda Items</i></b></p> <ul style="list-style-type: none"> <li>• Meeting Minutes             <ul style="list-style-type: none"> <li>○ 3/23/2026 Regular Meeting</li> <li>○ 4/27/2026 Regular Meeting</li> </ul> </li> <li>• Unaudited Financials             <ul style="list-style-type: none"> <li>○ March 2026</li> <li>○ April 2026</li> </ul> </li> </ul> <p><b><i>Business Items</i></b></p> <ul style="list-style-type: none"> <li>• Acceptance of the FY25 Audit</li> <li>• Acceptance of Resignation or Supervisor Gurrie</li> <li>• Dirtworx Proposal for Parkland Trail</li> <li>• Public Hearing for Rules of Procedures</li> <li>• Proposals for patio paver realignment</li> <li>• Irrigation Repair Dovetail &amp; Parkland</li> <li>• Vesta Proposal for Full-Time Staff</li> </ul> <p><b><i>Discussions</i></b></p> <p><b><i>Staff Reports</i></b></p> <ul style="list-style-type: none"> <li>• District Manager             <ul style="list-style-type: none"> <li>○ Meeting Matrix</li> <li>○ Dream St. Augustine/Gate Access</li> <li>○</li> </ul> </li> <li>• District Counsel             <ul style="list-style-type: none"> <li>○ Update on litigation</li> </ul> </li> <li>• District Engineer             <ul style="list-style-type: none"> <li>○ TBD</li> </ul> </li> <li>○ Amenity Manager</li> </ul>	<p><i>Action Items from Meeting:</i></p>
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**PARKLAND PRESERVE CDD MEETING AGENDA MATRIX**

<p><b>July 27, 2026</b></p>	<p><b>Next Regular Meeting 8/24</b></p>	<p><b><i>Presentations</i></b></p> <p><b><i>Consent Agenda Items</i></b></p> <ul style="list-style-type: none"> <li>• Meeting Minutes</li> <li>• 06/22/2026 Regular Meeting</li>   <li>• Unaudited Financials</li> <li>• June 2026</li> </ul> <p><b><i>Business Items</i></b></p> <ul style="list-style-type: none"> <li>• Public Hearing for Budget Approval</li> <li>• Consideration of Pickled Court North Florida Resurfacing Proposal – Courts 3 and 4 - \$14,500.00</li> <li>• Consideration of Amenity Furniture</li> </ul> <p><b><i>Discussions</i></b></p> <p><b><i>Staff Reports</i></b></p> <ul style="list-style-type: none"> <li>• District Manager</li> <li>• Meeting Matrix</li>   <li>• District Counsel</li> <li>• TBD</li>   <li>• District Engineer</li>   <li>• Amenity Manager</li> </ul>	<p><i>Action Items from Meeting:</i></p>
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**PARKLAND PRESERVE CDD MEETING AGENDA MATRIX**

**August 27, 2026**

**Regular Meeting:  
09/28**

***Presentations***

***Consent Agenda Items***

- Meeting Minutes
  - 7/27/2026 Regular Meeting
  
- Unaudited Financials
  - July 2026

***Business Items***

- 

***Discussions***

- TBD

***Staff Reports***

- District Manager
  - Meeting Matrix
  
- District Counsel
  - TBD
  
- District Engineer
  
- Amenity Manager

*Action Items From Meeting:*

## PARKLAND PRESERVE CDD MEETING AGENDA MATRIX

MAJOR CONTRACT VENDOR NAME/SERVICE	EXPIRATION DATE/COMMENTS
Amenity Management and Field Operations/Vesta Property Services	9/30/2025; auto renews for two-1 year intervals (60 days notice)
Aquatic Management/Charles Aquatics	11/1/2021- (District and Contractor: last day of month of termination letter). First Addendum was effective on 11/2/2021; First Amendment was effective on 5/1/2022; Second Amendment was effective on 4/26/2023.
Arbitrage Services/LLS Tax Solutions	Period ending 11/1/2026
Audit Services/DMHB	Fiscal Year ending 9/30/2028
District Counsel Services/Kutak Rock LLP	3/15/2023- auto renews
District Engineer Services/Kimley-Horn.	auto renews
District Management Services/DPFG (d/b/a Vesta District Services)	7/28/2025- auto renews for two-1 year intervals (60 day notice)
Fire Alarm & Security Video/High Tech (Alpha Dog)	Month to month
First Place Fitness Equipment, Inc.	11/1/2023- (yearly)
Heating and Cooling Preventive Maintenance/Hall Co	1/12/2023- (yearly)
Landscape Maintenance/Bland Landscaping	Renews 03/2029 (3 year contract)
Pest Control/Orkin (Pest and Termite)	10/6/2026 auto renew for 1 year intervals
Reception Service at Gate/Contact One	3 month renewals beginning on 3/3/2021
Website Hosting/Campus Suite	9/18/2019- 1 year auto renewal (60 days)