



Rizzetta & Company

Magnolia Creek Community Development District

**Board of Supervisors' Meeting
May 9, 2023**

**District Office:
120 Richard Jackson Blvd, Suite 220
Panama City Beach, Florida 32407
(850) 334-9055**

www.magnoliacreekcdd.org

MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT

Walton Area Chamber of Commerce, 63 South Centre Trail, Santa Rosa Beach, FL 32459

District Board of Supervisors	Jason Naumann George Roberts William McConnell Tom Hidell Gus Andrews	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Kimberly O'Mera	Rizzetta & Company, Inc.
District Attorney	Joseph Brown	Kutak Rock LLP
District Engineer	Roger Wynn, P.E.	Moore-Bass Consulting, Inc.
Bond Counsel	Cynthia E. Wilhelm	Nabors, Giblin & Nickerson, P.A.

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

The Public Comment portion of the agenda is where individuals may make comments on any matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT
District Office · Panama City Beach, Florida · (850) 334-9055
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.MagnoliaCreekcdd.org

May 2, 2023

**Board of Supervisors
Magnolia Creek Community
Development District**

REVISED AGENDA

Dear Board Members:

The special meeting of the Board of Supervisors of the Magnolia Creek Community Development District will be held on **Tuesday, May 9, 2023, at 10:00 a.m. (Central Time)** at the Walton Area Chamber of Commerce, 63 South Centre Trail, Santa Rosa Beach, FL 32459. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
 - A. Administration of Oath of Office
 - B. Consideration of Resolution 2023-01, Canvassing and Certifying Results of the November 3, 2022 Landowner Election Tab 1
 - C. Consideration of Resolution 2023-02, Redesignating Officers of the District Tab 2
 - D. Consideration of Minutes of the Board of Supervisors Meeting Held August 11, 2022 Tab 3
 - E. Consideration of Minutes of the Landowner Election Meeting held November 3, 2022 Tab 4
 - F. Ratification of Operations and Maintenance Expenditures for the Months of July 2022 through March 2023 Tab 5
- 4. BUSINESS ITEMS**
 - A. Ratification of Acceptance of FY 22/23 Insurance Policy Tab 6
 - B. Ratification of Right-of-Way Landscape Maintenance Expense Tab 7
 - C. Consideration of FY 22/23 Direct Collection Agreements
 1. Freeport Land Partners..... Tab 8
 2. Owls Head Residential Tab 9
 - D. Consideration of LLS Tax Solutions Engagement Letter for Arbitrage Services Tab 10
 - E. Appointment of an Audit Committee and Scheduling the First Meeting of the Audit Committee
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 1. Presentation of the District Manager Report (under separate cover)
 2. Presentation of Registered Voter Count..... Tab 11
 3. Presentation of 4th Quarter Website Audit..... Tab 12
 4. Presentation of 1st Quarter Website Audit..... Tab 13

6. **SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**
7. **ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call me at 850-334-9055.

Sincerely,

Kimberly O'Mera

Kimberly O'Mera
District Manager

Tab 1

RESOLUTION 2023-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Magnolia Creek Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Freeport, Florida; and

WHEREAS, pursuant to Section 190.006(2), Florida Statutes, a landowners meeting is required to be held within 90 days of the District’s creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting was held on November 3, 2022, the Minutes of which are attached hereto as Exhibit A, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desire to canvas the votes and declare and certify the results of said election.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The following person is found, certified, and declared to have been duly elected as Supervisor of and for the District, having been elected by the votes cast in their favor as shown:

<u>Douglas Duncan</u>	Seat 1	Votes <u>523</u>
<u>Shelton Stone</u>	Seat 5	Votes <u>523</u>
<u>Grover Short</u>	Seat 4	Votes <u>522</u>

Section 2. In accordance with Section 190.006(2), Florida Statutes, and by virtue of the number of votes cast for the Supervisor, the above-named person is declared to have been elected for the following term of office:

<u>Shelton Stone</u>	4 Year Term
<u>Douglas Duncan</u>	4 Year Term
<u>Grover Short</u>	2 Year Term

[CONTINUED ON FOLLOWING PAGE]

Section 3. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 9th DAY OF MAY, 2023.

**MAGNOLIA CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

Secretary/Assistant Secretary

Chair/Vice Chair

Tab 2

RESOLUTION 2023-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT
REDESIGNATING OFFICERS OF THE DISTRICT AND PROVIDING
FOR AN EFFECTIVE DATE.**

WHEREAS, the Magnolia Creek Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated entirely within the City of Freeport, Florida; and

WHEREAS, the District’s Board of Supervisors desires to appoint and remove Officers of the District.

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

SECTION 1. The following are designated as Officers of the District:

_____ is appointed Chair.

_____ is appointed Vice Chair.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Kimberly O'Mera is appointed Assistant Secretary.

Melissa Dobbins is appointed Assistant Secretary.

SECTION 2. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS 9TH DAY OF MAY, 2023.

ATTEST:

**MAGNOLIA CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson / Vice Chairperson
Board of Supervisors

Tab 3

MINUTES OF MEETING

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

**MAGNOLIA CREEK
COMMUNITY DEVELOPMENT DISTRICT**

The special meeting of the Board of Supervisors of the Magnolia Creek Community Development District was held on **Thursday, August 11, 2022, at 9:00 a.m. (CDT)** at The Walton Area Chamber of Commerce, located at 63 South Centre Trail, Santa Rosa Beach, FL 32459.

Present and constituting a quorum:

Jason Naumann	Board Supervisor, Chairman
Angus Andrews	Board Supervisor, Assistant Secretary (Via speakerphone)
Tom Hidell	Board Supervisor, Assistant Secretary
William McConnell	Board Supervisor, Assistant Secretary

Also present were:

Kim O'Mera	District Manager, Rizzetta & Company, Inc.
Joseph Brown	District Counsel, Kutak Rock, LLP
Roger Wynn	District Engineer, DE, Moore-Bass Consulting, Inc. (Via speakerphone)

Audience	None
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FIRST ORDER OF BUSINESS

Call to Order

Ms. O'Mera called the meeting to order at 9:03 a.m. and read roll call, confirming a quorum for the meeting.

SECOND ORDER OF BUSINESS

**Audience Comments on Agenda
Items**

There was no audience present.

THIRD ORDER OF BUSINESS

**Consideration of Minutes of the
Board of Supervisors Meeting Held
June 8, 2022**

47 Ms. O'Mera presented and reviewed the minutes of the Board of Supervisors
48 Meeting held on June 8, 2022. There were no questions or changes.
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On a Motion by Mr. Hidell, seconded by Mr. Naumann, with all in favor, the Board approved the Minutes of the Board of Supervisors Meeting held on June 8, 2022, for Magnolia Creek Community Development District.

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FOURTH ORDER OF BUSINESS

**Ratification of Operation and
Maintenance Expenditures for May
2022 - June 2022**

Ms. O'Mera presented and reviewed the Operations and Maintenance Expenditures for May 2022 and June 2022 with the Board. She asked if there were questions regarding any item of expenditures. There were none.

On a Motion by Mr. Andrews, seconded by Mr. Roberts, with all in favor, the Board ratified Operations and Maintenance Expenditures for May 2022 in the amount of \$16,955.08 and June 2022 in the amount of \$31,477.08, for Magnolia Creek Community Development District.

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FIFTH ORDER OF BUSINESS

**Public Hearing Adopting Revised
Rules and Procedures for the
District**

On a Motion by Mr. McConnell, seconded by Mr. Hidell, with all in favor, the Board of Supervisors opened the Public Hearing, for Magnolia Creek Community Development District.

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Mr. Brown addresses internal operation of the District. He suggested to consolidate everything into one place all requests that appear in various items of F.S. so that you do not have to consult with attorney every time.

On a Motion by Mr. McConnell, seconded by Mr. Andrews, with all in favor, the Board of Supervisors closed the Public Hearing, for Magnolia Creek Community Development District.

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SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2022-
10, Adopting Revised Rules of
Procedure**

Ms. O'Mera presented resolution 2022-10 to the Board.

On a Motion by Mr. McConnell, seconded by Mr. Andrews, with all in favor, the Board of Supervisors adopted resolution 2022-10, Adopting Revised Rules of Procedure, for Magnolia Creek Community Development District.

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SEVENTH ORDER OF BUSINESS

**Public Hearing to Consider Adoption
of the Fiscal Year 2022/2023 Budget**

On a Motion by Mr. McConnell, seconded by Mr. Hidell, with all in favor, the Board of Supervisors opened the Public Hearing, for Magnolia Creek Community Development District.

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There we no public comments.

On a Motion by Mr. McConnell, seconded by Mr. Naumann, with all in favor, the Board of Supervisors closed the Public Hearing, for Magnolia Creek Community Development District.

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EIGHTH ORDER OF BUSINESS

**Presentation of the Proposed Final
Budget for Fiscal Year 2022/2023**

Ms. O'Mera presented the Proposed Final Budget to the Board to review.

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NINTH ORDER OF BUSINESS

**Consideration of Resolution 2022-11,
Annual Appropriations and Adopting
the Budgets for Fiscal Year 2022/2023**

Ms. O'Mera presented Resolution 2022-11, Annual Appropriations and Adopting the Budgets for Fiscal Year 2022/2023 to the Board to review.

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On a Motion by Mr. Hidell, seconded by Mr. Naumann, with all in favor, the Board of Supervisors adopted Resolution 2022-11, Annual Appropriations and Adopting the Budgets for Fiscal Year 2022/2023, for Magnolia Creek Community Development District.

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TENTH ORDER OF BUSINESS

**Consideration of Resolution 2022-12,
Imposing Special Assessments and
Certifying an Assessment Roll**

Ms. O'Mera presented Resolution 2022-12 to the Board. General discussion ensued regarding tax parcel ID accuracy with Direct Bill and approving subject to review.

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On a Motion by Mr. McConnell, seconded by Mr. Naumann, with all in favor, the Board of Supervisors adopted Resolution 2022-12, Imposing Special Assessments and Certifying an Assessment Roll, for Magnolia Creek Community Development District.

ELEVENTH ORDER OF BUSINESS

Acceptance of Addendum to District Management Agreement

Ms. O'Mera presented the Addendum to District Management Agreement to the Board to review.

On a Motion by Mr. Hidell, seconded by Mr. McConnell, with all in favor, the Board of Supervisors accepted Addendum to District Management Agreement, for Magnolia Creek Community Development District.

TWELFTH ORDER OF BUSINESS

Consideration of Resolution 2022-13, Annual Meeting Schedule for Fiscal Year 2022/2023

Ms. O'Mera presented resolution 2022-13, Annual Meeting Schedule for Fiscal Year 2022/2023 to the Board which designates date, time and location.

On a Motion by Mr. Hidell, seconded by Mr. McConnell, with all in favor, the Board of Supervisors adopted Resolution 2022-13, Annual Meeting Schedule for Fiscal Year 2022/2023, for Magnolia Creek Community Development District.

THIRTEENTH ORDER OF BUSINESS

Staff Reports

1. District Counsel
No report
2. District Engineer
 1. Ratification of Stormwater Needs Analysis

The Board reviewed the Stormwater Needs Analysis.

On a Motion by Mr. Hidell, seconded by Mr. McConnell, with all in favor, the Board of Supervisors ratified Stormwater Needs Analysis, for Magnolia Creek Community Development District.

3. District Manager

Ms. O'Mera reminded the Board that their upcoming Regular Board of Supervisor meeting is October 6, 2022 at 10:00 am and will be held at the Walton Area Chamber of Commerce located at 63 South Centre Trail, Santa Rosa Beach, Florida 32459.

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FOURTEENTH ORDER OF BUSINESS **Supervisor Requests and Audience Comments**

There were no Supervisor requests or audience comments.

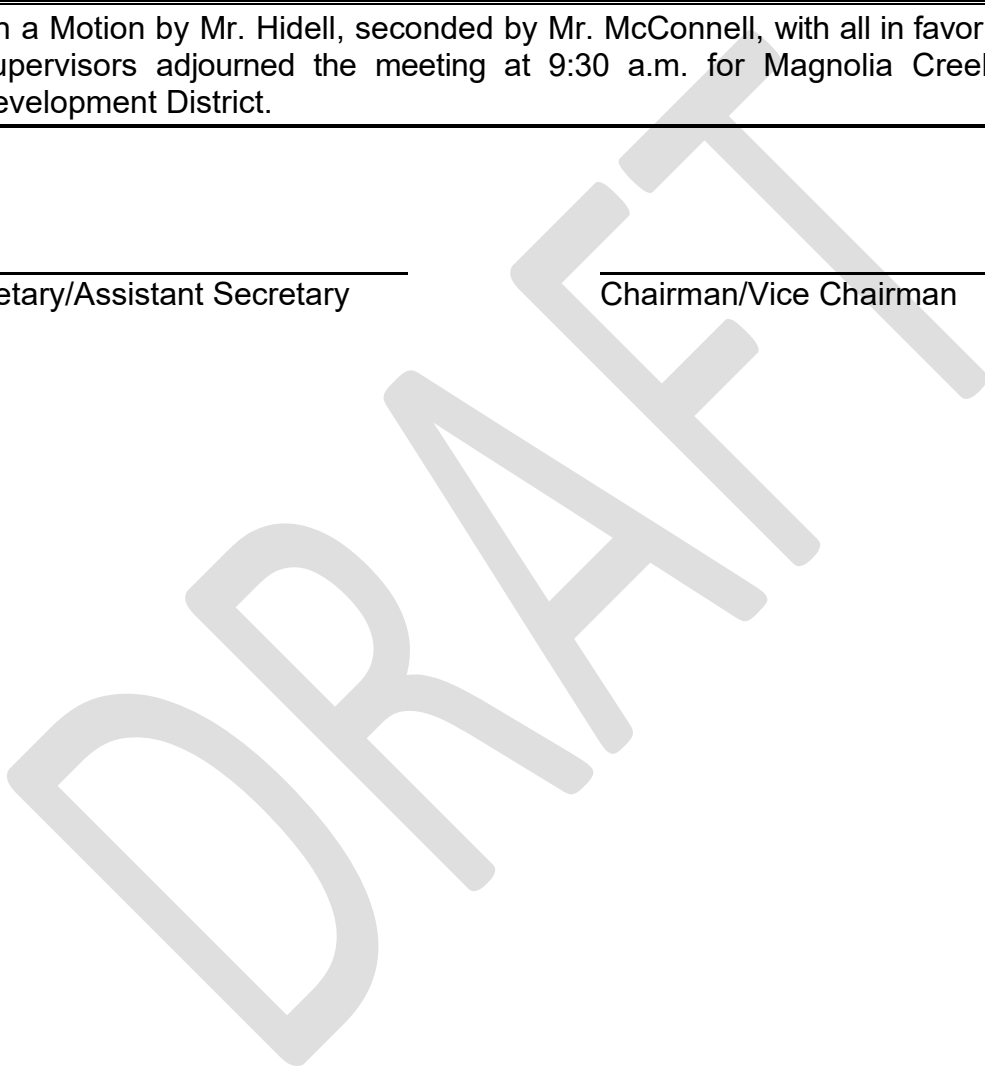
FIFTEENTH ORDER OF BUSINESS **Adjournment**

On a Motion by Mr. Hidell, seconded by Mr. McConnell, with all in favor, the Board of Supervisors adjourned the meeting at 9:30 a.m. for Magnolia Creek Community Development District.

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Secretary/Assistant Secretary

Chairman/Vice Chairman



Tab 4

MINUTES OF MEETING

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

**MAGNOLIA CREEK
COMMUNITY DEVELOPMENT DISTRICT**

The Landowners' meeting for the Magnolia Creek Community Development District was held on **Thursday, November 3, 2022, at 10:00 a.m. (CDT)** at The Walton Area Chamber of Commerce located at 63 South Centre Trail, Santa Rosa Beach, Florida 32459.

Present:

Tom Hidell
Jason Naumann

Also present were:

Kimberly O'Mera **District Manager, Rizzetta & Company**
Joseph Brown **DC, Kutak Rock, LLP**

FIRST ORDER OF BUSINESS

Call to Order

Ms. O'Mera called the meeting to order at 10:10 am. Ms. O'Mera stated that the purpose of this meeting is to hold the Landowner Meeting for Magnolia Creek Community Development District and to hold Landowner Elections for three (3) Supervisor positions on the District Board of Supervisors as prescribed in Chapter 190 Florida Statutes, and that this meeting was duly advertised and was announced at a public meeting as prescribed by Florida Statutes. Ms. O'Mera also provided an affidavit.

SECOND ORDER OF BUSINESS

Appointing of Meeting Chairman

Ms. O'Mera was appointed to serve as the meeting chairman.

THIRD ORDER OF BUSINESS

**Determination of Number of Voting
Units Represented**

Mr. Brown advised that he had proxy and ballots for Owl's Head Residential LLC with 523 voting units. Mr. Brown advised that there were approximately 920 votes.

49 **FOURTH ORDER OF BUSINESS**

**Announcement of Candidates/Call
for Nominations**

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52 Mr. Brown called for the announcement of candidates. Douglas Duncan, Shelton
53 Stone and Grover Short for Owl's Head Residential LLC were nominated. With no other
54 nominations being heard, he called for the ballots to be cast.

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56 **FIFTH ORDER OF BUSINESS**

Election of Supervisors

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58 Mr. Brown read the ballot into the record, stating that Mr. Duncan, Mr. Stone and
59 Mr. Short each received 523 votes. He advised that based on the votes, Mr. Duncan and
60 Mr. Stone would each receive a four-year term and Mr. Short would receive a two-year
61 term.

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63 **SIXTH ORDER OF BUSINESS**

Adjournment

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65 With no further business scheduled to come before the landowners, Ms. O'Mera
66 adjourned the meeting at 10:14 a.m.

DRAFT

Tab 5

Magnolia Creek Community Development District

District Office · Panama City Beach, Florida, 32407

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.magnoliacreekcdd.org

Operations and Maintenance Expenditures

July 2022

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2022 through July 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$24,254.58**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Magnolia Creek Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2022 Through July 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Kutak Rock LLP	000497	3080103	Legal Services 06/22	\$ 1,232.50
LLS Tax Solutions Inc.	000496	002728	Arbitrage Rebate Calculation Series 2007A&B 06/30/22	\$ 500.00
Moore Bass Consulting, Inc.	000495	0078334	Engineering Services 06/22	\$ 18,388.75
Rizzetta & Company, Inc.	000494	INV0000069351	District Management Fees 07/22	<u>\$ 4,133.33</u>
Report Total				<u>\$ 24,254.58</u>

Magnolia Creek Community Development District

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Operations and Maintenance Expenditures

August 2022

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from August 1, 2022 through August 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$5,423.53**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Magnolia Creek Community Development District

Paid Operation & Maintenance Expenditures

August 1, 2022 Through August 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc.	100000	INV0000070170	District Management Fees 08/22	\$ 4,133.33
The Ledger / News Chief/ CA Florida Holdings, LLC	100001	4771058	Acct #536178 Legal Advertising 07/22	\$ 490.20
Thomas Hidell	100002	TH060822	Board of Supervisors Meeting 06/08/22	\$ 200.00
Thomas Hidell	100002	TH081122	Board of Supervisors Meeting 08/11/22	\$ 200.00
William G. McConnell	100003	WM060822	Board of Supervisors Meeting 06/08/22	\$ 200.00
William G. McConnell	100003	WM081122	Board of Supervisors Meeting 08/11/22	\$ 200.00
Report Total				<u>\$ 5,423.53</u>

Magnolia Creek Community Development District

District Office · Panama City Beach, Florida, 32407

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.magnoliacreekcdd.org

Operations and Maintenance Expenditures

September 2022

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from September 1, 2022 through September 1, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$4,208.33**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Magnolia Creek Community Development District

Paid Operation & Maintenance Expenditures

September 1, 2022 Through September 1, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc.	100004	INV0000070826	District Management Fees 09/22	\$ 4,133.33
Walton County Chamber of Commerce	100005	41745	BOS Meeting Room Rental 10/06/23	\$ <u>75.00</u>
Report Total				\$ <u>4,208.33</u>

Magnolia Creek Community Development District

District Office · Panama City Beach, Florida, 32407

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www.magnoliacreekcdd.org

Operations and Maintenance Expenditures

October 2022

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from October 1, 2022 through October 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$78,440.40**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Magnolia Creek Community Development District

Paid Operation & Maintenance Expenditures

October 1, 2022 Through October 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Egis Insurance Advisors, LLC	100006	16434	General/POL Liability Insurance FY 22/23	\$ 6,316.00
Florida Department of Economic Opportunity	100011	86948	Special District Fee FY 22/23	\$ 175.00
Innersync Studio, Ltd	100012	20685	Website & Compliance Services 10/22	\$ 1,537.50
Moore Bass Consulting, Inc.	100008	78668	Engineering Services 07/22	\$ 44,938.00
Moore Bass Consulting, Inc.	100008	79025	Engineering Services 07/22-08/22	\$ 15,413.08
Rizzetta & Company, Inc.	100010	INV0000071779	District Management Fees 10/22	\$ 4,294.67
Rizzetta & Company, Inc. The Ledger / News Chief/ CA	100009	INV0000071926	Assessment Roll Annual	\$ 5,200.00
Florida Holdings, LLC	100007	4846206	Acct #536178 Legal Advertising 08/22	\$ <u>566.15</u>
Report Total				\$ <u>78,440.40</u>

Magnolia Creek Community Development District

District Office · Panama City Beach, Florida, 32407

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www.magnoliacreekcdd.org

Operations and Maintenance Expenditures

November 2022

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from November 1, 2022 through November 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$23,288.67**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Magnolia Creek Community Development District

Paid Operation & Maintenance Expenditures

November 1, 2022 Through November 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
BlueGreen Landscape Developement	100013	3165	Landscape Maintenance 10/22	\$ 12,500.00
Kutak Rock, LLP	100016	3106187	Legal Services 07/22	\$ 787.50
Kutak Rock, LLP	100016	3109581	Legal Services 09/22	\$ 2,614.50
Kutak Rock, LLP	100015	3125631	Legal Services 09/22	\$ 3,092.00
Rizzetta & Company, Inc.	100014	INV0000072615	District Management Fees 11/22	\$ <u>4,294.67</u>
Report Total				\$ <u>23,288.67</u>

Magnolia Creek Community Development District

District Office · Panama City Beach, Florida, 32407

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www.magnoliacreekcdd.org

Operations and Maintenance Expenditures

December 2022

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from December 1, 2022 through December 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$28,761.18**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Magnolia Creek Community Development District

Paid Operation & Maintenance Expenditures

December 1, 2022 Through December 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Kutak Rock, LLP	100019	3140333	Legal Services 10/22	\$ 1,323.50
Kutak Rock, LLP	100021	3155669	Legal Services 11/22	\$ 1,652.00
Moore Bass Consulting, Inc.	100017	79354	Engineering Services 08/22-09/22	\$ 15,753.07
Moore Bass Consulting, Inc.	100017	79725	Engineering Services 09/22-10/22	\$ 5,578.69
Rizzetta & Company, Inc.	100018	INV0000073261	District Management Services 12/22	\$ 4,294.67
The Ledger / News Chief/ CA Florida Holdings, LLC	100020	5095928	Legal Advertising 11/22	\$ 159.25
Report Total				<u>\$ 28,761.18</u>

Magnolia Creek Community Development District

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www.magnoliacreekcdd.org

Operations and Maintenance Expenditures

January 2023

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2023 through January 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$4,294.67**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Magnolia Creek Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2023 Through January 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc.	100022	INV0000074699	District Management Fees 01/23	\$ <u>4,294.67</u>
Report Total				\$ <u>4,294.67</u>

Magnolia Creek Community Development District

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www.magnoliacreekcdd.org

Operations and Maintenance Expenditures

February 2023

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2023 through February 28, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$4,234.67**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Company name: Magnolia Creek Community Development District

Report name: Check register

Created on: 4/18/2023

Location: 550--Magnolia Creek

Bank	Date	Vendor	Document no.	Amount Cleared
550TRUISTOP - Truist Bank	Account no: 1000191287399			
	2/2/2023	V1954--Rizzetta & Company, Inc	100023	4,294.67 2/28/2023
Total for 550TRUISTOP				<u>4,294.67</u>

Magnolia Creek Community Development District

District Office · Panama City Beach, Florida, 32407

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.magnoliacreekcdd.org

Operations and Maintenance Expenditures

March 2023

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2023 through March 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$7,294.67**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Company name: Magnolia Creek Community Development District

Report name: Check register

Created on: 4/18/2023

Location: 550--Magnolia Creek

Bank	Date	Vendor	Document no.	Amount Cleared
550TRUISTOP - Truist Bank	Account no: 1000191287399			
	3/6/2023	V1499--Lerner Reporting Services, Inc	100025	3,000.00 3/31/2023
	3/1/2023	V1954--Rizzetta & Company, Inc.	100024	4,294.67 3/31/2023
Total for 550TRUISTOP				<u>7,294.67</u>

Tab 6



Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

Magnolia Creek Community Development District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

About FIA

Florida Insurance Alliance (“FIA”), authorized and regulated by the Florida Office of Insurance Regulation, is a non-assessable, governmental insurance Trust. FIA was created in September 2011 at a time when a large number of Special Taxing Districts were having difficulty obtaining insurance.

Primarily, this was due to financial stability concerns and a perception that these small to mid-sized Districts had a disproportionate exposure to claims. Even districts that were claims free for years could not obtain coverage. FIA was created to fill this void with the goal of providing affordable insurance coverage to Special Taxing Districts. Today, FIA proudly serves and protects nearly 1,000 public entity members.

Competitive Advantage

FIA allows qualifying Public Entities to achieve broad, tailored coverages with a cost-effective insurance program. Additional program benefits include:

- Insure-to-value property limits with no coinsurance penalties
- First dollar coverage for “alleged” public official ethics violations
- Proactive in-house claims management and loss control department
- Complimentary risk management services including on-site loss control, property schedule verification and contract reviews
- Online Risk Management Education & Training portal
- Online HR & Benefits Support portal
- HR Hotline
- Safety Partners Matching Grant Program

How are FIA Members Protected?

FIA employs a conservative approach to risk management. Liability risk retained by FIA is fully funded prior to the policy term through member premiums. The remainder of the risk is transferred to reinsurers. FIA’s primary reinsurers, Lloyds of London and Hudson Insurance Company, both have AM Best A XV (Excellent) ratings and surplus of \$2Billion or greater.

In the event of catastrophic property losses due to a Named Storm (i.e., hurricane), the program bears no risk as all losses are passed on to the reinsurers. FIA purchases property reinsurance to withstand the 1,000-year storm event (probability of exceedance .1%). This level of protection is statistically 2 to 3 times safer than competitors and industry norms.

What Are Members Responsible For?

As a non-assessable Trust, our members are only responsible for two items:

- Annual Premiums
- Individual Member Deductibles

FIA Bylaws prohibit any assessments or other fees.

Additional information regarding FIA and our member services can be found at www.fia360.org.

Quotation being provided for:

**Magnolia Creek Community Development District
c/o Rizzetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614**

Term: October 1, 2022 to October 1, 2023

Quote Number: 100122233

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values – Blanket Building and Contents – Per Schedule on file totalling	Not Included
Loss of Business Income	Not Included
Additional Expense	Not Included
Inland Marine	
Scheduled Inland Marine	Not Included

It is agreed to include automatically under this Insurance the interest of mortgagees and loss payees where applicable without advice.

	Valuation	Coinsurance
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

DEDUCTIBLES:		
	Not Applicable	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	Not Applicable	Total Insured Values per building, including vehicle values, for "Named Storm" at each affected location throughout Florida subject to a minimum of Not Applicable per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine

Special Property Coverages		
Coverage	Deductibles	Limit
Earth Movement	Not Applicable	Not Included
Flood	Not Applicable	Not Included
Boiler & Machinery		Not Included
TRIA		Not Included

*Except for Zones A & V see page 8 (Terms and Conditions) excess of NFIP, whether purchased or not

TOTAL PROPERTY PREMIUM

Not Included

Extensions of Coverage

If marked with an "X" we will cover the following EXTENSIONS OF COVERAGE under this Agreement, These limits of liability do not increase any other applicable limit of liability.

(X)	Code	Extension of Coverage	Limit of Liability
	A	Accounts Receivable	\$500,000 in any one occurrence
	B	Animals	\$1,000 any one Animal \$5,000 Annual Aggregate in any one agreement period
	C	Buildings Under Construction	As declared on Property Schedule, except new buildings being erected at sites other than a covered location which is limited to \$250,000 estimated final contract value any one construction project.
	D	Debris Removal Expense	\$250,000 per insured or 25% of loss, whichever is greater
	E	Demolition Cost, Operation of Building Laws and Increased Cost of Construction	\$500,000 in any one occurrence
	F	Duty to Defend	\$100,000 any one occurrence
	G	Errors and Omissions	\$250,000 in any one occurrence
	H	Expediting Expenses	\$250,000 in any one occurrence
	I	Fire Department Charges	\$50,000 in any one occurrence
	J	Fungus Cleanup Expense	\$50,000 in the annual aggregate in any one occurrence
	K	Lawns, Plants, Trees and Shrubs	\$50,000 in any one occurrence
	L	Leasehold Interest	Included
	M	Air Conditioning Systems	Included
	N	New locations of current Insureds	\$1,000,000 in any one occurrence for up to 90 days, except 60 days for Dade, Broward, Palm Beach from the date such new location(s) is first purchased, rented or occupied whichever is earlier. Monroe County on prior submit basis only
	O	Personal property of Employees	\$500,000 in any one occurrence
	P	Pollution Cleanup Expense	\$50,000 in any one occurrence
	Q	Professional Fees	\$50,000 in any one occurrence
	R	Recertification of Equipment	Included
	S	Service Interruption Coverage	\$500,000 in any one occurrence
	T	Transit	\$1,000,000 in any one occurrence
	U	Vehicles as Scheduled Property	Included
	V	Preservation of Property	\$250,000 in any one occurrence
	W	Property at Miscellaneous Unnamed Locations	\$250,000 in any one occurrence
	X	Piers, docs and wharves as Scheduled Property	Included on a prior submit basis only

	Y	Glass and Sanitary Fittings Extension	\$25,000 any one occurrence
	Z	Ingress / Egress	45 Consecutive Days
	AA	Lock and Key Replacement	\$2,500 any one occurrence
	BB	Awnings, Gutters and Downspouts	Included
	CC	Civil or Military Authority	45 Consecutive days and one mile

CRIME COVERAGE

<u>Description</u>	<u>Limit</u>	<u>Deductible</u>
Forgery and Alteration	Not Included	Not Included
Theft, Disappearance or Destruction	Not Included	Not Included
Computer Fraud including Funds Transfer Fraud	Not Included	Not Included
Employee Dishonesty, including faithful performance, per loss	Not Included	Not Included

AUTOMOBILE COVERAGE

Coverages	Covered Autos	Limit	Premium
Covered Autos Liability	8,9	\$1,000,000	Included
Personal Injury Protection	N/A		Not Included
Auto Medical Payments	N/A		Not Included
Uninsured Motorists including Underinsured Motorists	N/A		Not Included
Physical Damage Comprehensive Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto, But No Deductible Applies To Loss Caused By Fire or Lightning. See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Specified Causes of Loss Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto For Loss Caused By Mischief Or Vandalism See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Collision Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Towing And Labor	N/A	\$0 For Each Disablement Of A Private Passenger Auto	Not Included

GENERAL LIABILITY COVERAGE (Occurrence Basis)

Bodily Injury and Property Damage Limit	\$1,000,000
Personal Injury and Advertising Injury	Included
Products & Completed Operations Aggregate Limit	Included
Employee Benefits Liability Limit, per person	\$1,000,000
Herbicide & Pesticide Aggregate Limit	\$1,000,000
Medical Payments Limit	\$5,000
Fire Damage Limit	Included
No fault Sewer Backup Limit	\$25,000/\$250,000
General Liability Deductible	\$0

PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY (Claims Made)

Public Officials and Employment Practices Liability Limit	Per Claim	\$1,000,000
	Aggregate	\$2,000,000
Public Officials and Employment Practices Liability Deductible		\$0

Supplemental Payments: Pre-termination \$2,500 per employee - \$5,000 annual aggregate.
 Non-Monetary \$100,000 aggregate.

Cyber Liability sublimit included under POL/EPLI

Media Content Services Liability
 Network Security Liability
 Privacy Liability
 First Party Extortion Threat
 First Party Crisis Management
 First Party Business Interruption
 Limit: \$100,000 each claim/annual aggregate



PREMIUM SUMMARY

**Magnolia Creek Community Development District
c/o Rizzetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614**

Term: October 1, 2022 to October 1, 2023

Quote Number: 100122233

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	Not Included
Crime	Not Included
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$3,309
Public Officials and Employment Practices Liability	\$3,007
Deadly Weapon Protection Coverage	Not Included
TOTAL PREMIUM DUE	\$6,316

IMPORTANT NOTE

Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

(None)



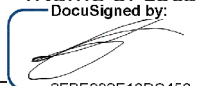
PARTICIPATION AGREEMENT
Application for Membership in the Florida Insurance Alliance


The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Florida Insurance Alliance ("FIA") for continuing liability and/or casualty coverage through membership in FIA, to become effective 12:01 a.m., 10/01/2022, and if accepted by the FIA's duly authorized representative, does hereby agree as follows:

- (a) That, by this reference, the terms and provisions of the Interlocal Agreement creating the Florida Insurance Alliance are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Interlocal Agreement as provided therein;
- (b) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys' fees;
- (c) To abide by the rules and regulations adopted by the Board of Directors;
- (d) That should either the Applicant or the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;
- (e) That all information contained in the underwriting application provided to FIA as a condition precedent to participation in FIA is true, correct and accurate in all respects.

Magnolia Creek Community Development District

Magnolia Creek Community Development District

(Name of Local Governmental Entity)
 DocuSigned by:
 By:  _____ Jason Naumann
 2FBE692E10DC458... Signature _____ Print Name

Witness By:  _____ Kimberly O'Mera
 Signature _____ Print Name

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE October 1, 2022

By: _____
Administrator

Tab 7

BlueGreen Landscape Development
755 Grand Blvd suite b105-295
destin, FL 32550 US
(850) 797-9160
harry@bluegreenlandscape.net

INVOICE

BILL TO
MAGNOLIA CREEK C?O
RIZZETTA AND CO.
3434 COLWELL AVE. SUITE
200 TAMPA FL. 33614

INVOICE # 3165
DATE 10/11/2022
DUE DATE 10/11/2022
TERMS Due on receipt

DATE	ACCOUNT SUMMARY	AMOUNT
12/13/2021	Balance Forward	16,350.00
	Other payments and credits after 12/13/2021 through 10/10/2022	-16,350.00
10/11/2022	Other invoices from this date	0.00
	New charges (details below)	12,500.00
	Total Amount Due	12,500.00

DATE	DESCRIPTION	QTY	RATE	AMOUNT
10/11/2022	Additional Services BUSHHOG, WEEDEAT, CLEAN UP, BLOW OFF PHASE 1A	1	11,500.00	11,500.00
	EQUIPMENT EQUIPMENT FEE	1	1,000.00	1,000.00

Make all checks payable to BlueGreen Landscape Development

TOTAL OF NEW CHARGES 12,500.00
BALANCE DUE **\$12,500.00**

RECEIVED
10/19/22

Tab 8

**AGREEMENT BY AND BETWEEN THE MAGNOLIA CREEK COMMUNITY
DEVELOPMENT DISTRICT AND FREEPORT LAND PARTNERS, LLC, REGARDING THE
DIRECT COLLECTION OF SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022-2023**

This Agreement is made and entered into as of this 8th day of December, 2022, by and between:

The Magnolia Creek Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes (hereinafter "District"), and

Freeport Land Partners, LLC, a Florida limited liability company and the owner of a portion of the property located within the boundaries of the District (hereinafter "Property Owner"). For purposes of this agreement, Property Owner's property is more particularly described in Exhibit "A" attached hereto (the "Property").

RECITALS

WHEREAS, the District was established by an ordinance adopted by the City of Freeport, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, Florida Statutes, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, the Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, pursuant to section 197.3632, Florida Statutes, the District intends to utilize the uniform method of levying, collecting and enforcing the special assessments against the Property once platted and collect such special assessments on the Walton County tax roll for platted lots; and

WHEREAS, the District and Property Owner desire to arrange for the direct collection of the district's special assessments prior to platting of the Property; and

WHEREAS, Property Owner desires to provide for the direct payment of special assessments.

NOW, therefore, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. **Assessment Payment.** Property Owner agrees to pay the special assessments necessary to fund the District's operation and maintenance costs for fiscal year 2022-2023 attributable to the Property, regardless of whether Property Owner owns the Property at the time of such payment. Nothing herein shall prohibit Property Owner from prorating or otherwise collecting these special assessments from subsequent purchasers of the Property. The District has sent, or will send, a bill to Property Owner on or after September 15, 2022, indicating the exact amount of the special assessment payment for operation and maintenance for fiscal year 2022-2023. If Property Owner does not pay such invoice in full prior to December 1, 2022, Property Owner shall pay the assessments to the District according to the following schedule: 50% due no later than December 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. The District's decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such

7. **Default.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Property Owner.

8. **Attorneys' Fees.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

9. **Beneficiaries.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

10. **Applicable Law.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

11. **Negotiation at Arm's Length.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

12. **Effective Date.** The Agreement shall take effect as of December 8, 2022.

In witness whereof, the parties execute this agreement the day and year first written above.

Attest:

**MAGNOLIA CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

FREEPORT LAND PARTNERS, LLC,
a Florida limited liability company

Witness

By: _____
Name: _____
Title: _____

Exhibit A: Description of the Property

Exhibit A

That portion of Walton County Parcel ID Numbers 25-1N-19-17000-001-0000 (containing approximately 91.86 acres) and 25-1N-19-17000-001-0021 (containing approximately 84.6 acres), and 25-1N-19-17000-001-0040 (containing approximately 36.28 acres) located within the District's boundary

Tab 9

**AGREEMENT BY AND BETWEEN THE MAGNOLIA CREEK COMMUNITY
DEVELOPMENT DISTRICT AND OWLS HEAD RESIDENTIAL, LLC, REGARDING THE
DIRECT COLLECTION OF SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022-2023**

This Agreement is made and entered into as of this 8th day of December, 2022, by and between:

The Magnolia Creek Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes (hereinafter "District"), and

Owls Head Residential, LLC, a Florida limited liability company and the owner of a portion of the property located within the boundaries of the District (hereinafter "Property Owner"). For purposes of this agreement, Property Owner's property is more particularly described in Exhibit "A" attached hereto (the "Property").

RECITALS

WHEREAS, the District was established by an ordinance adopted by the City of Freeport, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, Florida Statutes, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, the Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, pursuant to section 197.3632, Florida Statutes, the District intends to utilize the uniform method of levying, collecting and enforcing the special assessments against the Property once platted and collect such special assessments on the Walton County tax roll for platted lots; and

WHEREAS, the District and Property Owner desire to arrange for the direct collection of the district's special assessments prior to platting of the Property; and

WHEREAS, Property Owner desires to provide for the direct payment of special assessments.

NOW, therefore, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. **Assessment Payment.** Property Owner agrees to pay the special assessments necessary to fund the District's operation and maintenance costs for fiscal year 2022-2023 attributable to the Property, regardless of whether Property Owner owns the Property at the time of such payment. Nothing herein shall prohibit Property Owner from prorating or otherwise collecting these special assessments from subsequent purchasers of the Property. The District has sent, or will send, a bill to Property Owner on or after September 15, 2022, indicating the exact amount of the special assessment payment for operation and maintenance for fiscal year 2022-2023. If Property Owner does not pay such invoice in full prior to December 1, 2022, Property Owner shall pay the assessments to the District according to the following schedule: 50% due no later than December 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. The District's decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such

method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

2. **Enforcement.** This Agreement shall serve as an alternative method for collection of the special assessments. This Agreement shall not affect the District's ability to collect and enforce its special assessments by any other method authorized by Florida law. Property Owner acknowledges that the failure to pay the special assessments may result in the initiation of a foreclosure action, or, at the District's sole discretion, delinquent assessments may be certified for collection on a future Walton County tax bill. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2022-2023 – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue in the case of operations and maintenance assessments at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate legal proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

3. **Notice.** All notices, payments and other communications hereunder ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, to the parties as follows:

If to Property Owner: Owls Head Residential, LLC
4279 Roswell Road, Suite 208 #109
Atlanta, Georgia 30342
Attn: _____

If to the District: Magnolia Creek Community Development District
120 Richard Jackson Blvd., Suite 220
Panama City Beach, Florida 32407
Attn: District Manager

With a copy to: Kutak Rock LLP
107 W. College Avenue
Tallahassee, Florida 32301
Attn: District Counsel

4. **Amendment.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

5. **Authority.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

6. **Assignment.** This Agreement may not be assigned, in whole or in part, by either party except upon the written consent of the other. Any purported assignment without such consent shall be void.

7. **Default.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Property Owner.

8. **Attorneys' Fees.** In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

9. **Beneficiaries.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

10. **Applicable Law.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

11. **Negotiation at Arm's Length.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

12. **Effective Date.** The Agreement shall take effect as of December 8, 2022.

In witness whereof, the parties execute this agreement the day and year first written above.

Attest:

**MAGNOLIA CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

OWLS HEAD RESIDENTIAL, LLC,
a Florida limited liability company

Witness

By: _____
Name: _____
Title: _____

Exhibit A: Description of the Property

Exhibit A

That portion of Walton County Parcel ID Numbers 25-1N-19-17000-001-0020 (containing approximately 328.34 acres) and 25-1N-19-17000-001-0050 (containing approximately 180.4 acres) located within the District's boundary

Tab 10



LLS Tax Solutions Inc.
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

December 8, 2022

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

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

- \$21,640,000 Magnolia Creek Community Development District Capital Improvement Revenue Bonds, Series 2007A and Series 2007B

SCOPE OF SERVICES

The procedures that we will perform are as follows:

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

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

TAX POSITIONS AND REPORTABLE TRANSACTIONS

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

of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

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

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the three annual bond years ending June 30, 2023, June 30, 2024, and June 30, 2025, is \$1,500, which is \$500 each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

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

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

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

ACCEPTANCE

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

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

Very truly yours
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Magnolia Creek Community Development
District

By: Linda L. Scott
Linda L. Scott, CPA

By: _____
Print Name _____
Title _____
Date: _____

Tab 11

**WALTON COUNTY
SUPERVISOR OF ELECTIONS
Ryan Messer**



571 US HWY 90 E, DeFuniak Springs, FL 32433
Phone: (850) 892-8112 • Fax: (850) 892-8113
votewalton.gov • info@votewalton.gov

Contact Information

Ryan Messer Supervisor
of Elections Walton County
RMesser@votewalton.gov

April 12, 2023

Address

571 US Hwy 90 East, Suite 102
DeFuniak Springs, FL 32433

Tel: (850) 892-8112
Fax: (850) 892-8113

Kimberly O'Mera District Manager

120 Richard Jackson Blvd, Ste 220
Panama City Beach, FL 32407

Re: Magnolia Creek Community Development District

Dear Ms. O'Mera:

This letter is in response to your request for the number of registered voters within the Magnolia Creek Community Development District.

We are showing that there were 0 (zero) registered voters in that district as of April 12, 2023.

Sincerely,

Ryan Messer, Supervisor of Elections

Tab 12



Quarterly Compliance Audit Report

Magnolia Creek

Date: January 2023 - 4th Quarter

Prepared for: Scott Brizendine

Developer: Rizzetta

Insurance agency:



Preparer:

Jason Morgan - *Campus Suite Compliance*

ADA Website Accessibility and Florida F.S. 189.069 Requirements

Table of Contents

Compliance Audit

Overview	2
<i>Compliance Criteria</i>	2
<i>ADA Accessibility</i>	2
Florida Statute Compliance	3
Audit Process	3

Audit results

ADA Website Accessibility Requirements	4
Florida F.S. 189.069 Requirements	5

Helpful information:

Accessibility overview	6
ADA Compliance Categories	7
Web Accessibility Glossary	11

Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

Passed	Description
Passed	Website errors* 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	Keyboard navigation The ability to navigate website without using a mouse
Passed	Website accessibility policy A published policy and a vehicle to submit issues and resolve issues
Passed	Color contrast Colors provide enough contrast between elements
Passed	Video captioning Closed-captioning and detailed descriptions
Passed	PDF accessibility Formatting PDFs including embedded images and non-text elements
Passed	Site map Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing

**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: **PASSED**

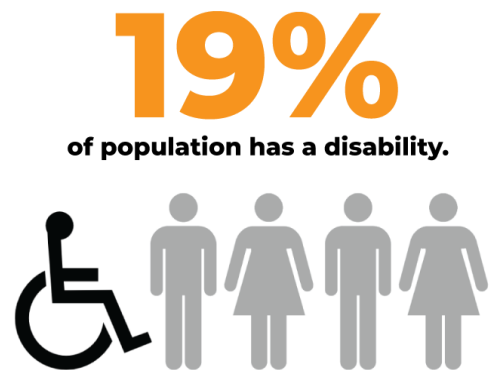
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
X	Listing of Board Meetings
Passed	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



Sight, hearing, physical, cognitive.

The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: <http://webaim.org/resources/contrastchecker>



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

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Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: www.nngroup.com/articles/keyboard-accessibility

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Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: <http://webaim.org/techniques/sitertools/>



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: <http://webaim.org/techniques/tables/data>



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

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Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

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Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

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Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
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508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web

Tab 13



Quarterly Compliance Audit Report

Magnolia Creek

Date: April 2023 - 1st Quarter
Prepared for: Scott Brizendine
Developer: Rizzetta
Insurance agency:



Preparer:
Jason Morgan - *Campus Suite Compliance*
ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Compliance Audit

Overview	2
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Florida Statute Compliance	3
Audit Process	3

Audit results

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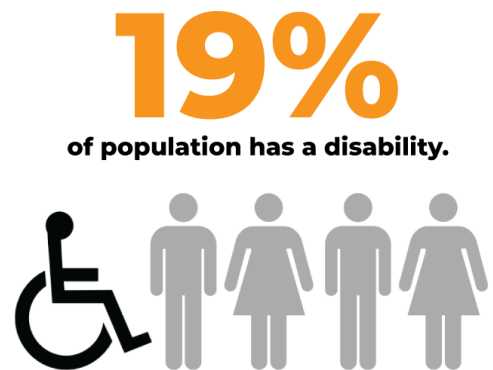
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