Rizzetta & Company

Town of Kindred
Community Development District

Board of Supervisors
Meeting
July 30, 2026

District Office:
8529 South Park Circle, Suite 330
Orlando, Florida 32819
407.472.2471

www.townofkindredcdd.org

Professionals in Community Management

TOWN OF KINDRED
COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors	Jason Torres	Chair
	Jorge Alverio	Vice Chair
	Antonio Aponte	Assistant Secretary
	Jennifer Sanchez	Assistant Secretary
	Byron Brown	Assistant Secretary
District Manager	Brian Mendes	Rizzetta & Company, Inc.
District Counsel	Jere Earlywine	Kutak Rock LLP
District Engineer	Xabier Guerricagoitia	Boyd Civil Engineering

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

The Audience Comment portion of the agenda is where individuals may make comments on 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 (407) 472-2471. 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.

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (407) 472-2471
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.townofkindred.org

Board of Supervisors
Town of Kindred Community Development District

July 28, 2026

FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Town of Kindred Community Development District will be held on **July 30, 2026, at 6:00 p.m.** at the **Town of Kindred Clubhouse**, located at **1450 Diamond Loop Drive, Kissimmee, Florida 34744**. The following is the **final agenda** for the meeting:

1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENT**
3. **COMMUNITY UPDATES**
   - A. Aquatic Maintenance Updates
   - B. Field Manager Updates
     1. Discussion of Resident Amenity Suspensions
     2. Discussion of Roadway Parking Issues ..... Tab 1
     3. Clubhouse Pool Furniture Report ..... Tab 2
     4. Updates on Monument Repairs
     5. Updates on Drainage Issues
     6. Updates on Mainline Break – Soccer Field
     7. Consideration of A/C Repairs (Under Separate Cover)
     8. Consideration of Trash Receptacle with Dome Cover Replacement Proposal ..... Tab 3
   - C. Field Service Updates
     1. June 2026 Inspection Report ..... Tab 4
     2. July 2026 Inspection Report ..... Tab 5
4. **BUSINESS ADMINISTRATION**
   - A. Consideration of the Minutes of the Board of Supervisors' Minutes Held on May 7, 2026, ... Tab 6
   - B. Ratification of Operation and Maintenance Expenditures for the Months of April, May & June 2026 ..... ……Tab 7
5. **BUSINESS ITEMS**
   - A. Ratification of District Items ..... Tab 8
     1. United Land Services
        a. Dead Pine and Maple Tree Removal
        b. New Flower Installation in Middle Island
        c. Replacement of Damaged Carissa Holly
   - B. Discussion of Clubhouse Rental Fees
   - C. Review of FY 2025 Financial Audit ..... Tab 9
   - D. Consideration of Drainage Project Proposals ..... Tab 10
     1. American Survey & Mapping
     2. Johnston's Surveying
     3. KPM Franklin
   - E. Consideration of Resolution 2026-07, Adopting FY 26-27 Goals and Objectives ..... Tab 11
   - F. Consideration of Resolution 2026-08, Adopting FY 26-27 Annual

Meeting Schedule ..... Tab 12

G. Public Hearing on Fiscal Year 2026/2027 Final Budget
    1. Consideration of Resolution 2026-09, Adopting FY 26-27 Final Budget ..... Tab 13

H. Public Hearing on Fiscal Year 2026/2027 Special Assessments
    1. Consideration of Resolution 2026-10, Imposing Special Assessments ..... Tab 14

I. Public Hearing on Revised Rules of Procedure
    1. Consideration of Resolution 2026-11, Adopting Revised Rules of Procedure ..... Tab 15

J. Consideration of Resolution 2026-12, Setting Hearing on Revised Amenity Rules ..... Tab 16

6. STAFF REPORTS

A. District Counsel
B. District Engineer
C. District Manager
    1. Discussion of Additional Pool Hours
    2. Updates on Waste Management Agreement
    3. Q2 Website Audit Review ..... Tab 17

7. SUPERVISOR REQUESTS & COMMENTS

8. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (407) 472-2471.

With appreciation,

Brian Mendes

Brian Mendes
District Manager

TAB 1




SQUAD 62
OSCEOLA COUNTY
SHERIFF


FLORIDA
LES 77C
OSCEOLA
TOYOTA
4RUNNER
SOUL
CIVIC
SUBURBAN
(407) 616-1860
MOLD · HUMIDITY · CONDENSATION · WATER
REAL MOLD REMEDIATION
LICENSED & INSURED





Jul 22, 2026 11:07:29 AM
301° NW
1690 Maddux Lane
Kissimmee
Osceola County
Florida
Index number: 1616

TAB 2

Town of Kindred CDD Phase 1
Clubhouse & Pool Furniture Inventory Report

This report summarizes the current furniture and equipment inventory for the Clubhouse 1, Pool Deck, and Pool Breezeway areas. The report is intended to assist with operational tracking, maintenance planning, replacement forecasting, and budgeting purposes.

Pool Deck Inventory

Item	Quantity	Notes
Pool Lounge Recliners	82	Pool deck lounge chairs
Table Chairs	56	Pool table seating
Metal Tables	14	Pool deck tables
Small Side Tables	43	Reading/side tables
Square Metal Tables	3	Additional seating tables
Matching Chairs (Square Tables)	13	Associated seating
Metal Trash Cans	5	Amenity trash cans
Ring Buoys / Lifesavers	4	Emergency flotation devices
Pool Skimmers	2	Maintenance equipment
Grab Tube Equipment	1	Pool maintenance equipment

Clubhouse 1 Inventory

Item	Quantity	Notes
Tables	6	Clubhouse event tables
Chairs	22	Clubhouse seating
3-Person Sofa	1	Main lounge area
Single-Person Armchairs	3	Lounge seating
Stool Chairs	2	Bar/Counter seating
Refrigerator	1	Kitchen area
Microwave	1	Kitchen area
Coffee Maker	1	Kitchen equipment
Ice Maker	1	Damaged; never connected to water system and never opera
Bookshelf	1	Clubhouse storage/display

Pool Breezeway Inventory

Item	Quantity	Condition / Notes
3-Person Sofas	2	Breezeway seating
Glass Top Tables	2	Glass surfaces in poor condition due to scratches

General observations indicate that the amenity furniture inventory remains operational, with some items showing visible wear associated with outdoor exposure and long-term use. The glass-top tables located at the pool breezeway currently present noticeable scratching and should be evaluated for future replacement or resurfacing.

Prepared for operational and inventory management purposes.

Town of Kindred CDD Phase 1

TAB 3

REP SERVICES, INC.
Experts at Play & Outdoor Spaces
Site Amenities ■ Playground Equipment ■ Safety Surfacing ■ Shade
Phone: 407.831. 9658 Fax: 866.232.8532 E-mail: sales@repservices.com

E-mail POs and contracts to:
contracts@repservices.com

Please mail checks to:
Rep Services, Inc.
165 W. Jessup Ave.
Longwood, FL 32750-4146

Proposed To: Town of Kindred CDD 8529 Southpark Cir Ste 330 Orlando, FL 32819-9064 **Attn:** Jose Rodriguez	**Ship To:** TBD at a later date **Attn:**	**Bill To:** Town of Kindred CDD 8529 Southpark Cir Ste 330 Orlando, FL 32819-9064 **Attn:** Accounts Payable

Project No: 12897
Proposal No: 12897.26
Proposal Date: 6/18/2026

Project Name: Kindred Phase 1A
Proposal Name: Kindred Receptacle
Proposal Expires: 7/16/2026

Project Contact: Brian Mendes
Project Location: 1450 Diamond Loop Dr
Kissimmee, FL 34744
Project County: Osceola

For Questions Contact: Adrianne Abrams ☎ 407-853-3564 ✉ adrianne@repservices.com
Consultant: Mary Langley ☎ 407-853-3563 ✉ mary@repservices.com **Opt/Rev:** G/5 6/18/26 - WB

Vendor: DuMor **Proj Drawings:** DUM 612657

Class	Part No	Qty	Description	Unit Price	Net Price	Ext Price
Receptacles	84-32	1 EA	32-Gallon Steel Receptacle	1,150.00	1,150.00	1,150.00
	DM	1 EA	Dome Cover, 10” Opening	175.00	175.00	175.00
					Product Subtotal:	$1,325.00
			Freight: Prepaid Ship Method: Best Way FOB: Destination Weight: 205 lbs		Freight Charge:	$792.40
					DuMor Total:	$2,117.40

General Terms of Sale and Proposal Summary

100% of product prior to fabrication.

Product:	$1,325.00
Freight:	$792.40
Proposal Total:	$2,117.40

Notes

Basis of Proposal:
Our proposal is based upon request for receptacle with Dome llid. This is for the supply only. Offloading, assembly and install by others.

Please note the vendor information itemized below.

If a performance and payment bond is required, add 3% to the proposal total.
If a owner controlled insurance program (OCIP) is required, add 2% to the proposal total.

Also, please be aware that we generate separate invoices for product at the time of delivery. If your project should include products from multiple manufacturers, each will be invoiced and taxed separately. If you require consolidated invoices, please alert your sales team.

Estimated product delivery schedule
The lead time for your project is **10** weeks after RSI receipt of your signed order, finish selections, Credit Agreement and Deposit.

This proposal is for material, freight, and applicable tax only. Any building permits, engineering, unloading, assembly, installation, site preparation and surfacing are by others. Drivers will not unload the shipment. Purchaser must make arrangements for unloading of playground or exercise equipment, shade, and shelter product lines. In most circumstances this will require a forklift. For certain site furnishing orders, a lift gate and pallet jack may be available for an additional fee. Please alert your sales team of this need.

General notes:
It is Rep Services’ understanding that a Geotech report has not been performed. Rep Services, Inc. assumes that the soil bearing capacity is 2,000 psf. Owner, General contractor and/or site contractor to verify soil conditions meet or exceed design assumptions prior to installation of foundations.

Owner to provide all survey information. Signed and sealed survey may be required for permitting. Exact permitting requirements required for authority having jurisdiction will be confirmed after a purchase order is issued and during engineering services. Rep Services, Inc. will request AutoCAD drawings of survey file from owner's survey company.

Structural calculations not provided as part of basic services and typically not required for playground permitting. If calculations are required, a change order for additional will be required.

All rezoning and variance applications are excluded as part of our base scope of work. If rezoning or a variance is required for the project, a change order for additional services will be required.

Once contractor (RSI) has received a Notice to Proceed and the agreed-upon schedule is changed, storage and remobilization fees may be assessed.

If the project is cancelled prior to completion, the project will be billed per the percent of completion. Rep Services, Inc. will provide the percent of completion.

DuMor Site Furnishings:
Color Selection: to be made at time of color submittal approval.
Support Option: to be made at time of support submittal approval.
NOTES: Please be aware of the following

- Some products require assembly.
- Shipments are via Semi Trailer If you require a lift gate and pallet jack delivery, additional fees will be assessed.

Time Limitations Holding Prices Firm:
Orders are shipped within our manufacturer's standard lead times. Requests for delayed shipping may result in additional costs due to increases in freight, material costs or other factors. To secure the prices on this proposal, the offer must be accepted prior to the expiration date noted.

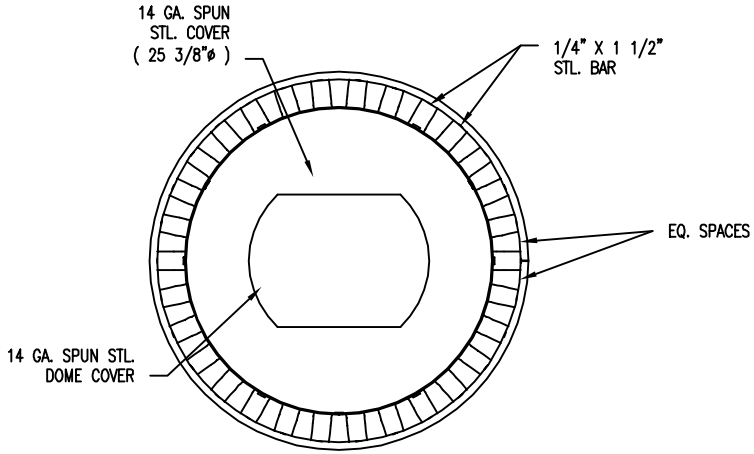
If, during the performance of this contract, the price of a product increases 3% or more as documented by factory quotes, invoices or receipts to contractor (Rep Services, Inc.) from the date of the contract signing the price of shall be equitably adjusted by an amount reasonably necessary to cover such price increases. Where the delivery of *a* product is delayed, through no fault of contractor (RSI) as a result of the shortage or unavailability of a product, contractor (RSI) shall not be liable for any additional costs or damages associated with such delay(s).

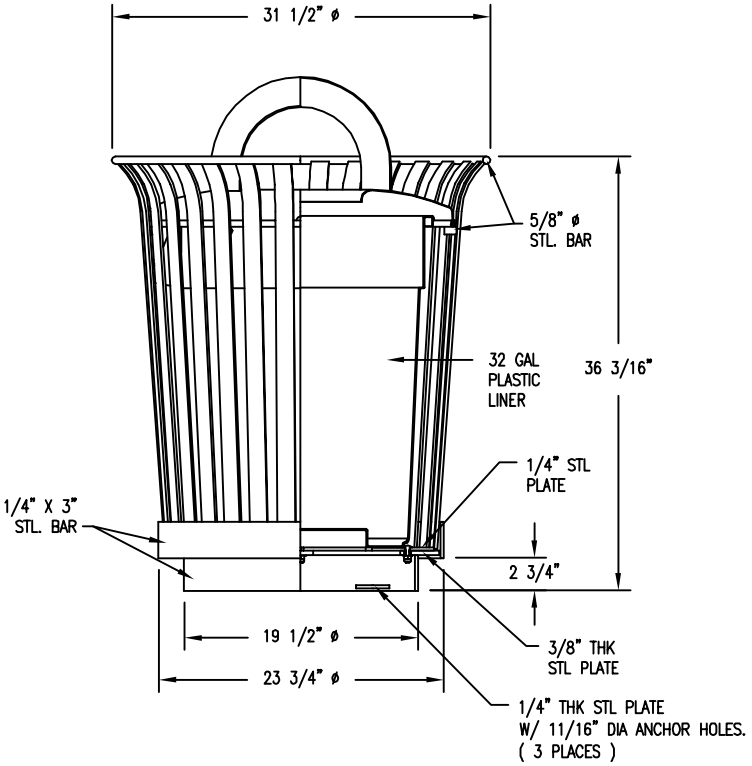
The undersigned warrants that he/she is an authorized representative of Town of Kindred CDD noted and has the requisite authority to bind Town of Kindred CDD and/or principal.

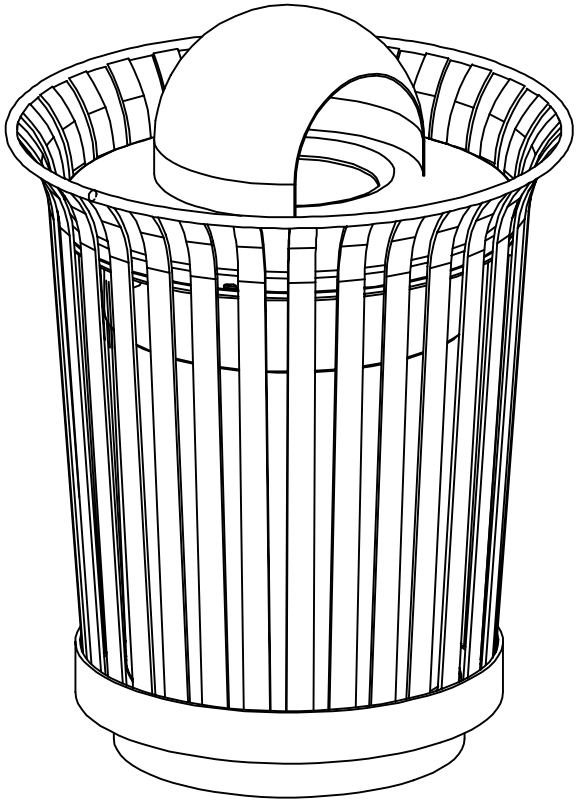
Accepted By:

Town of Kindred CDD			
Company Name	Authorized By	Printed Name	Date

As Its: _____ (Title)







NOTES:

1.) ALL STL. MEMBERS COATED W/ ZINC RICH EPOXY THEN FINISHED W/ POLYESTER POWDER COATING.

2.) 1/2" X 3 3/4" EXPANSION ANCHOR BOLTS PROVIDED.

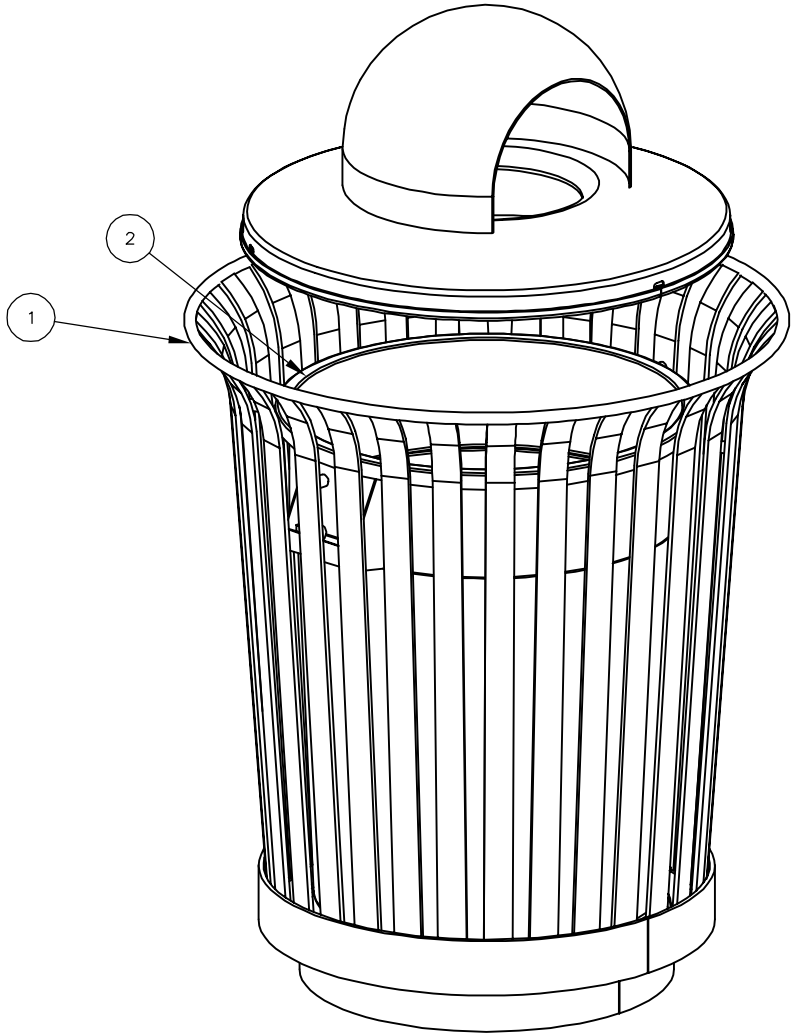
DuMor, inc.	RECEPTACLE	DATE DRAWN : 10/20/97 DRAWN BY : AWH DATE REV. : 12/28/12 REV. BY : JSB	REV. G	DRAWING NUMBER 84-32 CVR-30-DM	SHEET 1 OF 2

NOTES:

1.) DURING ASSEMBLY PROCEDURE;
DO NOT COMPLETELY TIGHTEN HARDWARE.
2.) THE ACTUAL PARTS WILL NOT BE NUMBERED.
NUMBERS ONLY APPLY TO DRAWING.
3.) UPON COMPLETION OF ASSEMBLY SQUARE
ALL COMPONENTS THEN TIGHTEN ALL HARDWARE.
4.) MOUNT AND ANCHOR AS SPECIFIED.

TOOLS REQ'D

3/4" WRENCH
PLIERS (FOR ATTACHING COVER)
1/2" MASONRY DRILL BIT
DRILL



KITS REQUIRED

ITEM	QTY	PART NO	DESCRIPTION
3	1	K-ANC0860-3	1/2" X 3 3/4" SS ANCHOR KIT (3PCS)

PARTS LIST

ITEM	QTY	PART NO	DESCRIPTION
1	1	0-84-30	30 GAL STL RECEPT ASSEMBLY
2	1	49-30	32 GAL PL LINER W/ HANDLE, BLK

DuMor, inc.

ASSEMBLY INSTRUCTIONS

DATE DRAWN : 11/22/13
DRAWN BY : ESS
DATE REV. : 00/00/00
REV. BY : XXX

REV. A

DRAWING NUMBER 84-32 W/ CVR-30-DM

SHEET 2 OF 2

TAB 4

SunScape Consulting
LANDSCAPE MANAGEMENT SERVICES

Memorandum

To: Jennifer Sanchez
The Town of Kindred CDD BOS

Cc: Brian Mendes, Paul Almonte,
Chris Marquess, John Borland,
Cupertino Iniguez, William Hamilton
and Mitch Tannenbaum

From: Pete Soety

Date: June 15, 2026

Re: The Town of Kindred
CDD Section 1
June Inspection

The inspection was performed on Wednesday, June 10, 2026, with Jennifer Sanchez, a Board Member, along with Cupertino Iniguez from United Land Services. Shannon Chumney, also with United Land Services, attended the pre-inspection meeting only along with Mitch Tannenbaum and Mike Harlow from Great Day Lawn & Ornamental.

During the inspection, I found the landscape throughout this section of the community to be in good condition with both Contractors providing most of their services in accordance with the contract specifications. The detail portion of their work appeared to be in order with most ornamentals, shrubs and groundcover plantings being properly trimmed and shaped with bed lines, tree rings and maintenance strips fairly well defined. There was sporadic weed growth present in the landscape and mulch continues to hold up fairly well in most locations around this section of the community. Great Day's lawn & ornamental program is providing decent results with the landscape displaying good color and with a predictable amount of pest and disease activity. However, mite populations on Fakahatchee Grass plantings remain a concern. The irrigation system appeared to be operating properly with some evidence of drought stress conditions identified at the time of the inspection. The spring rotation of bedding plants is holding up well and providing nice floral displays in key locations around the community. New flowers are expected to be installed in late June utilizing varieties which are appropriate for this time of the year.

At the time of the inspection, Items 19, 22 and 23 from the April report and Item 4 from the May report remained incomplete.

The following is a current list of work items for the Contractors to complete or respond to as a result of site observations made during our recent inspection:

1) **Urgent:** Contractor is requested to provide corrective pruning for a Date palm in front of the Clubhouse and in the pool area, closely following guidance provided at the time of the inspection. See attached photo.

2) Contractor is requested to repair a broken irrigation rotor head on the south side of the Clubhouse as soon as possible. See attached photo.

3) Great Day Lawn & Ornamental is requested to complete a blanket micro-nutrient fertilization for ornamental bed spaces throughout the community in July. In addition, to provide OTC injections for Date palms closely adhering to contract specifications.

4) Great Day Lawn & Ornamental is requested to provide a blanket micro-nutrient fertilization for St. Augustine turf areas throughout the community in July, closely following contract specifications. In addition, to provide a blanket Techmangan and iron sulfate application for Zoysia turf areas.

5) Contractor is requested to relax the pruning of Knock-Out Rose plantings near a windmill structure on the south side of the pool area allowing new healthy growth to flush out, during their normal detail rotations.

6) Contractor is requested to complete the seasonal pruning of Sabal palms throughout the community in July or once they fully produce seed, closely following contract specifications regarding frond profile and trunk maintenance.

7) Contractor is requested to remove lower dead and insignificant branches from Pine trees behind a fountain monument sign at the intersection of Cross Prairie Parkway and Partin Terrace Road, during their next detail rotation. See attached photo.

8) **Note to Management:** During the inspection, we noticed a broken section of sidewalk on the east side of Cross Prairie Parkway near the lift station, which should be properly repaired as it presents a liability issue.

9) **Urgent:** Contractor is requested to check watering cycle duration of frequency for Zoysia turf areas in a common area in between Diamond Loop Drive and Brockridge Road, as they appeared dry at the time of the inspection.

10) Contractor is requested to remove three declining Florida Anise in a common area in between Diamond Loop Drive and Brockridge Road, during their next detail rotation. See attached photo.

11) Great Day Lawn & Ornamental is requested to continue monitoring and treating Knock-Out Rose plantings for thrip and mite activity throughout the community, following a strict regimen for optimum control. In addition, to continue monitoring and treating Fakahatchee Grass plantings for mite activity.

12) Contractor is requested to remove two dead 'Gold Mound' Duranta in a parking lot island along Twin Valley Terrace, during their next detail rotation.

13) Contractor is requested to lightly tip-prune Podocarpus plantings around a dog park on Sky Meadow Drive, during their next detail rotation.

14) Contractor is requested to elevate the canopies of Live Oak trees along a walking trail on the east side of Silverado Flats Street to provide clearance for pedestrian traffic, during their next detail rotation. See attached photo.

15) Contractor is requested to remove declining Thryallis plantings along a walking trail on the west side of Silverado Flats Street, during their next detail rotation.

16) Contractor is requested to remove fern growth from the trunks of Sabal palms along a walking trail on the west side of Silverado Flats Street, during their next detail rotation.

17) Contractor is requested to remove a declining Fakahatchee and Love Grass on the east side of the playground in a common area at the intersection of Katz Crossing Drive and Taos Avenue, during their next detail rotation. See attached photo.

18) Great Day Lawn & Ornamental is requested to monitor and treat St. Augustine turf areas for sedge growth along with broadleaf weeds in a common area at the intersection of Katz Crossing Drive and Mary Belle Avenue, following a strict regimen for optimum control.

19) **Urgent:** Contractor is requested to submit all irrigation inspection reports for the month of May to our office as soon as possible.

June 15, 2026

Jennifer Sanchez
The Town of Kindred CDD BOS

Kindred CDD Section 1
June Inspection


Item 1


Item 2


Item 7


Item 10


Item 14


Item 17

TAB 5

SunScape Consulting
LANDSCAPE MANAGEMENT SERVICES

Memorandum

To: Jennifer Sanchez
The Town of Kindred CDD BOS

Cc: Brian Mendes, Paul Almonte,
Chris Marquess, John Borland,
Cupertino Iniguez, William Hamilton,
Rashawn Peterson and Mitch Tannenbaum

From: Pete Soety

Date: July 20, 2026

Re: The Town of Kindred
CDD Section 1
July Inspection

The inspection was performed on Wednesday, July 15, 2026, with Jennifer Sanchez a board member, along with Jose Ocasio from United Land Services. John Borland and Shannon Chumney, also with United Land Services, attended the pre-inspection meeting only along with Mitch Tannenbaum from Great Day Lawn & Ornamental.

During the inspection, I found the landscape throughout this section of the community to be in relatively good condition with both Contractors providing their services in accordance with the contract specifications. The detail portion of their work appeared to be in order with most ornamentals, shrubs and groundcover plantings being properly trimmed and shaped with bed lines, tree rings and maintenance strips well defined. There was sporadic weed growth present in the landscape and mulch continues to hold up fairly well in most locations throughout the community. Great Day's Lawn & Ornamental program is providing decent results with the landscape displaying good color and with an average amount of pest and disease activity. The irrigation system appeared to be operating properly with little to no evidence of drought stress or oversaturated soil conditions identified at the time of the inspection. The summer rotation of bedding plants is holding up well and providing nice floral displays in key locations around the community.

At the time of the inspection Items 3, 4 and 6 from the June report remained incomplete.

The following is a current list of work items for both Contractors to complete or respond to as a result of site observations made during our recent inspection:

1) Great Day Lawn & Ornamental is requested to complete a blanket ‘Sul-Po-Mag’ application for Zoysia turf areas throughout the community in August, closely adhering to contract specifications.

2) **Urgent:** Great Day Lawn & Ornamental is requested to submit a lawn and ornamental report to our office showing a blanket ‘Sul-Po-Mag’ application was completed for Zoysia turf areas throughout the community in June as soon as possible.

3) Contractor is requested to remove brown fronds from Phoenix Roebelenii palms in front of the Clubhouse, during their next detail rotation. See attached photo.

4) Contractor is requested to prune out dead growth from Variegated Arboricola plantings in front of the Clubhouse, during their next detail rotation. In addition, to remove two severely declining Variegated Arboricola in the same location. See attached photo.

5) Great Day Lawn & Ornamental is requested to monitor and treat a Live Oak tree for scale activity in front of the Clubhouse, following a strict regimen for optimum control.

6) Contractor is requested to remove Spanish and Ball Moss from the canopy of a Live Oak tree in front of the Clubhouse, during their next detail rotation.

7) Great Day Lawn & Ornamental is requested to monitor and treat Dwarf Firebush plantings for aphid activity near a windmill structure on the south side of the Clubhouse, following a strict regimen for optimum control. See attached photo.

8) Great Day Lawn & Ornamental is requested to monitor and treat Azalea plantings for fungal activity around the pool area, following a strict regimen for optimum control.

9) Great Day Lawn & Ornamental is requested to monitor and treat Zoysia turf areas for fungal activity on the north side of the Clubhouse, following a strict regimen for optimum control.

10) Contractor is requested to lightly trim and shape Jatropha plantings on the north side of the pool area, utilizing hand tools only, during their next detail rotation. See attached photo.

11) Great Day Lawn & Ornamental is requested to monitor and treat Carissa Holly plantings for mite activity throughout the pool area, following a strict regimen for optimum control.

12) Contractor is requested to remove any declining Carissa Holly on the southeast corner of the pool area, during their next detail rotation.

13) Contractor is requested to relax the pruning of Eagleston Holly trees throughout the pool area, allowing new healthy growth to flush out, during their normal detail rotations.

14) Contractor is requested to relax the soft edging of St. Augustine turf areas for tree rings around the tennis court area allowing new health to growth to flush out, during their normal mowing occurrences.

15) Contractor is requested to remove any dead Variegated Arboricola in median islands along Cross Prairie Parkway near Partin Terrace Road, during their next detail rotation. See attached photo.

16) Contractor is requested to remove a severely declining White Fountain Grass near the fountain monument sign at the main entrance to the community, during their next detail rotation.

17) Contractor is requested to remove any severely declining White Fountain Grass in median islands near the intersection of Red Canyon Drive and Taos Avenue, during their next detail rotation.

18) Contractor is requested to submit a proposal to property straighten and reset a leaning Live Oak tree in a common area near the intersection of Red Cannon Drive and River Boat Drive. See attached photo.

19) Contractor is requested to raise the mowing height for Bahia turf areas along a pond bank on the western perimeter of the community, ensuring a proper 4-inch cut, during each mowing occurrence.

20) Great Day Lawn & Ornamental is requested to continue monitoring and treating Fakahatchee Grass plantings for mite activity throughout the community, following a strict regimen for optimum control.

21) Contractor is requested to cutback mite-damaged Fakahatchee Grass plantings in a common area on the east side of Tawney Ridge Road, during their next detail rotation.

22) Contractor is requested to cutback mite-damaged Fakahatchee Grass plantings in a common area at the intersection of Veterans Drive and Pueblo Lane, during their next detail rotation.

23) Great Day Lawn & Ornamental is requested to monitor and treat Zoysia turf areas for fungal activity in a common area in between Diamond Loop Drive and Brockridge Road, following a strict regimen for optimum control.



Item 3



Item 4



Item 7



Item 10



Item 15



Item 18

TAB 6

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.

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of the Town of Kindred Community Development District was held on **May 7, 2026, at 6:02 p.m.** at the **Town of Kindred Clubhouse, located at 1450 Diamond Loop Drive, Kissimmee, Florida 34744.**

Present and constituting a quorum:

Jason Torres	**Board Supervisor, Chairman** *(Via Phone)*
Jorge Alverio	**Board Supervisor, Vice Chairman**
Antonio Aponte	**Board Supervisor, Assistant Secretary** *(Via Phone)*
Jennifer Sanchez	**Board Supervisor, Assistant Secretary**
Byron Brown	**Board Supervisor, Assistant Secretary**

Also present were:

Brian Mendes	**District Manager, Rizzetta & Company**
Jose Rodriguez	**Field Manager, Rizzetta & Company**
Bennett Davenport	**District Counsel, Kutak Rock LLP** *(Via Phone)*
Xabier Guerricagoitia	**District Engineer, Boyd Civil Engineering, Inc.** *(Via Phone)*
Audience	**Present**

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Mr. Mendes called the meeting to order at 6:02 p.m. and confirmed quorum.

SECOND ORDER OF BUSINESS **Public Comments**

No comments.

THIRD ORDER OF BUSINESS **Aquatic Maintenance Updates**

Mr. Rodrieguez updated the Members of the Board on current aquatic operations.

DRAFT

Mr. Rodrieguez reviewed the recent increase in baby alligators in the community ponds with the Board.

Mr. Rodrieguez reviewed that fountain four is still in need of maintenance and reviewed the completion of the monument one repairs with the Board and district staff.

The Members of the Board and district staff reviewed the monument sign in need of repairs, Mr. Rodrieguez stated he will work on the monument sign.

FOURTH ORDER OF BUSINESS **Field Manager Updates**

1. Updates on Pool Resurfacing Project
2. Updates on Drainage Repairs
3. Landscape Inspection Report
4. Consideration of United Land Services – ADA
5. Playground Mulch Installation Proposal (Three Sites)

Mr. Rodriguez reviewed the completion of the pool resurfacing project with the Board and district staff.

Mr. Rodrieguez reviewed updates on the drainage project with the Board and stated the clubhouse portion is complete.

Mr. Mendes, Mr. Rodrieguez and Mr. Davenport will prepare for the next drainage project to commence around next fall season.

The Members of the Board will review the fall plans in the July Board meeting.

Mr. Rodrieguez updated the Board and district staff on the current park repairs that are in progress.

Mr. Mendes stated he will follow up with Mr. Avelli regarding signs that caused damage to the artificial turf and stated ULS will create invoices for the damages.

The Members of the Board discussed dog stations and reviewed options for additional stations in the community.

Ms. Sanchez updated the Board on the recent landscape inspection report.

On Motion by Mr. Brown, seconded by Ms. Sanchez, with a 4-1 vote, Mr. Alverio opposed, the Board of Supervisors approved United Land Services Mulching Proposal, for the Town of Kindred Community Development District

FIFTH ORDER OF BUSINESS **Consideration of the Minutes of the Board of Supervisors Meeting held on March 5th, 2026**

DRAFT

Mr. Mendes presented the meeting minutes of the Board of Supervisors meeting held on March 5th, 2026, and asked if any changes were requested. There were none.

> On Motion by Mr. Torres, seconded by Mr. Alverio, with all in favor, the Board of Supervisors approved the minutes of the Board of Supervisors meeting held on March 5th, 2026, for the Town of Kindred Community Development District

SIXTH ORDER OF BUSINESS **Ratification of Operation and Maintenance Expenditures for February & March 2026**

The Members of the Board and district staff reviewed and discussed the operation and maintenance expenditures for the months of February & March 2026.

The Board discussed charges and Toho billing in relation to the refilling of the community pool.

> On Motion by Mr. Brown, seconded by Ms. Sanchez, with all in favor, the Board of Supervisors ratified the Operation and Maintenance Expenditures for February 2026 ($119,113.33) & March 2026 ($93,601.86) , for the Town of Kindred Community Development District

SEVENTH ORDER OF BUSINESS **Ratification of Districts Items**

1. United Land Services
    a. Taos Ave Face Plate Replacement

The Members of the Board reviewed and ratified United Land Services Taos Ave Face Plate Replacement.

> On Motion by Mr. Alverio, seconded by Ms. Sanchez, with all in favor, the Board of Supervisors ratified the United Land Services Taos Ave Face Plate Replacement, for the Town of Kindred Community Development District

EIGHTH ORDER OF BUSINESS **Consideration of Additional Dog Waste Stations**

The Members of the Board tabled the consideration of Additional Dog Waste Stations.

NINTH ORDER OF BUSINESS **Consideration of Resolution 2026-04, Setting Public Hearing on Rules of Procedures**

DRAFT

Mr. Davenport reviewed Resolution 2026-04, Setting Public Hearing on Rules of Procedures with the Members of the Board and district staff.

The Members of the Board reviewed the recent updates to the rules of procedure.

Mr. Davenport stated he will circulate a redline copy to the Board and district staff.

> On Motion by Mr. Alverio, seconded by Mr. Torres, with all in favor, the Board of Supervisors adopted Resolution 2026-04, Setting Public Hearing on Rules of Procedures, for July 30, 2026, at 2;00 p.m., for the Town of Kindred Community Development District

TENTH ORDER OF BUSINESS **Consideration of Resolution 2026-05, Approving the Proposed FY 26/27 and Setting Public Hearing**

Mr. Mendes reviewed the budget in detail with the Members of the Board.

Mr. Davenport reviewed Resolution 2026-05, Approving the Proposed FY 26/27 and Setting Public Hearing with the Members of the Board.

Mr. Mendes stated he would investigate the current waste management contract to see the potential benefits of switching to Republic.

> On Motion by Mr. Alverio, seconded by Mr. Brown, with all in favor, the Board of Supervisors adopted Resolution 2026-05, Approving the Proposed FY 26/27 and Setting Public Hearing, for July 30, 2026, at 2:00 p.m., for the Town of Kindred Community Development District

ELEVENTH ORDER OF BUSINESS **Consideration of Resolution 2026-06, Reappointing Assistant Treasurer**

Mr. Mendes and Mr. Davenport reviewed Resolution 2026-06, Reappointing Assistant Treasurer with the Members of the Board.

> On Motion by Mr. Brown, seconded by Mr. Alverio, with all in favor, the Board of Supervisors adopted Resolution 2026-06, Reappointing Assistant Treasurer, for the Town of Kindred Community Development District

TWELFTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel

Mr. Davenport informed the Members of the Board of the form 1 due date in July.

DRAFT

Mr. Davenport reviewed upcoming general elections with the Members of the Board, and the qualifying period of June 8th-12th.

B. District Engineer

Mr. Guerricagoitia reviewed updates on survey proposals with the Members of the Board.

The Members of the Board and district staff reviewed the survey proposals for consideration.

The Board tabled the survey proposals until the September 2026 Board meeting.

C. District Manager

1. Q1 Website Audit Review

Mr. Mendes reviewed the Q1 website audit with the Members of the Board.

Mr. Mendes updated the Board on the registered voter count in the community, 1,425.

Mr. Brown inquired about the future enhancement schedule and project timeline.

Mr. Alverio commented on the ongoing E-bike issues in the community.

The board took recess at 7:06 PM and reconvened at 7:13 PM.

The members of the board and district staff discussed E-bike issues.

Mr. Davenport commented on recommendations to provide parameters to the E-bike issues throughout the community.

Mr. Mendes stated he will create a report on the E bikes for county commissioner.

The Board members and district staff continued their discussion regarding the use of e-bikes in the community and the issues that have arisen as a result.

THIRTEENTH ORDER OF BUSINESS **Public & Supervisor Comments**

Mr. Brown inquired om the recent campaign int the community.

FOURTEENTH ORDER OF BUSINESS **Adjournment**

On Motion by Mr. Alverio, seconded by Mr. Brown, with all in favor, the Board of Supervisors adjourned the meeting at 7:30 p.m., for the Town of Kindred Community Development District.

DRAFT

[SINGATURES ON FOLLOWING PAGE]

DRAFT

Assistant Secretary

Chairman/Vice Chairman

TAB 7

TOWN OF KINDRED
COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819
MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614
WWW.TOWNOFKINDREDCDD.ORG

Operation and Maintenance Expenditures
April 2026
For Board Approval

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

The total items being presented: **$144,549.17**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
CDW Electrical Services, Inc.	300324	28701	Maintenance & Repair 04/26	$ 243.00
Commercial Fitness Products, Inc.	300304	BC03049	Fitness Equipment Maintenance & Repair 03/26	$ 430.00
Commercial Fitness Products, Inc.	300304	BC03062	Fitness Equipment Maintenance & Repair 03/26	$ 299.00
Dallos Services, Inc.	300311	6250	Janitorial Services 03/26	$ 2,620.00
Dallos Services, Inc.	300311	6251	Pool Attendant 03/26	$ 6,245.50
Dallos Services, Inc.	300311	6257	Janitorial Services 03/26	$ 2,134.00
Envera Systems	300308	765426	Security & Fire Monitoring 03/26	$ 530.10
Envera Systems	300308	766518	Security & Fire Monitoring 04/26	$ 530.10
Envera Systems	300317	767657	Security & Fire Monitoring 05/26	$ 530.10
Florida Department of Revenue	300315	5880176114564-042026	Sales & Use Tax 04/26	$ 11.61
Florida Department of Revenue	20260422-2	5880176114564-042126	Sales & Use Tax 04/26	$ 9.97

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Fountain Kings, Inc.	300318	INV-1163	Fountain Maintenance 03/26	$ 810.00
IPFS Corporation	300314	GAAD83568-041326 #7	Insurance 04/26	$ 3,995.94
Kissimmee Utility Authority	20260406-1	002268735001295360-031626	Electric Services 02/26	$ 6,103.66
Kissimmee Utility Authority	20260406-1	002268735001295370-031626	Electric Services 02/26	$ 809.91
Kissimmee Utility Authority	20260406-1	002268735001296190-031626	Electric Services 02/26	$ 1,439.47
Kissimmee Utility Authority	20260406-1	002268735001296200-031626	Electric Services 02/26	$ 14.72
Kissimmee Utility Authority	20260406-1	002268735001304010-031626	Electric Services 02/26	$ 13.23
Kissimmee Utility Authority	20260406-1	002268735001304020-031626	Electric Services 02/26	$ 13.23
Kissimmee Utility Authority	20260406-1	002268735001341610-031626	Electric Services 02/26	$ 1,090.81
Kissimmee Utility Authority	20260406-1	002268735001352940-031626	Electric Services 02/26	$ 14.44
Kissimmee Utility Authority	20260406-1	002268735001352950-031626	Electric Services 02/26	$ 15.19

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Kissimmee Utility Authority	20260406-1	002268735001352960-031626	Electric Services 02/26	$ 15.03
Kissimmee Utility Authority	20260406-1	002268735001353540-031626	Electric Services 02/26	$ 324.35
Kissimmee Utility Authority	20260406-1	002268735001353690-031626	Electric Services 02/26	$ 517.41
Kissimmee Utility Authority	20260406-1	002268735001356530-031626	Electric Services 02/26	$ 823.66
Kissimmee Utility Authority	20260406-1	002268735001385090-031626	Electric Services 02/26	$ 433.57
Kissimmee Utility Authority	20260406-1	002268735001385200-031626	Electric Services 02/26	$ 13.99
Kissimmee Utility Authority	20260406-1	002268735001385210-031626	Electric Services 02/26	$ 718.79
Kissimmee Utility Authority	20260406-1	002268735001386730-031626	Electric Services 02/26	$ 14.11
Kissimmee Utility Authority	20260406-1	002268735123458650-031626	Electric Services 02/26	$ 15.64
Kissimmee Utility Authority	20260406-1	002268735123464950-031626	Electric Services 02/26	$ 14.27
Resort Pool Services	300319	31361	Pool Maintenance 04/26	$ 3,000.00

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Rizzetta & Company, Inc.	300306	INV0000108022	Accounting Services 04/26	$ 5,305.92
Rizzetta & Company, Inc.	300307	INV0000108167	Personnel Reimbursement 03/26	$ 3,413.10
Rizzetta & Company, Inc.	300312	INV0000108200	Cell Phone, Auto Mileage & Travel 03/26	$ 137.77
Rizzetta & Company, Inc.	300313	INV0000108229	Personnel Reimbursement , Amenity Management & Oversight 04/26	$ 4,095.01
Rizzetta & Company, Inc.	300323	INV0000109097	Personnel Reimbursement 04/26	$ 3,496.70
School Now	300320	INV-SN-1397	Website Compliance & Management 04/26	$ 395.91
Spectrum	20260422-1	168536301032126	Phone & Internet Services 04/26	$ 228.24
SunScape Landscape Management Services, Inc.	300305	14668	Landscape Maintenance 03/26	$ 1,550.00
SunScape Landscape Management Services, Inc.	300325	14774	Landscape Maintenance 04/26	$ 1,550.00
TIGRIS Aquatic Services, LLC	300321	4460367	Pond Maintenance 04/26	$ 977.66

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
TIGRIS Aquatic Services, LLC	300309	4566195	Pond Maintenance 03/26	$ 1,982.13
Toho Water Authority	20260413-1	002604313001297450-030526	Water Services 02/26	$ 1,539.44
Toho Water Authority	20260406-2	002604313001297460-030526	Water Services 02/26	$ 273.47
Toho Water Authority	20260402-1	002604313001297470-030526	Water Services 02/26	$ 289.38
Toho Water Authority	20260402-1	002604313001297480-030526	Water Services 02/26	$ 393.20
Toho Water Authority	20260413-1	002604313001297490-030526	Water Services 02/26	$ 26.99
Toho Water Authority	20260413-1	002604313001297500-030526	Water Services 02/26	$ 762.99
Toho Water Authority	20260402-1	002604313001297510-030526	Water Services 02/26	$ 29.48
Toho Water Authority	20260421-1	002604313033033779-031926	Water Services 03/26	$ 95.39
Toho Water Authority	20260402-1	002604313033087499-030526	Water Services 02/26	$ 301.14

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Toho Water Authority	20260402-1	002604313033087509-030526	Water Services 02/26	$ 219.36
Toho Water Authority	20260421-1	002604313033087829-032326	Water Services 03/26	$ 11.63
Toho Water Authority	20260402-1	002604313033097139-030526	Water Services 02/26	$ 267.90
Toho Water Authority	20260421-1	002604313033097149-031926	Water Services 03/26	$ 260.74
Toho Water Authority	20260402-1	002604313033101209-030526	Water Services 02/26	$ 11.63
Toho Water Authority	20260402-1	002604313033101219-030526	Water Services 02/26	$ 11.63
Toho Water Authority	20260421-1	002604313033102899-032326	Water Services 03/26	$ 926.62
Toho Water Authority	20260421-1	002604313033127809-031926	Water Services 03/26	$ 343.08
Toho Water Authority	20260402-1	002604313033149269-030526	Water Services 02/26	$ 96.06
Toho Water Authority	20260402-1	002604313033149279-030526	Water Services 02/26	$ 1,488.62
Toho Water Authority	20260421-1	002604313033153359-031926	Water Services 03/26	$ 7.75

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Toho Water Authority	20260402-1	002604313033153399-030526	Water Services 02/26	$ 7.75
Toho Water Authority	20260402-1	002604313033169939-030526	Water Services 02/26	$ 7.75
Toho Water Authority	20260402-1	002604313033284909-030526	Water Services 02/26	$ 31.62
TruNorth Pest Control, LLC	300316	285867	Rodent Control 04/26	$ 30.00
TruNorth Pest Control, LLC	300316	285868	Pest Control 04/26	$ 75.00
United Land Services	300310	194617	Landscape Maintenance 03/26	$ 36,193.67
United Land Services	300326	199028	Landscape Maintenance 04/26	$ 36,193.67
United Land Services	300322	199191	Irrigation Repair 03/26	$ 815.63
United Land Services	300322	199194	Irrigation Repair 03/26	$ 1,240.26
United Land Services	300322	199197	Irrigation Repair 03/26	$ 763.80
United Land Services	300322	199205	Irrigation Repair 03/26	$ 1,479.00

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2026 Through April 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Valley National Bank	20260428-01	CC033126-157	Credit Card Expenses 03/26	$ 2,978.78
Waste Connections of Florida	20260421-2	1591881W460	Waste Disposal Services 04/26	$ 448.50
Report Total				**$ 144,549.17**

TOWN OF KINDRED
COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819
MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614
WWW.TOWNOFKINDREDCDD.ORG

Operation and Maintenance Expenditures
May 2026
For Board Approval

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

The total items being presented: **$73,186.18**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Antonio Jose Aponte Torres	300337	AA050726-157	Board of Supervisors Meeting 05/07/26	$ 200.00
ASAP Service Plumbing, LLC	300331	1386	Fountain Repairs & Maintenance 05/26	$ 3,750.00
Boyd Civil Engineering, Inc.	300332	04736	Engineering Services 04/26	$ 567.50
Byron Brown	300338	BB050726-157	Board of Supervisors Meeting 05/07/26	$ 200.00
Commercial Fitness Products, Inc.	300342	BC04330	Fitness Equipment Maintenance & Repair 04/26	$ 40.00
Commercial Fitness Products, Inc.	300349	BC05035	Fitness Equipment Maintenance & Repair 05/26	$ 210.00
Dallos Services, Inc.	300335	6285	Pool Attendant 04/26	$ 2,620.00
Dallos Services, Inc.	300335	6288	Pool Attendant 04/26	$ 5,588.75
Dallos Services, Inc.	300335	6291	Pool Attendant 04/26	$ 2,332.00
Envera Systems	300344	768752	Security & Fire Monitoring 06/26	$ 530.10
Florida Department of Revenue	20260621-1	5880176114564-052026	Sales & Use Tax 05/26	$ 13.72

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
IPFS Corporation	300336	GAAD83568-051226 #8	Insurance 05/26	$ 3,995.94
Jason Torres	300339	JT050726-157	Board of Supervisors Meeting 05/07/26	$ 200.00
Jennifer Sanchez	300340	JS050726-157	Board of Supervisors Meeting 05/07/26	$ 200.00
Jorge Luis Alverio Nunez	300341	JA050726-157	Board of Supervisors Meeting 05/07/26	$ 200.00
Kissimmee Utility Authority	20260504-1	002268735001295360-041426	Electric Services 03/26	$ 6,121.81
Kissimmee Utility Authority	20260504-1	002268735001295370-041426	Electric Services 03/26	$ 818.12
Kissimmee Utility Authority	20260504-1	002268735001296190-041426	Electric Services 03/26	$ 1,487.04
Kissimmee Utility Authority	20260504-1	002268735001296200-041426	Electric Services 03/26	$ 14.72
Kissimmee Utility Authority	20260504-1	002268735001304010-041426	Electric Services 03/26	$ 13.23
Kissimmee Utility Authority	20260504-1	002268735001304020-041426	Electric Services 03/26	$ 13.39
Kissimmee Utility Authority	20260504-1	002268735001341610-041426	Electric Services 03/26	$ 1,083.15

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Kissimmee Utility Authority	20260504-1	002268735001352940-041426	Electric Services 03/26	$ 14.44
Kissimmee Utility Authority	20260504-1	002268735001352950-041426	Electric Services 03/26	$ 15.03
Kissimmee Utility Authority	20260504-1	002268735001352960-041426	Electric Services 03/26	$ 14.87
Kissimmee Utility Authority	20260504-1	002268735001353540-041426	Electric Services 03/26	$ 341.87
Kissimmee Utility Authority	20260504-1	002268735001353690-041426	Electric Services 03/26	$ 499.38
Kissimmee Utility Authority	20260504-1	002268735001356530-041426	Electric Services 03/26	$ 820.38
Kissimmee Utility Authority	20260504-1	002268735001385090-041426	Electric Services 03/26	$ 440.30
Kissimmee Utility Authority	20260504-1	002268735001385200-041426	Electric Services 03/26	$ 13.99
Kissimmee Utility Authority	20260504-1	002268735001385210-041426	Electric Services 03/26	$ 735.84
Kissimmee Utility Authority	20260504-1	002268735001386730-041426	Electric Services 03/26	$ 14.11
Kissimmee Utility Authority	20260504-1	002268735123458650-041426	Electric Services 03/26	$ 15.48

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Kissimmee Utility Authority	20260504-1	002268735123464950-041426	Electric Services 03/26	$ 14.27
Kutak Rock, LLP	300327	3732684	Legal Services 03/26	$ 2,799.64
Osceola County Property Appraiser	300345	2019053	Non Ad Valorem Roll 2025	$ 842.92
Resort Pool Services	300333	31501	Pool Maintenance 04/26	$ 100.00
Resort Pool Services	300346	31777	Pool Maintenance 05/26	$ 3,000.00
Rizzetta & Company, Inc.	300328	INV0000109114	Accounting Services 05/26	$ 5,305.92
Rizzetta & Company, Inc.	300330	INV0000109312	Cell Phone, Auto Mileage & Travel 04/26	$ 231.57
Rizzetta & Company, Inc.	300329	INV0000109339	Personnel Reimbursement, Amenity Management & Oversight 05/26	$ 4,576.81
Rizzetta & Company, Inc.	300348	INV0000109738	Personnel Reimbursement 05/26	$ 3,604.22
Spectrum	20260626-1	168536301042126	Phone & Internet Services 05/26	$ 228.14
SunScape Landscape Management Services, Inc.	300350	14880	Landscape Maintenance 05/26	$ 1,550.00

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
TIGRIS Aquatic Services, LLC	300343	4460368	Pond Maintenance 05/26	$ 977.66
TIGRIS Aquatic Services, LLC	300343	4566287	Pond Maintenance 04/26	$ 1,982.13
Toho Water Authority	20260505-1	002604313001297450-040626	Water Services 03/26	$ 2,554.24
Toho Water Authority	20260505-1	002604313001297460-040626	Water Services 03/26	$ 858.60
Toho Water Authority	20260505-1	002604313001297490-040626	Water Services 03/26	$ 17.03
Toho Water Authority	20260505-1	002604313001297500-040626	Water Services 03/26	$ 2,181.99
Toho Water Authority	20260505-1	002604313001297510-040526	Water Services 03/26	$ 24.50
Toho Water Authority	20260521-1	002604313033033779-042026	Water Services 04/26	$ 66.83
Toho Water Authority	20260505-1	002604313033087499-040626	Water Services 03/26	$ 322.80
Toho Water Authority	20260505-1	002604313033087509-040626	Water Services 03/26	$ 122.06
Toho Water Authority	20260521-1	002604313033087829-042226	Water Services 04/26	$ 11.63

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Toho Water Authority	20260505-1	002604313033097139-040626	Water Services 03/26	$ 292.96
Toho Water Authority	20260521-1	002604313033097149-042026	Water Services 04/26	$ 250.00
Toho Water Authority	20260505-1	002604313033101209-040626	Water Services 03/26	$ 11.63
Toho Water Authority	20260505-1	002604313033101219-040626	Water Services 03/26	$ 11.63
Toho Water Authority	20260521-1	002604313033102899-042226	Water Services 04/26	$ 1,377.70
Toho Water Authority	20260521-1	002604313033127809-042026	Water Services 04/26	$ 386.04
Toho Water Authority	20260505-1	002604313033149269-040626	Water Services 03/26	$ 357.99
Toho Water Authority	20260505-1	002604313033149279-040626	Water Services 03/26	$ 1,557.42
Toho Water Authority	20260521-1	002604313033153359-042026	Water Services 04/26	$ 7.75
Toho Water Authority	20260505-1	002604313033153399-040626	Water Services 03/26	$ 7.75
Toho Water Authority	20260505-1	002604313033169939-040626	Water Services 03/26	$ 7.75

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2026 Through May 31, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Toho Water Authority	20260505-1	002604313033284909-040626	Water Services 03/26	$ 31.62
Trinity Fire Systems, Inc.	300334	2603-3015-KE	Fire Monitoring 03/26	$ 277.00
TruNorth Pest Control, LLC	300347	294251	Pest Control 05/26	$ 30.00
TruNorth Pest Control, LLC	300347	294252	Pest Control 05/26	$ 75.00
Valley National Bank	20260626-2	CC043026-157	Credit Card Expenses 04/26	$ 3,539.37
Waste Connections of Florida	20260622-1	1599830	Waste Disposal Services 06/26	$ 466.45
Report Total				**$ 73,186.18**

TOWN OF KINDRED
COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819
MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614
WWW.TOWNOFKINDREDCDD.ORG

Operation and Maintenance Expenditures
June 2026
For Board Approval

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

The total items being presented: **$75,051.78**

Approval of Expenditures:

_____

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description		Invoice Amount
Barcodes Acquisition, Inc.	300356	SO214820605	Access Cards 05/26	$	555.78
Boyd Civil Engineering, Inc.	300355	04763	Engineering Services 05/26	$	698.50
CDW Electrical Services, Inc.	300351	28848	Maintenance & Repair 05/26	$	370.00
Commercial Fitness Products, Inc.	300357	BC0567	Fitness Equipment Maintenance & Repair 06/26	$	430.00
Dallos Services, Inc.	300352	6312	Pool Attendant 05/26	$	2,620.00
Dallos Services, Inc.	300352	6316	Janitorial Services 05/26	$	1,760.00
Envera Systems	300358	769875	Security & Fire Monitoring 07/26	$	530.10
Florida Department of Revenue	20260612-1	5880176114564-061126	Sales & Use Tax 06/26	$	40.33
Kissimmee Utility Authority	20260603-1	002268735001295360-051526	Electric Services 04/26	$	6,092.75
Kissimmee Utility Authority	20260603-1	002268735001295370-051526	Electric Services 04/26	$	823.86
Kissimmee Utility Authority	20260603-1	002268735001296190-051526	Electric Services 04/26	$	1,171.39
Kissimmee Utility Authority	20260603-1	002268735001296200-051526	Electric Services 04/26	$	14.69

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description		Invoice Amount
Kissimmee Utility Authority	20260603-1	002268735001304010-051526	Electric Services 04/26	$	13.23
Kissimmee Utility Authority	20260603-1	002268735001304020-051526	Electric Services 04/26	$	13.23
Kissimmee Utility Authority	20260603-1	002268735001341610-051526	Electric Services 04/26	$	1,022.00
Kissimmee Utility Authority	20260603-1	002268735001352940-051526	Electric Services 04/26	$	14.54
Kissimmee Utility Authority	20260603-1	002268735001352950-051526	Electric Services 04/26	$	15.15
Kissimmee Utility Authority	20260603-1	002268735001352960-051526	Electric Services 04/26	$	14.99
Kissimmee Utility Authority	20260603-1	002268735001353540-051526	Electric Services 04/26	$	337.35
Kissimmee Utility Authority	20260603-1	002268735001353690-051526	Electric Services 04/26	$	1,303.38
Kissimmee Utility Authority	20260603-1	002268735001356530-051526	Electric Services 04/26	$	767.39
Kissimmee Utility Authority	20260603-1	002268735001385090-051526	Electric Services 04/26	$	438.31
Kissimmee Utility Authority	20260603-1	002268735001385200-051526	Electric Services 04/26	$	13.97
Kissimmee Utility Authority	20260603-1	002268735001385210-051526	Electric Services 04/26	$	719.99

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description		Invoice Amount
Kissimmee Utility Authority	20260603-1	002268735001386730-051526	Electric Services 04/26	$	14.10
Kissimmee Utility Authority	20260603-1	002268735123458650-051526	Electric Services 04/26	$	15.59
Kissimmee Utility Authority	20260603-1	002268735123464950-051526	Electric Services 04/26	$	14.54
Resort Pool Services	300359	32112	Pool Maintenance 06/26	$	3,000.00
Rizzetta & Company, Inc.	300353	INV0000110061	Personnel Reimbursement, Amenity Management & Oversight 06/26	$	4,084.83
Rizzetta & Company, Inc.	300354	INV0000110107	Cell Phone, Auto Mileage & Travel 05/26	$	166.58
Spectrum	20260623-1	168536301062126	Phone & Internet Services 07/26	$	228.14
SunScape Landscape Management Services, Inc.	300360	14997	Landscape Maintenance 06/26	$	1,550.00
Toho Water Authority	20260608-1	002604313001297450-050526	Water Services 04/26	$	608.73
Toho Water Authority	20260608-1	002604313001297460-050526	Water Services 04/26	$	81.74
Toho Water Authority	20260602-1	002604313001297480-050526	Water Services 04/26	$	90.11
Toho Water Authority	20260608-1	002604313001297490-050526	Water Services 04/26	$	12.05

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description		Invoice Amount
Toho Water Authority	20260608-1	002604313001297500-050526	Water Services 04/26	$	360.12
Toho Water Authority	20260602-1	002604313001297510-050526	Water Services 04/26	$	46.91
Toho Water Authority	20260622-3	002604313033033779-051926	Water Services 05/26	$	156.20
Toho Water Authority	20260602-1	002604313033087499-050526	Water Services 04/26	$	808.95
Toho Water Authority	20260602-1	002604313033087509-050526	Water Services 04/26	$	77.26
Toho Water Authority	20260622-3	002604313033087829-052126	Water Services 05/26	$	11.63
Toho Water Authority	20260602-1	002604313033097139-050526	Water Services 04/26	$	364.56
Toho Water Authority	20260622-3	002604313033097149-051926	Water Services 05/26	$	310.86
Toho Water Authority	20260602-1	002604313033101209-050526	Water Services 04/26	$	11.63
Toho Water Authority	20260602-1	002604313033101219-050526	Water Services 04/26	$	11.63
Toho Water Authority	20260622-3	002604313033102899-052126	Water Services 05/26	$	1,467.20
Toho Water Authority	20260622-3	002604313033127809-051926	Water Services 05/26	$	386.04

Town of Kindred Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2026 Through June 30, 2026

Vendor Name	Check Number	Invoice Number	Invoice Description		Invoice Amount
Toho Water Authority	20260602-1	002604313033149269-050526	Water Services 04/26	$	523.58
Toho Water Authority	20260602-1	002604313033149279-050526	Water Services 04/26	$	1,480.02
Toho Water Authority	20260622-3	002604313033153359-051926	Water Services 05/26	$	7.75
Toho Water Authority	20260602-1	002604313033153399-050526	Water Services 04/26	$	7.75
Toho Water Authority	20260602-1	002604313033169939-050526	Water Services 04/26	$	7.75
Toho Water Authority	20260602-1	002604313033284909-050526	Water Services 04/26	$	31.62
United Land Services	300361	207165	Landscape Maintenance 05/26	$	36,193.67
Valley National Bank	20260626-3	CC053126-157	Credit Card Expenses 05/26	$	2,672.86
Waste Connections of Florida	20260622-2	1603809	Waste Disposal Services 07/26	$	466.45
Report Total				**$**	**75,051.78**

TAB 8

UNITED Land Services

Proposal #235412

Date: 6/9/2026

Cupertino Iniguez Ramirez

Customer:
Rizzetta & Company

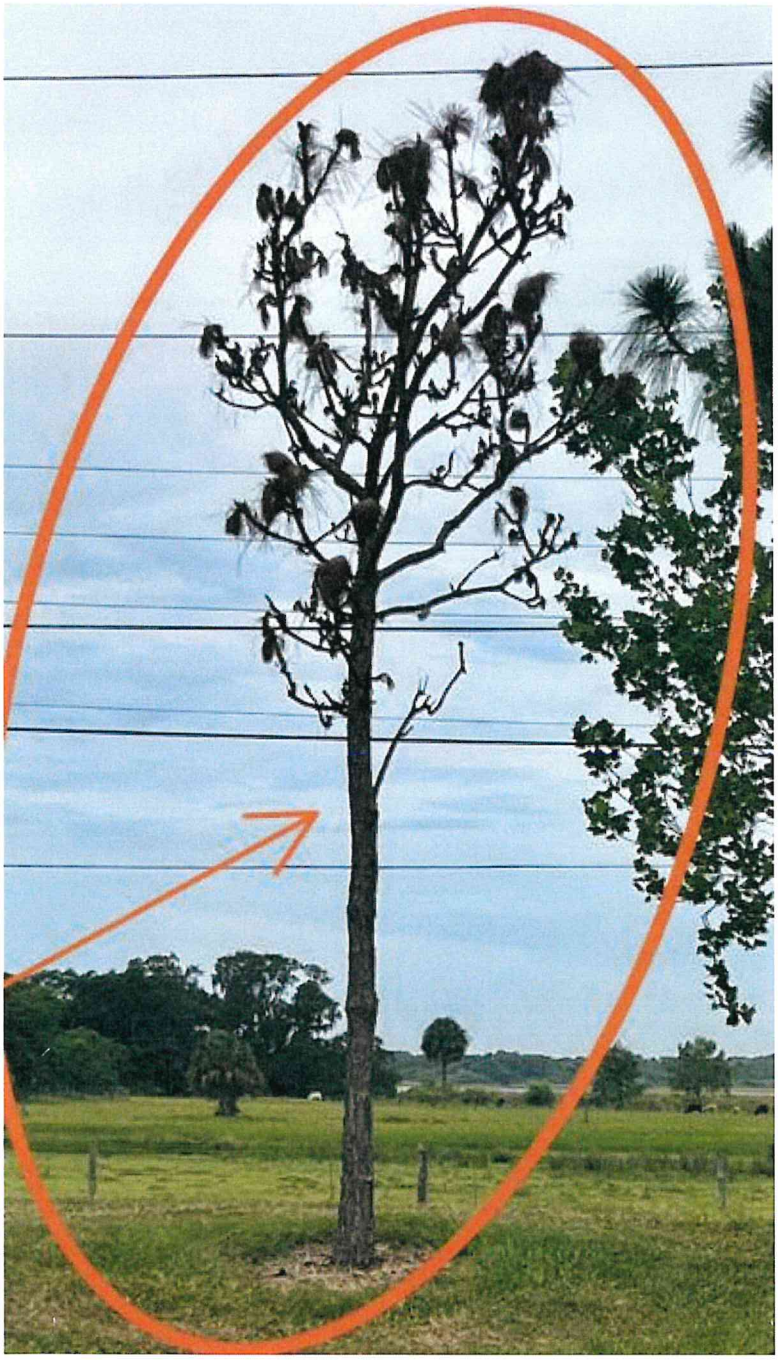
Property:
Town of Kindred 1 1450 Diamond Loop Driver Kissimmee, FL 32738

Dead Pine and Maple Tree Removal

NOTE: (#17 on May's inspection report)

Flush cutting two dead Pines and one dead Maple tree. These trees were not cut by Jose R. In addition, five tree stumps need to be flush cut lower to grade. These five trees were cut by Jose R.

two dead Pine trees





one dead Maple tree



five dead Pine tree stumps that need to be flush cut lower to grade



Dead Pine and Maple Tree Removal			$135.00
	Quantity	**Price/Unit**	**Price**
Property Improvements			**$135.00**
Labor - removing three dead trees and flush cutting five stumps lower to grade.	3.00	$45.00	$135.00
		PROJECT TOTAL:	**$135.00**

Terms & Conditions

1. Specifications: The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.

2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades. The workforce shall always be presentable. All employees shall be competent and qualified, and authorized to work in the U.S.

3. License and Permits: Contractor will comply with all license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.

4. Taxes: Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.

5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker´s Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, contractor will furnish insurance with $1,000,000 limit of liability.

6. Liability: Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which arise out of the Contractor's work. It is understood and agreed that the Contractor is not liable whatsoever for any damages that are caused by the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within thirty (30) days. Any illegal trespass, claims and/or damage resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.

7. Subcontractors: Contractor reserves the right to hire qualified subcontractors.

8. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders and will become an extra charge over and above the estimate.

9. Access to Jobsite: Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.

10. Invoicing: Client/Owner shall make payment to Contractor within thirty (30) days upon receipt of invoice.

11. Termination: This Work Order may be terminated by the Client/Owner with or without cause, upon seven (7) workdays advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.

12. Assignment: The Client/Owner and the Contractor, respectively, bind themselves, their partners, successors, assignees and legal representatives to the other party with respect to all covenants of this Contract. In the event of sale or transfer of Client/Owner's interest in its business and/or the property, which is the subject of this agreement, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in this agreement to be effective.

13. Warranty: Contractor will warranty plant material and workmanship for a period of one (1) year from date of installation provided Contractor is also responsible for the ongoing maintenance contract at the project location. If Contractor is not responsible for ongoing maintenance, warranty is thirty (30) days from completion. Contractor will not be responsible for warranty in the event of; Acts of God, Vandalism,

water restrictions, termination of ongoing maintenance contract, damage from wildlife etc. Stated warranties are only effective upon customer's payment in full of total contract price, including any change-orders.

14. Design Services: Any design services or revision of designs done by Contractor will remain the property of Contractor. These ideas, designs, and plans are not to be used, reproduced, altered, or transferred in any matter whatsoever without the express written consent of Contractor.

15. Fuel Surcharge: The company reserves the right to apply a fuel surcharge or adjust existing fuel surcharges at any time due to fluctuations in fuel prices, transportation costs, or related operating expenses. Any such surcharge shall be added as a separate line item and is payable under the same terms as the underlying services.

Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. We cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results.

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by Contractor, within fifteen (30) days after billing, Contractor, shall be entitled to all costs of collection, including reasonable attorney's fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1% per month, or the highest rate permitted by law, will be charged on unpaid balance forty five (45) days after billing.

By _____

Cupertino Iniguez Ramirez

Date 6/9/2026

By Brian Mendes

Date 06/10/26

Town of Kindred 1

Proposal #238706

Date: 6/29/2026

Cupertino Iniguez Ramirez

Customer:
Rizzetta & Company

Property:
Town of Kindred 1 1450 Diamond Loop Driver Kissimmee, FL 32738

New Flowers Installed in Middle Island

NOTE:

installing new flowers in the middle island bed at the entrance of Red Canyon and resetting two huge boulders that were damaged and hit by a vehicle.



New Flowers Installed in Middle Island			$560.00
	Quantity	**Price/Unit**	**Price**
Flower Installation			**$560.00**
Seasonal Color Change - Coleus mix installed	150.00	$2.10	$315.00
Command Soil 3cf Bag - added in flower bed	5.00	$18.00	$90.00

Labor - demo, prep and resetting of two boulders	2.00	$45.00	$90.00
Foreman Labor - operated for heavy machinery to reset two boulders	1.00	$65.00	$65.00

PROJECT TOTAL: $560.00

Terms & Conditions

1. Specifications: The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.

2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades. The workforce shall always be presentable. All employees shall be competent and qualified, and authorized to work in the U.S.

3. License and Permits: Contractor will comply with all license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.

4. Taxes: Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.

5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker´s Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, contractor will furnish insurance with $1,000,000 limit of liability.

6. Liability: Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which arise out of the Contractor's work. It is understood and agreed that the Contractor is not liable whatsoever for any damages that are caused by the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within thirty (30) days. Any illegal trespass, claims and/or damage resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.

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ideas, designs, and plans are not to be used, reproduced, altered, or transferred in any matter whatsoever without the express written consent of Contractor.

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By _____

Cupertino Iniguez Ramirez

Date 6/29/2026

By Brian Mendes

Date 06/29/26

Town of Kindred 1

Proposal #239772

Date: 7/7/2026

Cupertino Iniguez Ramirez

Customer:
Rizzetta & Company

Property:
Town of Kindred 1 1450 Diamond Loop Driver Kissimmee, FL 32738

Replacing Damaged Carissa Holly

NOTE:

placing Carissa Holly that was damaged by a vehicle in front of the community monument sign at the entrance of Red Canyon.



Replacing Damaged Carissa Holly — $370.00

	Quantity	Price/Unit	Price
Property Improvements			**$370.00**
Holly Needlepoint 7g - installed to replace ones that were damaged. Nursery Item	6.00	$52.50	$315.00
demo and prep	1.00	$55.00	$55.00

PROJECT TOTAL: $370.00

Terms & Conditions

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By _____

Cupertino Iniguez Ramirez

Date 7/7/2026

By Brian Mendes

Date 07/08/26

Town of Kindred 1

TAB 9

TOWN OF KINDRED
COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Town of Kindred Community Development District
Osceola County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Town of Kindred Community Development District, Osceola County, Florida ("District") as of and for the fiscal 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 thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 Information Included in the Financial Report

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 28, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Town of Kindred Community Development District, Osceola County, Florida ("District") provides a narrative 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 liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($75,860).

- The change in the District's total net position in comparison with the prior fiscal year was ($73,892), 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 $717,396, an increase of $115,737 in comparison with the prior fiscal year. The fund balance is non-spendable for deposits, restricted for debt service and capital projects, 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 basic 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, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being 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.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance and operations, public safety, and parks and recreation functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered 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.

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, liabilities exceeded assets at the close of the most recent fiscal year.

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

NET POSITION
SEPTEMBER 30,

	2025	2024
Assets, excluding capital assets	$ 834,447	$ 770,476
Capital assets	6,142,865	6,503,065
Total assets	6,977,312	7,273,541
Current liabilities	252,759	307,275
Long-term liabilities	6,800,413	6,968,234
Total liabilities	7,053,172	7,275,509
Net Position		
Net investment in capital assets	(657,548)	(465,169)
Restricted	322,681	411,242
Unrestricted	259,007	51,959
Total net position	$ (75,860)	$ (1,968)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

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

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2025	2024
Revenues:		
Program revenues		
Charges for services	$ 1,969,023	$ 1,815,834
Operating grants and contributions	24,490	30,458
Capital grants and contributions	59	66
General revenues		
Unrestricted investment earnings	470	-
Miscellaneous	21,593	39,850
Total revenues	2,015,635	1,886,208
Expenses:		
General government	125,882	118,011
Maintenance and operations	1,298,981	1,358,685
Public safety	74,142	24,542
Parks and recreation	263,793	206,130
Interest on long-term debt	326,729	333,212
Total expenses	2,089,527	2,040,580
Change in net position	(73,892)	(154,372)
Net position - beginning	(1,968)	152,404
Net position - ending	$ (75,860)	$ (1,968)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $2,089,527. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments and investment earnings. In total, expenses increased from the prior fiscal year. The majority of the increase is due to an increase in security services and parks and recreation costs in the current year.

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.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $8,295,614 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $2,152,749 has been taken, which resulted in a net book value of $6,142,865. More detailed information about the District's capital assets is presented in the notes to the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Debt

At September 30, 2025, the District had $6,740,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

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 Town of Kindred Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Governmental Activities
ASSETS	
Cash	$ 319,007
Prepaids and deposits	55,668
Restricted assets:	
Investments	459,772
Capital assets	
Non-depreciable assets	325,500
Depreciable assets, net	5,817,365
Total assets	6,977,312
LIABILITIES	
Accounts payable and accrued expenses	88,991
Due to other	4,038
Due to Developer	24,022
Accrued interest payable	135,708
Non-current liabilities:	
Due within one year	175,000
Due in more than one year	6,625,413
Total liabilities	7,053,172
NET POSITION	
Net investment in capital assets	(657,548)
Restricted for debt service	322,681
Unrestricted	259,007
Total net position	$ (75,860)

See notes to the financial statements

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:					
Governmental activities:					
General government	$ 125,882	$ 125,882	$ -	$ -	$ -
Maintenance and operations	1,298,981	1,051,332	-	59	(247,590)
Public safety	74,142	58,746	-	-	(15,396)
Parks and recreation	263,793	225,089	-	-	(38,704)
Interest on long-term debt	326,729	507,974	24,490	-	205,735
Total governmental activities	2,089,527	1,969,023	24,490	59	(95,955)
General revenues:					
Unrestricted investment earnings					470
Miscellaneous					21,593
Total general revenues					22,063
Change in net position					(73,892)
Net position - beginning					(1,968)
Net position - ending					$ (75,860)

See notes to the financial statements

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Project	
ASSETS				
Cash	$ 319,007	$ -	$ -	$ 319,007
Investments	-	458,389	1,383	459,772
Deposits	55,668	-	-	55,668
Total assets	$ 374,675	$ 458,389	$ 1,383	$ 834,447
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	$ 88,991	$ -	$ -	$ 88,991
Due to Developer	24,022	-	-	24,022
Due to other	4,038	-	-	4,038
Total liabilities	117,051	-	-	117,051
Fund balances:				
Nonspendable:				
Deposits	55,668	-	-	55,668
Restricted for:				
Debt service	-	458,389	-	458,389
Capital projects	-	-	1,383	1,383
Unassigned	201,956	-	-	201,956
Total fund balances	257,624	458,389	1,383	717,396
Total liabilities and fund balances	$ 374,675	$ 458,389	$ 1,383	$ 834,447

See notes to the financial statements

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

Fund balance - governmental funds		$ 717,396
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.		
Cost of capital assets	8,295,614	
Accumulated depreciation	(2,152,749)	6,142,865
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(135,708)	
Premium on bonds	(60,413)	
Bonds payable	(6,740,000)	(6,936,121)
Net position of governmental activities		$ (75,860)

See notes to the financial statements

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Major Funds			Total
	General	Debt Service	Capital Project	Governmental Funds
REVENUES				
Assessments	$ 1,461,049	$ 507,974	$ -	$ 1,969,023
Interest	470	24,490	59	25,019
Miscellaneous revenue	21,593	-	-	21,593
Total revenues	1,483,112	532,464	59	2,015,635
EXPENDITURES				
Current:				
General government	125,882	-	-	125,882
Maintenance and operations	938,781	-	-	938,781
Public safety	74,142	-	-	74,142
Parks and recreation	263,793	-	-	263,793
Debt service:				
Principal	-	165,000	-	165,000
Interest	-	332,300	-	332,300
Total expenditures	1,402,598	497,300	-	1,899,898
Excess (deficiency) of revenues over (under) expenditures	80,514	35,164	59	115,737
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	126,475	(126,475)	-	-
Total other financing sources (uses)	126,475	(126,475)	-	-
Net change in fund balances	206,989	(91,311)	59	115,737
Fund balances - beginning	50,635	549,700	1,324	601,659
Fund balances - ending	$ 257,624	$ 458,389	$ 1,383	$ 717,396

See notes to the financial statements

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

Net change in fund balances - total governmental funds	$	115,737
Amounts reported for governmental activities in the statement of activities are different because:		
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(360,200)
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.		165,000
Amortization of the original issue premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		2,821
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.		2,750
Change in net position of governmental activities	$	(73,892)

See notes to the financial statements

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Town of Kindred Community Development District ("District") was established on January 4, 2016 by the Board of County Commissioners of Osceola County, Florida Ordinance 2016-07, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, 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. The Supervisors are elected on an at large basis by the owners of the property 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. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board (“GASB”) Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District 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 2 - 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.

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*.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the 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. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operations and maintenance of the District. The fiscal year for which annual assessments may be levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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.

The District reports the following major governmental funds:

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.

Debt Service Fund

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

Capital Projects Fund

The capital projects fund is used to account for the accumulation of resources for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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

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;
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 and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

Asset	Years
Roadways	20
Stormwater	25
Recreational facilities	30
Landscape and streetscape	15
Security cameras	5

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.

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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 ratably 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 sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as 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.

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.

The District can establish limitations on the use of fund balance as follows:

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 established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also 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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

NOTE 3 - 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 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, although the District Manager can approve certain changes to line item appropriations within funds.
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 4 - DEPOSITS AND INVESTMENTS

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

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

	Amortized Cost	Credit Risk	Weighted Average Maturity
US Bank Gcts	$ 459,772	Not available	Not available
Total Investments	$ 459,772		

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.

However, the Bond Indentures limit the type of investments held using unspent proceeds.

NOTE 4 - DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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.

NOTE 5 - INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer in	Transfer out
General	$ 126,475	$ -
Debt service	-	126,475
Total	$ 126,475	$ 126,475

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the general fund were made in order to reallocate excess funds from the debt service fund to pay general fund expenditures.

NOTE 6 - CAPITAL ASSETS

Changes in capital assets for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	$ 325,500	$ -	$ -	$ 325,500
Total capital assets, not being depreciated	325,500	-	-	325,500
Capital assets, being depreciated				
Roadways	1,956,518	-	-	1,956,518
Stormwater	3,759,299	-	-	3,759,299
Recreational facilities	1,174,500	-	-	1,174,500
Landscape and streetscape	1,073,303	-	-	1,073,303
Security cameras	6,494	-	-	6,494
Total capital assets, being depreciated	7,970,114	-	-	7,970,114
Less accumulated depreciation for:				
Roadways	(423,913)	(97,826)	-	(521,739)
Stormwater	(751,413)	(150,371)	-	(901,784)
Recreational facilities	(254,475)	(39,150)	-	(293,625)
Landscape and streetscape	(357,769)	(71,554)	-	(429,323)
Security cameras	(4,979)	(1,299)	-	(6,278)
Total accumulated depreciation	(1,792,549)	(360,200)	-	(2,152,749)
Total capital assets, being depreciated, net	6,177,565	(360,200)	-	5,817,365
Governmental activities capital assets, net	$ 6,503,065	$ (360,200)	$ -	$ 6,142,865

Depreciation expense was charged to maintenance and operations.

NOTE 7 - LONG-TERM LIABILITIES

Series 2016 Bonds

On September 28, 2016, the District issued $3,500,000 of Special Assessment Revenue Bonds, Series 2016 consisting of multiple term Bonds with due dates ranging from May 1, 2026 to May 1, 2047, and fixed interest rates ranging from 4% to 5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing on May 1, 2018 through May 1, 2047.

The Series 2016 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established debt service reserve requirements as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Series 2017 Bonds

On September 29, 2017, the District issued $4,330,000 of Special Assessment Revenue Bonds, Series 2017 consisting of multiple term Bonds with due dates ranging from May 1, 2027 to May 1, 2048, and fixed interest rates ranging from 4% to 5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing on May 1, 2018 through May 1, 2048.

NOTE 7 - LONG-TERM LIABILITIES (Continued)

Series 2017 Bonds (Continued)

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established debt service reserve requirements as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds payable:					
Series 2016	$ 3,050,000	$ -	$ 75,000	$ 2,975,000	$ 80,000
Plus: Original issue premium	36,234	-	1,647	34,587	-
Series 2017	3,855,000	-	90,000	3,765,000	95,000
Plus: Original issue premium	27,000	-	1,174	25,826	-
Total	$ 6,968,234	$ -	$ 167,821	$ 6,800,413	$ 175,000

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending	Governmental Activities		
September 30:	Principal	Interest	Total
2026	$ 175,000	$ 325,700	$ 500,700
2027	180,000	318,700	498,700
2028	185,000	311,000	496,000
2029	195,000	302,444	497,444
2030	205,000	293,425	498,425
2031-2035	1,190,000	1,314,963	2,504,963
2036-2040	1,500,000	1,007,825	2,507,825
2041-2045	1,935,000	593,250	2,528,250
2046-2048	1,175,000	108,250	1,283,250
Total	$ 6,740,000	$ 4,575,557	$ 11,315,557

NOTE 8 - MANAGEMENT COMPANY

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

NOTE 9 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 10 - SUBSEQUENT EVENTS

Subsequent to fiscal year end, the District prepaid a total of $10,000 of the Series 2016 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 1,445,349	$ 1,461,049	$ 15,700
Interest	-	470	470
Miscellaneous revenue	-	21,593	21,593
Total revenues	1,445,349	1,483,112	37,763
EXPENDITURES			
Current:			
General government	128,340	125,882	2,458
Maintenance and operations	974,767	938,781	35,986
Public safety	63,757	74,142	(10,385)
Parks and recreation	278,485	263,793	14,692
Total expenditures	1,445,349	1,402,598	42,751
Excess (deficiency) of revenues over (under) expenditures	-	80,514	80,514
OTHER FINANCING SOURCES			
Transfers in	-	126,475	126,475
Total other financing sources	-	126,475	126,475
Net change in fund balances	$ -	206,989	$ 206,989
Fund balance - beginning		50,635	
Fund balance - ending		$ 257,624	

See notes to required supplementary information

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
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).

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.

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	2
Employee compensation	Not applicable
Independent contractor compensation	$2,500
Construction projects to begin on or after October 1; (>$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance; Single Family S16 - $1,935.07 Single Family S17 - $1,935.07 Townhome S16 - $774.03 Townhome S17 - $774.04 Debt service; Single Family S16 - $660.00 Single Family S17 - $660.00 Townhome S16 - $330.00 Townhome S17 - $330.00
Special assessments collected	$1,969,023
Outstanding Bonds:	
Series 2016, due May 1, 2047	$2,975,000
Series 2017, due May 1, 2048	$3,765,000

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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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
Town of Kindred Community Development District
Osceola County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Town of Kindred Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 28, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) 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.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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

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

May 28, 2026

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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
Town of Kindred Community Development District
Osceola County, Florida

We have examined Town of Kindred Community Development District, Osceola 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 the District's compliance with those requirements. Our responsibility is to express an opinion on the 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 Town of Kindred Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 28, 2026

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Town of Kindred Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Town of Kindred Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 28, 2026.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards;* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 28, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

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

We wish to thank Town of Kindred Community Development District, Osceola County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

May 28, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

   There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. 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.

   There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met any of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

TAB 10

AGREEMENT FOR SERVICES
March 23, 2026

This AGREEMENT is made on the date of signature below, by and between, American Surveying & Mapping, Inc. 221 Circle Drive, Maitland, FL 32751, herein after called "SURVEYOR" and **Town of Kindred CDD, c/o Rizzetta & Company, Inc., 3434 Colwell Avenue, Suite 200, Tampa, FL 33614,** herein called the "CLIENT".

The purpose of this AGREEMENT is to engage SURVEYOR to perform specialized professional services for CLIENT in accordance with the terms and conditions set forth in the following sections and the "Agreement and Standard Terms and Conditions" attached hereto and made part of this AGREEMENT and together with the CLIENT's acceptance, shall constitute the entire AGREEMENT superseding any and all previous correspondence and arrangements relating to this work.

1. CLIENT hereby agrees to retain SURVEYOR to perform professional services as described herein as Scope of Services. This AGREEMENT applies only to the specific project identified herein.

2. SURVEYOR agrees to perform the services set forth herein ("Scope of Services").

3. CLIENT agrees to compensate SURVEYOR for its services according to the schedule of payments included here

4. Governing Law: This AGREEMENT shall be governed by the Laws of the State of Florida.

5. Severability: If any provision of this AGREEMENT is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions shall remain in full force and effect and are binding on SURVEYOR and CLIENT.

6. Professional services will be invoiced monthly based upon the percentage complete. Payment is due upon receipt of invoice. If payment is not received within thirty (30) days from the date of the invoice, a service charge on the outstanding balance at the rate of 1.5 percent per month (18% A.P.R.) will be assessed. American Surveying & Mapping, Inc. reserves the right to suspend work on the project according to number 7 of the Standard Terms and Conditions made part of this Agreement. Undesignated payments will be applied to the most outstanding past due invoices.

7. PAYMENT: Bills for progress payments will be rendered monthly based upon the percentage of work completed, and in no case shall the amount due be less than the total of all sums invoiced to ASM by its subcontractors, if any, for work completed by them in this project. Client shall be liable to pay all penalties and/or interest charges imposed by ASM and by its subcontractors. If Client fails to pay invoiced amounts in accordance with this paragraph. Interest at the rate of 1.5% per month will be added to Client's account for any balance remaining unpaid more than thirty (30) days after invoicing. If Client should fail to pay ASM within forty-five (45) days after the bill is rendered, then ASM shall have the right, upon seven (7) days written notice to Client, to stop work on the project until payment of the amount owed, including all interest charges, has been received. Client shall not use, assign, sell, transfer any digital or hardcopy data, or any other product of this agreement unless full payment for the contracted services and products have been remitted to ASM or progress payment arrangements have been approved by the authorized ASM representative.

Scope of Services
Town of Kindred - Kindred Amenity
(See attached exhibit provided by client)

ASM will provide the following services:

1. **Topographic Survey……..$2,250.00**
    - **Cross section on 50’ grid with 25’ overlap**
    - **Cross section swale adjacent to sidewalk**
    - **Cross section existing pond and any storm structures**
    - **Cross section to the center line of Partin Terrace Road**

All services performed will meet the minimum technical standards set forth in Chapter 5J-17.052 of the Florida Administrative Code pursuant to Chapter 472.027, Florida Statutes.

Proposal is void after 30 days.

The Parties agree that they have read this AGREEMENT, are familiar with the terms therein and agree to be bound by said terms. This document executed and returned by you will serve as our Notice to Proceed.

_____ _____
Town of Kindred CDD, c/o Rizzetta & Company, Inc Date

_____ 3/23/2026
Kirk E. Lippi Date
American Surveying & Mapping, Inc.

Additional Service Fees

Any and all additional work outside the Scope of Services authorized by CLIENT and performed will be billed on an hourly basis at the following rates:

Project Manager	$140.00 per hour
Project Surveyor	$155.00 per hour
Survey/CADD Technician	$125.00 per hour
Survey Crew	$175.00 per hour

Note 1: CLIENT shall pay the cost for any direct expenses incurred on CLIENT's behalf. If requested, we will provide a computer printout which details these costs. We do not typically provide any additional back-up for these generally nominal expenses.

Note 2: Miscellaneous fees shall be billed monthly as they are incurred. Invoices shall be considered due and payable upon presentation as detailed in the "Standard Terms and Conditions".

Note 3: The fee stated herein does not include any sales or use tax. In the event that a sales and/or use tax is imposed by local, state, or federal authority, upon the services rendered hereunder, such sales and/or use tax shall be in addition to said fee herein, and shall be the full responsibility of the CLIENT.



Kindred Amenity

Date Generated: 2/4/2026

0 60 120 240 360 480 Feet

This map was prepared for the Osceola CountyProperty Appraiser's Office. It is maintained for the function of this office only. It is not intended for conveyance, nor is it a survey.

Katrina S. Scarborough, CFA, CCF, MCF
Osceola County Property Appraiser

JOHNSTON'S SURVEYING, LLC
900 Cross Prairie Pkwy • Kissimmee, FL 34744
Phone: (407) 847-2179
Fax: (407) 847-6140

EMAIL

To: **Brian Mendes, District Manager**

From: **Richard D. Brown**

Email: BMendes@rizzetta.com **Pages:** 3

Phone 407-472-2471 **DATE:** February 10, 2026

Re **PROPOSAL FOR SURVEYING – Survey support services for Kindred Amenity (A portion of Tract 5 & Tract B Recreation Areas Kindred Ph. 1A & 1B), Kissimmee, FL**

☐ **Urgent** ☐**For Review** ☐ **Please Comment** ☐ **Please Reply** ☐ **Please Recycle**

• **Comments:**

Please find attached our proposal for surveying services for the above referenced project.

If you have any questions or comments, please let me know. You can reach me at: Ofc: 407-847-2179 x-229 or email: rick@jsurveying.com.

JOHNSTON'S SURVEYING, LLC
900 Cross Prairie Pkwy • Kissimmee, FL 34744
Phone: (407) 847-2179

February 10, 2026

Town of Kindred CDD
c/o Brian Mendes, District Manager
Rizzetta & Company
8529 Southpark Cir.
Orlando, FL 32819

RE: PROPOSAL FOR SURVEYING SERVICES
Survey support services for Kindred Amenity (A portion of Tract 5 & Tract B Recreation Areas Kindred Ph. 1A & 1B), Kissimmee, FL

Dear Brian:

Pursuant to a request from Xabier Guerricagoitia with Body Civil for surveying services on the above referenced site, the following is an outline of the scope of services.

TASK I: Perform a topographic survey of the above-referenced parcel. Gather spot elevations on sufficient grid interval on the upland portion of the property, using GPS and convention survey data collection. Locate other visible manmade improvements within the survey limits including the swale adjacent to the sidewalk along Partin Terrace Rd, the existing pond, and the north end of the swale behind the lots per the attached exhibit provide by client. Elevations will be based on NAVD 1988 Vertical datum and Horizontal will be based on State Plane Coordinates Florida East Zone.

Final deliverable will be a topographic survey prepared in AutoCAD.

We propose a lump sum fee of: $ 4,250.00
Any additional surveying services outside the above scope will be billed at an hourly rate.

All work will be completed under the direct supervision of a professional surveyor and mapper licensed to practice in the State of Florida and work will be in accordance with the Standards of Practice set forth by the Florida Administrative Code 5J-17.051 for Surveyors & Mappers, pursuant to Section 472.027 Florida Statutes.

We appreciate the opportunity to present this proposal and look forward to working with you on this project. If you have any questions, please let me know.

Respectfully,

Richard D. Brown
President

JOHNSTON'S SURVEYING, LLC
900 Cross Prairie Pkwy • Kissimmee, FL 34744
Phone: (407) 847-2179
Fax: (407) 847-6140

CONDITIONS OF PROPOSAL ACCEPTANCE

TOWN OF KINDRED CDD – KINDRED AMENITY – TOPO
Services and fees outlined in this proposal dated 2-10-26 are subject to the following conditions:

1. This fee does not include any services for outside consultants.

2. All reimbursable expenses, including but not limited to, blueprinting, photographic work, photocopies and express charges will be billed separately and independently of the contract amount.

3. All services are based on a "one-time" performance only. Any additional services not outlined will be performed at our normal hourly rates, after client authorization.

4. The client is responsible for any application or review fees required by governmental or regulatory agencies for plan submittals.

5. All application or review fees and reimbursable expenses, except blueprints, paid directly by consultant will be subject to a 15% surcharge.

6. We cannot guarantee governmental or regulatory agency approvals, nor is our fee dependent on such.

7. Invoices will be considered due and payable within 10 days of the date of the invoice. All "past due" invoices are subject to interest attached at 1.5% per month, 18% per annum.

8. The client has the right to terminate this agreement with a 10 working day advance written notice. If such termination takes place, the consultant will present a final invoice based on the percentage of the completed project.

9. Should it become necessary for the consultant to utilize its attorney to collect fees due the consultant, the client agrees to bear the cost of collection, including reasonable attorney's fees.

10. Retainer of **$0** will be required upon execution of this contract.

If this proposal meets with your approval, please return one copy (executed with the original signature of the party responsible for payment) to this office. Upon receipt, it shall be deemed a mutually binding contractual agreement between the signing parties. If this proposal is not executed and returned to this office within 90 days, it shall be null and void. Any fees associated with this proposal are subject to increase if this contract is still in force at the end of one year.

CONSULTANT: _____ DATE: 02-10-2026
Richard D. Brown – President

ACCEPTED BY: _____ DATE: _____

COMPANY: _____ POSITION: _____

KPMFranklin

26-061-S

March 10, 2026

Brian Mendes
District Manager
Rizzetta & Company
8529 South Park Circle, Suite 330
Orlando, FL 33819

Project Name/Location: Town of Kindred CDD Drainage

Dear Mr. Mendes:

KPM Franklin (KPMF) is pleased to provide the following proposal for professional services related to the "**Town of Kindred CDD Drainage**" project. This proposal describes our understanding of the project, discusses the intended scope of services, outlines the project schedule, and presents the associated compensation for our services.

Project Understanding
KPMF understands the project will include a Topographic Survey for the encompassing limits of the **"Town of Kindred CDD Drainage"** project.

SCOPE OF SERVICES:

Task 1 - Topographic Survey: KPMF shall provide a Topographic Survey for the above-mentioned project along with the following tasks and clarifications:

- The Topographic Survey will be conducted within the provided limits with recorded data, in sufficient density, to develop a DTM (Digital Terrain Model) of the project.
- The topographic survey shall include: The location, dimensions, and material (as appropriate) of physical improvements within the project limits including concrete, pavement, driveways, utilities, drainage structures & pipes, walls, fences, signs, and buildings.
- A 15-25-foot interval grid will be utilized on the center of curb, sidewalk, and edge of paving.
- Ground elevations are to be obtained at a 25-50-foot interval grid.
- The pond will be located at the top of bank, toe of slope and bottom.
- Additional ground elevations will be located when determined necessary.
- Additional topographic locations will be obtained 30 feet beyond the survey limits.
- Visible aboveground utility locations will be acquired from field observations.
- Drainage and Sanitary Sewer Inverts will be located and pipe size with direction determined.
    - No other underground utilities will be located.
- Trees are to be located and identified by species and size at the diameter breast height (DBH).
    - Trees with a BHD of 4" and greater are to be located.
    - Tree size and species should be verified by a Registered Landscape Architect (R.L.A.), Arborist, or person of a similar profession as defined by the local municipality.
- Adjacent parcel boundary locations will be performed to convey the limits of topographic survey in relationship to the right-of-way and parcel lines.

Project Standards, Requirements, and Limitations

This project will adhere to the following standards and requirements:

- "Standards of Practice" set forth by the state of Florida, Department of Agriculture, defined in chapter 5j-17 of the Florida administrative code, pursuant to Section 472.027, Florida Statutes.
- This survey will be conducted in "Florida State Plane Coordinates", North American Datum (NAD) 83 with the 2011 adjustment (NAD 83/2011 adj).
- This Survey will also be conducted in North America Vertical Datum (NAVD 88).
- No Subsurface Utility Exploration ASCE 38-02 Quality Level "B" or ASCE 38-02 Quality Level "A" is included in this proposal.

Schedule

KPM Franklin is prepared to begin work on the project 5-10 business days after receiving your written authorization to proceed. This schedule and proposal are valid for 30 days from the date of this letter.

Deliverables

Signed and sealed original hard copies for the Final Survey will be provided unless digitally signed surveys using a third-party digital signature service are acceptable. AutoCAD 2018 drawing files will also be provided for all data collected if requested.

Professional Service Fee

Fee Summary		Terms	Fee
1	Topographic Survey	Lump Sum	$5,780
Total Fee			**$5,780**

Additional services or meetings, other than described above, upon request of the Client will be invoiced hourly, consistent with Exhibits A and B. The attached Exhibits A, and B are hereby incorporated into this letter of agreement.

Authorization

Your acceptance of this proposal is indicated by your signature in the space provided below. Additionally, please complete and attach Exhibit "C", the Client Billing and Payment Information Form, along with a current copy of your W-9. Exhibit "C" is hereby incorporated by reference into this letter of agreement and forms an integral part of our contractual understanding. Your authorized signature on this proposal and, if applicable, the delivery of the requested retainer will constitute your agreement to proceed with the scope of services outlined herein.

We appreciate the opportunity to provide you with this proposal. Should you have questions regarding the contents of this proposal or if we can be of further assistance, please do not hesitate to contact us at your convenience.

This Proposal for Professional Services is hereby submitted by:

KPM Franklin



John M. Pulice, PSM
Principal, VP Geospatial & Land Surveying

This scope of services and fee schedule as authorized above is hereby accepted by:

_____

< Print and Sign Name> Date

Attachment(s): Exhibit A - Standard Agreement Provisions
Exhibit B - Professional Services Fee Schedule
Exhibit C – Client Billing and Payment Information Form
Survey Limits Exhibit

KPMFranklin

Exhibit A – Standard Agreement Provisions

SECTION 1. PERIOD OF SERVICE

1.1 The CONSULTANT will begin work within ten (10) days after receipt of fully executed copy of this Agreement; receipt shall be considered written notice to proceed.

1.2 If the CONSULTANT'S services called for under the Agreement are delayed for reasons beyond the control of the CONSULTANT, the time of performance shall be adjusted accordingly. If the services under this Agreement continue for a period of more than one (1) year from the notice to proceed, the CONSULTANT shall be entitled to renegotiate the terms of this Agreement.

1.3 The CONSULTANT shall not be bound under this Agreement if a fully executed copy hereof is not received by the CONSULTANT on or before sixty (60) days from the date of execution by the CONSULTANT.

SECTION 2. METHOD OF PAYMENT

2.1 If requested, the CLIENT shall make an initial payment **(retainer)**, as stated in the Work Authorization/Proposal Acceptance Form upon the execution of this Agreement. Upon receipt of the retainer payment, the CONSULTANT shall commence services as provided for under this Agreement. The retainer shall be applied against the final invoice.

2.2 Invoices will be submitted by the CONSULTANT to the CLIENT as each Phase or Task of the Project is completed, for services and expenses incurred pursuant to this Agreement. Payment of each such Invoice will be due within fifteen (15) days of the Invoice date. Invoices not paid within thirty (30) days of the invoice date will be subject to compounded interest at a rate of 1.5% per month (18% per annum), compounded monthly. This interest may be applied at the CONSULTANT's discretion, particularly in cases where invoices remain unpaid beyond 60 days or require collection efforts.

2.3 In the event of any dispute concerning the accuracy of any Invoice, the CLIENT shall within seven (7) days of receipt of said invoice, notify the CONSULTANT in writing stating the exact nature and amount of the dispute. Any invoice, which is not questioned within seven (7) days, shall be deemed due and payable. In the event an invoice or portion of an invoice is disputed within seven (7) days, the CLIENT shall be obligated to pay the *undisputed* portion of the invoice.

2.4 If the CLIENT fails to make any payment due the CONSULTANT for services and expenses within forty (40) days after the CONSULTANT'S transmittal of its invoices, the CONSULTANT may, after giving seven (7) days written notice to the CLIENT, apply the retainer to the unpaid balance of the account and suspend services under this Agreement until the account has been paid in full. There will be a fee charged for suspended work and the Agreement will be renegotiated prior to resuming work.

2.5 In the event any invoice or any portion thereof remains unpaid for more than sixty (60) days following the invoice date, the CONSULTANT may initiate legal proceedings to collect the monies due and recover, in addition to all amounts due and payable, accrued interest, its reasonable attorney's fees and other expenses related to the proceeding. Such expense shall include but shall not be limited to, the reasonable value, determined at the CONSULTANT'S prevailing billing rates for the time devoted to such collection action.

2.6 Consultant will not sign or seal any drawings produced for any phase of this project under the terms of this agreement until all invoices billed to that point in the project have been paid in full.

SECTION 3. REIMBURSABLE EXPENSES

3.1 CONSULTANT shall be reimbursed for out-of-pocket expenses directly chargeable to the project. Typical reimbursable expenses include travel, lodging, and meals when traveling on the CLIENT'S behalf, communication expenses, reproduction costs, courier charges, overnight shipments and special

accounting expenses.

SECTION 4. ADDITIONAL SERVICES

4.1 The CONSULTANT'S professional services extend only to those services described in this Agreement. If the CLIENT so requests in writing the CONSULTANT agrees to perform additional services at the CONSULTANT'S prevailing hourly fee schedule (see attached Hourly Rate Schedule), plus any reimbursable expenses incurred, unless a lump sum addendum to the Agreement is executed by the parties of this Agreement prior to the additional services being provided.

4.2 Additional services shall include revisions to work previously performed that are required because of change in data or information furnished to the CONSULTANT, or change in the scope or concept of the project initiated by CLIENT, or government or regulatory agencies after work under this Agreement has commenced.

SECTION 5. RE-USE OF DOCUMENTS

5.1 All reports, surveys, drawings, specifications, computer files, construction documents and instruments prepared by the CONSULTANT shall remain the property of the CONSULTANT. The CONSULTANT shall retain all common law, statutory and other reserved rights, including the copyright thereto.

5.2 The CLIENT may, at his expense, acquire a set of reproducible copies of maps, plans or CADD (electronic) files prepared for the CLIENT by the CONSULTANT. The CLIENT shall not reuse or make or permit to be made any modifications to maps, plans or CADD (electronic) files without the prior written permission of the CONSULTANT. The CLIENT further agrees, to the fullest extent permitted by law, to indemnify and hold the CONSULTANT harmless from any damage, liability or cost, including reasonable attorney's fees and cost of defense, arising from any reuse or modifications of the maps, plans or CADD (electronic) files by the CLIENT or any person or entity which acquires the aforementioned information from or through the CLIENT without the prior written permission of the CONSULTANT.

SECTION 6. TERMINATION

6.1 Either the CLIENT or the CONSULTANT may terminate this Agreement at any time with or without cause upon giving the other party fifteen (15) calendar days prior written notice. The CLIENT shall within fifteen (15) calendar days of termination pay the CONSULTANT for all services rendered and all costs incurred up to the date of termination, in accordance with the compensation provisions of this Agreement.

6.2 Job Cancellation Fee: If this project is cancelled by the client a cancellation fee will immediately be due and payable according to the following schedule: 0 – 30 days, 15% of the balance of contract; 31 – 60 days, an additional 15% of the balance of the contract.

SECTION 7. LIMITATION OF LIABILITY

7.1 To the maximum extent permitted by law, the CLIENT agrees to limit the CONSULTANT'S liability for the CLIENT'S damages to the sum of $5,000.00 or the CONSULTANT'S fee, whichever is greater. This limitation shall apply regardless of the cause of action or legal theory pled or asserted.

7.2 **PURSUANT TO SECTION 558.0035 OF FLORIDA STATUTES, AN INDIVIDUAL EMPLOYEE OR AGENT OF CONSULTANT MAY NOT BE HELD INDIVIDUALLY LIABLE.**

KPMFranklin

Exhibit B - Professional Services Fee Schedule

Administrative / Office Support	
Administrative Support I	$60.00
Administrative Support II	$75.00
Administrative Support III	$85.00
Administrative Support IV	$95.00
Administrative Support V	$110.00
Engineering	
Engineering Technician I	$70.00
Engineering Technician II	$80.00
Engineering Technician III	$90.00
Engineering Technician IV	$100.00
Engineering Technician V	$110.00
Engineering Technician VI	$130.00
Engineering Technician VII	$145.00
Engineering Technician VIII	$160.00
Engineer I	$110.00
Engineer II	$120.00
Engineer III	$130.00
Engineer IV	$140.00
Engineer V	$160.00
Engineer VI	$180.00
Engineer VII	$200.00
Engineer VIII	$220.00
Engineer IX	$240.00
Engineer X	$260.00
Planning and Landscape Architecture	
Landscape Designer	$110.00
Landscape Architect I	$140.00
Landscape Architect II	$180.00
Landscape Architect III	$220.00
Planner I	$100.00
Planner II	$120.00
Planner III	$140.00
Planner IV	$160.00

Survey	
Surveying Technician I	$75.00
Surveying Technician II	$90.00
Surveying Technician III	$105.00
Surveying Technician IV	$110.00
Surveying Technician V	$125.00
Surveying Technician VI	$135.00
Surveyor I	$110.00
Surveyor II	$120.00
Surveyor III	$130.00
Surveyor IV	$145.00
Surveyor V	$155.00
Surveyor VI	$170.00
1-Man Survey Crew	$130.00
2-Man Survey Crew	$170.00
3-Man Survey Crew	$220.00
4-Man Survey Crew	$265.00
UAV Photometric	$190.00
UAV Lidar	$230.00
Management	
Project Manager I	$140.00
Project Manager II	$160.00
Project Manager III	$200.00
Project Manager IV	$240.00
Project Manager V	$280.00
Construction Manager I	$125.00
Construction Manager II	$150.00
Construction Manager III	$175.00
Expert Witness	
Expert Witness Testimony	$400.00

Identifiable out of pocket expense and other reimbursables will be billed at cost, without a markup.

Effective January 26, 2026, subject to review and revisions

Exhibit C - Client Billing and Payment Information Form

Billing Contact Information

Project Name:

Company Name:

Company Address:

Billing Contact Name:

Billing Contact Email:

Billing Contact Phone Number:

Additional Information:

*** In order for the Client Billing Form to be complete, please attach a current copy of your W-9. ****

Invoice and Retainer Payment Options

Please choose one of the invoice and retainer payment options below:

☐ **Check Payment**

Please make checks payable and send to:

KPM Franklin

222 Church Street

Kissimmee, FL 34741

Please be sure to add the invoice number to your memo line to help identify the payment.

☐ **ACH/Wire**

ACH payments are an accepted form of payment. All ACH account information must be verified directly with our accounting team at 407-846-1216 or accountspayable@kpmfranklin.com prior to processing.

☐ **Credit Card**

Credit card payments are accepted with an additional fee. Final fee will be communicated to client.



Kindred Amenity

Date Generated: 2/4/2026

0 60 120 240 360 480 Feet

This map was prepared for the Osceola CountyProperty Appraiser's Office. It is maintained for the function of this office only. It is not intended for conveyance, nor is it a survey.

Katrina S. Scarborough, CFA, CCF, MCF
Osceola County Property Appraiser

TAB 11

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, *Laws of Florida* ("HB 7013") and creating Section 189.0694, *Florida Statutes*; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, *Florida Statutes*, the District must establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives each fiscal year; and

WHEREAS, the District Manager has prepared goals, objectives, and performance measures and standards for the District and presented them to the Board of Supervisors (the "Board") of the District; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt by resolution the goals, objectives and performance measures and standards attached hereto as **Exhibit A**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The Board hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**, which shall remain in effect unless and until amended or superseded by subsequent resolution of the Board. The District Manager shall take all actions to comply with Section 189.0694, *Florida Statutes*, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board.

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

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

PASSED AND ADOPTED this 30th day of July, 2026.

ATTEST:	**TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT**
Secretary / Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

TAB 12

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Town of Kindred Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Osceola County, Florida; and

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A".

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Osceola County, a schedule of the District's regular meetings.

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

PASSED AND ADOPTED THIS 30th DAY OF July, 2026.

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

_____

CHAIRMAN / VICE CHAIRMAN

ATTEST:

_____

SECRETARY / ASSISTANT SECRETARY

EXHIBIT "A"

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS MEETING DATES
FOR FISCAL YEAR 2026/2027

October (TBD), 2026
December (TBD), 2026
February (TBD), 2027
April (TBD), 2027
June (TBD), 2027
August (TBD), 2027

All meetings will convene at 2:00 p.m., at the Town of Kindred Clubhouse, located at 1450 Diamond Loop Drive, Kissimmee, Florida 34744, unless otherwise indicated.

TAB 13

RESOLUTION 2026-09
[FY 2027 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Town of Kindred Community Development District (**"District"**) prior to June 15, 2026, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Town of Kindred Community Development District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of the FY 2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 30TH DAY OF JULY, 2026.

ATTEST:

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

Exhibit A

Rizzetta & Company

Town of Kindred Community Development District

Approved Proposed Budget for Fiscal Year 2026-2027

Professionals in Community Management

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Approved Proposed Budget
Town of Kindred Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 01/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll	$ 1,647,991	1,681,402	1,681,402	$ -	$ 1,681,402.00	$ -	
6								
7	**Assessment Revenue Subtotal**	**$ 1,647,991**	**$ 1,681,402**	**$ 1,681,402**	**$ -**	**$ 1,681,402**	**$ -**	
8								
9	**OTHER REVENUES**							
10								
13								
14	**Other Revenue Subtotal**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
15								
16	**TOTAL REVENUES**	**$ 1,647,991**	**$ 1,681,402**	**$ 1,681,402**	**$ -**	**$ 1,681,402**	**$ -**	
17								
18	**EXPENDITURES - ADMINISTRATIVE**							
19								
20	***Legislatiive***							
21	Supervisor Fees	$ 2,600	$ 7,800	$ 8,000	$ 200	$ 8,000	$ -	
22	***Financial & Administrative***							
23	Accounting Services	$ 10,870	$ 21,740	$ 21,740	$ -	$ 21,740	$ -	
24	Administrative Services	$ 2,433	$ 4,867	$ 4,867	$ -	$ 4,867	$ -	
25	Arbitrage Rebate Calculation	$ -	$ 1,000	$ 1,000	$ -	$ 1,000	$ -	
26	Assessment Roll	$ 5,408	$ 5,408	$ 5,408	$ -	$ 5,408	$ -	
27	Auditing Services	$ 4,700	$ 4,700	$ 4,900	$ 200	$ 4,900	$ -	
28	Disclosure Report	$ 3,000	$ 7,000	$ 7,000	$ -	$ 7,000	$ -	
29	District Engineer	$ 1,743	$ 5,229	$ 10,000	$ 4,771	$ 10,000	$ -	
30	District Management	$ 12,168	$ 24,336	$ 24,336	$ -	$ 24,336	$ -	
31	Dues, Licenses & Fees	$ 775	$ 775	$ 175	$ (600)	$ 775	$ 600	
32	Financial & Revenue Collections	$ 2,704	$ 5,408	$ 5,408	$ -	$ 6,608	$ 1,200	
33	Legal Advertising	$ 733	$ 2,199	$ 4,500	$ 2,301	$ 4,500	$ -	
34	Miscellaneous Mailings	$ -	$ -	$ 400	$ 400	$ 400	$ -	
35	Public Officials Liability Insurance	$ 2,220	$ 3,423	$ 3,423	$ -	$ 3,423	$ -	
36	Trustees Fees	$ 8,620	$ 8,620	$ 8,620	$ -	$ 8,620	$ -	
37	Website Hosting, Maintenance, Backup	$ 660	$ 1,980	$ 3,500	$ 1,520	$ 3,500	$ -	
38	***Legal Counsel***							
39	District Counsel	$ 7,350	$ 20,000	$ 20,000	$ -	$ 20,000	$ -	
40								

Approved Proposed Budget
Town of Kindred Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 01/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
41	**Administrative Subtotal**	**$ 65,984**	**$ 124,485**	**$ 133,277**	**$ 8,792**	**$ 135,077**	**$ 1,800**	
42								
43	**EXPENDITURES - FIELD OPERATIONS**							
44								
45	***Security Operations***							
46	Security & Fire Monitoring Services	$ 7,775	$ 12,000	$ 7,000	$ (5,000)	$ 12,000	$ 5,000	Set to rend
47	Security Services and Patrols	$ 36,215	$ 108,645	$ 116,000	$ 7,355	$ 116,000	$ -	Contracted amount $53,160 (3% increase requested)
48	***Electric Utility Services***							
49	Utility - Street Lights		$ -	$ -	$ -	$ -	$ -	
50	Utility Services	$ 73,207	$ 185,000	$ 193,000	$ 8,000	$ 202,650	$ 9,650	Account for 5% increase
51	***Garbage/Solid Waste Control Services***	.						
52	Garbage - Recreation Facility	$ 2,643	$ 6,000	$ 5,000	$ (1,000)	$ 6,500	$ 1,500	Set to trend
53	***Water-Sewer Combination Services***							
54	Utility Services	$ 73,209	$ 150,000	$ 160,000	$ 10,000	$ 168,000	$ 8,000	Account for 5% increase
55	***Stormwater Control***							
56	Aquatic Maintenance	$ 7,688	$ 15,000	$ 12,500	$ (2,500)	$ 12,500	$ -	Contracted amount $11,731.92 (3% increase requested)
57	***Other Physical Environment***							
58	Entry & Walls Maintenance	$ -	$ -	$ 500	$ 500	$ 500	$ -	
59	General Liability/Property Insurance	$ 25,524	$ 51,150	$ 48,000	$ (3,150)	$ 48,000	$ -	
60	Irrigation Repairs	$ 5,484	$ 16,452	$ 35,000	$ 18,548	$ 35,000	$ -	
61	Landscape & Irrigation Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	
62	Landscape - Mulch	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	
63	Landscape Inspections	$ 9,300	$ 18,600	$ 18,600	$ -	$ 19,158	$ 558	Contracted amount $18,600 (3% increase requested)
64	Landscape Maintenance	$ 212,130	$ 430,000	$ 450,000	$ 20,000	$ 450,000	$ -	Contracted amount $448k
65	Landscape Replacement Plants, Shrubs, Trees	$ 470	$ 15,000	$ 50,000	$ 35,000	$ 50,000	$ -	
66	***Parks & Recreation***							
67	Access Control Maintenance & Repair	$ 2,963	$ 8,889	$ 10,000	$ 1,111	$ 10,000	$ -	Contracted $9,396
68	Athletic/Park Court/Field Repairs	$ -	$ -	$ 500	$ 500	$ 500	$ -	
69	Clubhouse - Facility Janitorial Service	$ 29,303	$ 60,000	$ 54,000	$ (6,000)	$ 62,000	$ 8,000	Contracted amount $52,560 (3% increase plus accounting for trend)
70	Dog Waste Station Supplies	$ 10,824	$ 21,000	$ 500	$ (20,500)	$ 500	$ -	
71	Facility A/C & Heating Maintenance & Repair	$ -	$ -	$ 5,200	$ 5,200	$ 5,200	$ -	Contracted amount $1.1k
72	Fitness Equipment Maintenance & Repairs	$ 2,689	$ 8,067	$ 9,500	$ 1,433	$ 9,500	$ -	Contracted amount $1.1k
73	Fountain Repairs	$ 16,612	$ 16,612	$ 10,000	$ (6,612)	$ 10,000	$ -	
74	Furniture Repair/Replacement	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	
75	Management Contract	$ 48,480	$ 92,000	$ 92,000	$ -	$ 100,000	$ 8,000	Contracted amount $91,111 (Proposed increase of 5%)
76	Pest Control	$ 1,307	$ 3,800	$ 3,800	$ -	$ 3,800	$ -	
77	Playground Equipment and Maintenance	$ 1,782	$ 3,000	$ 3,000	$ -	$ 3,000	$ -	
78	Pool Permits	$ -	$ -	$ 325	$ 325	$ 325	$ -	

Approved Proposed Budget
Town of Kindred Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 01/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
79	Pool Repairs	$ 810	$ 2,430	$ 10,000	$ 7,570	$ 10,000	$ -	
80	Pool/Fountain Service Contract	$ 18,120	$ 36,000	$ 36,000	$ -	$ 37,100	$ 1,100	
81	Sidewalk Maintenance & Repair	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ -	
82	Telephone, Internet, Cable	$ 1,336	$ 2,700	$ 2,700	$ -	$ 2,700	$ -	
83	***Contingency***							
84	Miscellaneous Contingency	$ 36,579	$ 60,000	$ 15,000	$ (45,000)	$ 15,000	$ -	
85	(Reserve) Landscape Irrigation Repairs	$ -	$ -	$ 12,000	$ 12,000	$ 12,000	$ -	
86	(Reserve) Landscape Replacement Plants and Shrubs	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ -	
87	(Reserve) Pool Repairs	$ 160,000	$ 160,000	$ 135,000	$ (25,000)	$ 91,392	$ (43,608)	
88								
89	**Field Operations Subtotal**	**$ 784,450**	**$ 1,482,345**	**$ 1,548,125**	**$ 65,780**	**$ 1,546,325**	**$ (1,800)**	
90								
91	**TOTAL EXPENDITURES**	**$ 850,434**	**$ 1,606,830**	**$ 1,681,402**	**$ 74,572**	**$ 1,681,402**	**$ -**	
92								
93	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 797,557**	**$ 74,572**	**$ -**	**$ 74,572**	**$ -**	**$ -**	
94								

Town of Kindred Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2016	Series 2017	Budget for 2026/2027
REVENUES			
Special Assessments			
Net Special Assessments [1]	$227,066.40	$275,457.60	$502,524.00
TOTAL REVENUES	**$227,066.40**	**$275,457.60**	**$502,524.00**
EXPENDITURES			
Administrative			
Debt Service Obligation	$227,066.40	$275,457.60	$502,524.00
Administrative Subtotal	**$227,066.40**	**$275,457.60**	**$502,524.00**
TOTAL EXPENDITURES	**$227,066.40**	**$275,457.60**	**$502,524.00**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**	**$0.00**

Osceola County Collection Costs (2%) and Early Payment Discounts (4%):	6.0%
GROSS ASSESSMENTS	**$534,600.00**

Notes:

Tax Roll Collection Costs (2%) and Early Payment Discounts (4%) are a total 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

[1] Maximum Annual Debt Service.

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$1,681,402.00	**2025/2026 O&M Budget:**	$1,681,402.00
Collection Costs:	2%	$35,774.51	**2026/2027 O&M Budget:**	$1,681,402.00
Early Payment Discounts:	4%	$71,549.02		
2026/2027 Total:		**$1,788,725.53**	**Total Difference:**	**$0.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	$	%
Townhome	Series 2016 Debt Service	$330.00	$330.00	$0.00	0.00%
	Operations/Maintenance	$900.44	$900.44	$0.00	0.00%
	Total	**$1,230.44**	**$1,230.44**	**$0.00**	**0.00%**
Single Family	Series 2016 Debt Service	$660.00	$660.00	$0.00	0.00%
	Operations/Maintenance	$2,251.10	$2,251.10	$0.00	0.00%
	Total	**$2,911.10**	**$2,911.10**	**$0.00**	**0.00%**
Townhome	Series 2017 Debt Service	$330.00	$330.00	$0.00	0.00%
	Operations/Maintenance	$900.44	$900.44	$0.00	0.00%
	Total	**$1,230.44**	**$1,230.44**	**$0.00**	**0.00%**
Single Family	Series 2017 Debt Service	$660.00	$660.00	$0.00	0.00%
	Operations/Maintenance	$2,251.10	$2,251.10	$0.00	0.00%
	Total	**$2,911.10**	**$2,911.10**	**$0.00**	**0.00%**

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		**$1,681,402.00**
COLLECTION COSTS @	**2%**	**$35,774.51**
EARLY PAYMENT DISCOUNT @	**4%**	**$71,549.02**
TOTAL O&M ASSESSMENT		**$1,788,725.53**

UNITS ASSESSED

LOT SIZE	O&M	SERIES 2016 DEBT SERVICE [1]	SERIES 2017 DEBT SERVICE [2]
Townhome	58	58	0
Single Family	337	337	0
Townhome	106	0	106
Single Family	392	0	391
Total	**893**	**395**	**497**

ALLOCATION OF O&M ASSESSMENT

EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
0.40	23	2.92%	$52,225.56
1.00	337	42.41%	$758,621.32
0.40	42	5.34%	$95,446.72
1.00	392	49.33%	$882,431.93
	794.60	**100.00%**	**$1,788,725.53**

PER UNIT ASSESSMENTS

O&M	SERIES 2016 DEBT SERVICE [3]	SERIES 2017 DEBT SERVICE [4]	Total [5]
$900.44	**$330.00**	**$0.00**	**$1,230.44**
$2,251.10	**$660.00**	**$0.00**	**$2,911.10**
$900.44	**$0.00**	**$330.00**	**$1,230.44**
$2,251.10	**$0.00**	**$660.00**	**$2,911.10**

LESS: Osceola County Collection Costs (2%) and Early Payment Discounts (4%):	**($107,323.53)**
Net Revenue to be Collected:	**$1,681,402.00**

[1] Reflects the total number of lots with Series 2016 debt outstanding.

[2] Reflects the total number of lots with Series 2017 debt outstanding.

[3] Annual debt service assessment per lot adopted in connection with the Series 2016 bond issue. Annual assessment includes principal, interest, Osceola County collection costs and early payment discounts

[4] Annual debt service assessment per lot adopted in connection with the Series 2017 bond issue. Annual assessment includes principal, interest, Osceola County collection costs and early payment discounts

[5] Annual assessment that will appear on November 2026 Osceola County property tax bill. Amount shown includes all applicable collection costs (2%) and early payment discounts (up to 4% if paid early).

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

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

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

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

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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

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

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

TAB 14

RESOLUTION 2026-10
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Kindred Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes,* for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Osceola County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (**"FY 2027"**), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget (**"Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT:

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

   a. Benefit Findings. The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

   b. O&M Assessment Imposition. Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2027 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same**.**

4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes,* the District is authorized to collect and enforce the Assessments as set forth below.

   a. Tax Roll Assessments. To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

   b. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B,** is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 30th DAY OF JULY, 2026.

ATTEST:

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budget
Exhibit B: Assessment Roll

Exhibit A

Rizzetta & Company

Town of Kindred Community Development District

Approved Proposed Budget for Fiscal Year 2026-2027

Professionals in Community Management

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Approved Proposed Budget
Town of Kindred Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 01/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
1								
2	**ASSESSMENT REVENUES**							
3								
4	***Special Assessments***							
5	Tax Roll	$ 1,647,991	1,681,402	1,681,402	$ -	$ 1,681,402.00	$ -	
6								
7	**Assessment Revenue Subtotal**	**$ 1,647,991**	**$ 1,681,402**	**$ 1,681,402**	**$ -**	**$ 1,681,402**	**$ -**	
8								
9	**OTHER REVENUES**							
10								
13								
14	**Other Revenue Subtotal**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
15								
16	**TOTAL REVENUES**	**$ 1,647,991**	**$ 1,681,402**	**$ 1,681,402**	**$ -**	**$ 1,681,402**	**$ -**	
17								
18	**EXPENDITURES - ADMINISTRATIVE**							
19								
20	***Legislatiive***							
21	Supervisor Fees	$ 2,600	$ 7,800	$ 8,000	$ 200	$ 8,000	$ -	
22	***Financial & Administrative***							
23	Accounting Services	$ 10,870	$ 21,740	$ 21,740	$ -	$ 21,740	$ -	
24	Administrative Services	$ 2,433	$ 4,867	$ 4,867	$ -	$ 4,867	$ -	
25	Arbitrage Rebate Calculation	$ -	$ 1,000	$ 1,000	$ -	$ 1,000	$ -	
26	Assessment Roll	$ 5,408	$ 5,408	$ 5,408	$ -	$ 5,408	$ -	
27	Auditing Services	$ 4,700	$ 4,700	$ 4,900	$ 200	$ 4,900	$ -	
28	Disclosure Report	$ 3,000	$ 7,000	$ 7,000	$ -	$ 7,000	$ -	
29	District Engineer	$ 1,743	$ 5,229	$ 10,000	$ 4,771	$ 10,000	$ -	
30	District Management	$ 12,168	$ 24,336	$ 24,336	$ -	$ 24,336	$ -	
31	Dues, Licenses & Fees	$ 775	$ 775	$ 175	$ (600)	$ 775	$ 600	
32	Financial & Revenue Collections	$ 2,704	$ 5,408	$ 5,408	$ -	$ 6,608	$ 1,200	
33	Legal Advertising	$ 733	$ 2,199	$ 4,500	$ 2,301	$ 4,500	$ -	
34	Miscellaneous Mailings	$ -	$ -	$ 400	$ 400	$ 400	$ -	
35	Public Officials Liability Insurance	$ 2,220	$ 3,423	$ 3,423	$ -	$ 3,423	$ -	
36	Trustees Fees	$ 8,620	$ 8,620	$ 8,620	$ -	$ 8,620	$ -	
37	Website Hosting, Maintenance, Backup	$ 660	$ 1,980	$ 3,500	$ 1,520	$ 3,500	$ -	
38	***Legal Counsel***							
39	District Counsel	$ 7,350	$ 20,000	$ 20,000	$ -	$ 20,000	$ -	
40								

Approved Proposed Budget
Town of Kindred Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 01/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
41	**Administrative Subtotal**	**$ 65,984**	**$ 124,485**	**$ 133,277**	**$ 8,792**	**$ 135,077**	**$ 1,800**	
42								
43	**EXPENDITURES - FIELD OPERATIONS**							
44								
45	***Security Operations***							
46	Security & Fire Monitoring Services	$ 7,775	$ 12,000	$ 7,000	$ (5,000)	$ 12,000	$ 5,000	Set to rend
47	Security Services and Patrols	$ 36,215	$ 108,645	$ 116,000	$ 7,355	$ 116,000	$ -	Contracted amount $53,160 (3% increase requested)
48	***Electric Utility Services***							
49	Utility - Street Lights		$ -	$ -	$ -	$ -	$ -	
50	Utility Services	$ 73,207	$ 185,000	$ 193,000	$ 8,000	$ 202,650	$ 9,650	Account for 5% increase
51	***Garbage/Solid Waste Control Services***	.						
52	Garbage - Recreation Facility	$ 2,643	$ 6,000	$ 5,000	$ (1,000)	$ 6,500	$ 1,500	Set to trend
53	***Water-Sewer Combination Services***							
54	Utility Services	$ 73,209	$ 150,000	$ 160,000	$ 10,000	$ 168,000	$ 8,000	Account for 5% increase
55	***Stormwater Control***							
56	Aquatic Maintenance	$ 7,688	$ 15,000	$ 12,500	$ (2,500)	$ 12,500	$ -	Contracted amount $11,731.92 (3% increase requested)
57	***Other Physical Environment***							
58	Entry & Walls Maintenance	$ -	$ -	$ 500	$ 500	$ 500	$ -	
59	General Liability/Property Insurance	$ 25,524	$ 51,150	$ 48,000	$ (3,150)	$ 48,000	$ -	
60	Irrigation Repairs	$ 5,484	$ 16,452	$ 35,000	$ 18,548	$ 35,000	$ -	
61	Landscape & Irrigation Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	
62	Landscape - Mulch	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	
63	Landscape Inspections	$ 9,300	$ 18,600	$ 18,600	$ -	$ 19,158	$ 558	Contracted amount $18,600 (3% increase requested)
64	Landscape Maintenance	$ 212,130	$ 430,000	$ 450,000	$ 20,000	$ 450,000	$ -	Contracted amount $448k
65	Landscape Replacement Plants, Shrubs, Trees	$ 470	$ 15,000	$ 50,000	$ 35,000	$ 50,000	$ -	
66	***Parks & Recreation***							
67	Access Control Maintenance & Repair	$ 2,963	$ 8,889	$ 10,000	$ 1,111	$ 10,000	$ -	Contracted $9,396
68	Athletic/Park Court/Field Repairs	$ -	$ -	$ 500	$ 500	$ 500	$ -	
69	Clubhouse - Facility Janitorial Service	$ 29,303	$ 60,000	$ 54,000	$ (6,000)	$ 62,000	$ 8,000	Contracted amount $52,560 (3% increase plus accounting for trend)
70	Dog Waste Station Supplies	$ 10,824	$ 21,000	$ 500	$ (20,500)	$ 500	$ -	
71	Facility A/C & Heating Maintenance & Repair	$ -	$ -	$ 5,200	$ 5,200	$ 5,200	$ -	Contracted amount $1.1k
72	Fitness Equipment Maintenance & Repairs	$ 2,689	$ 8,067	$ 9,500	$ 1,433	$ 9,500	$ -	Contracted amount $1.1k
73	Fountain Repairs	$ 16,612	$ 16,612	$ 10,000	$ (6,612)	$ 10,000	$ -	
74	Furniture Repair/Replacement	$ -	$ -	$ 3,000	$ 3,000	$ 3,000	$ -	
75	Management Contract	$ 48,480	$ 92,000	$ 92,000	$ -	$ 100,000	$ 8,000	Contracted amount $91,111 (Proposed increase of 5%)
76	Pest Control	$ 1,307	$ 3,800	$ 3,800	$ -	$ 3,800	$ -	
77	Playground Equipment and Maintenance	$ 1,782	$ 3,000	$ 3,000	$ -	$ 3,000	$ -	
78	Pool Permits	$ -	$ -	$ 325	$ 325	$ 325	$ -	

Approved Proposed Budget
Town of Kindred Community Development District
General Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 01/31/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	Comments
79	Pool Repairs	$ 810	$ 2,430	$ 10,000	$ 7,570	$ 10,000	$ -	
80	Pool/Fountain Service Contract	$ 18,120	$ 36,000	$ 36,000	$ -	$ 37,100	$ 1,100	
81	Sidewalk Maintenance & Repair	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ -	
82	Telephone, Internet, Cable	$ 1,336	$ 2,700	$ 2,700	$ -	$ 2,700	$ -	
83	***Contingency***							
84	Miscellaneous Contingency	$ 36,579	$ 60,000	$ 15,000	$ (45,000)	$ 15,000	$ -	
85	(Reserve) Landscape Irrigation Repairs	$ -	$ -	$ 12,000	$ 12,000	$ 12,000	$ -	
86	(Reserve) Landscape Replacement Plants and Shrubs	$ -	$ -	$ 15,000	$ 15,000	$ 15,000	$ -	
87	(Reserve) Pool Repairs	$ 160,000	$ 160,000	$ 135,000	$ (25,000)	$ 91,392	$ (43,608)	
88								
89	**Field Operations Subtotal**	**$ 784,450**	**$ 1,482,345**	**$ 1,548,125**	**$ 65,780**	**$ 1,546,325**	**$ (1,800)**	
90								
91	**TOTAL EXPENDITURES**	**$ 850,434**	**$ 1,606,830**	**$ 1,681,402**	**$ 74,572**	**$ 1,681,402**	**$ -**	
92								
93	**EXCESS OF REVENUES OVER EXPENDITURES**	**$ 797,557**	**$ 74,572**	**$ -**	**$ 74,572**	**$ -**	**$ -**	
94								

Town of Kindred Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2016	Series 2017	Budget for 2026/2027
REVENUES			
Special Assessments			
Net Special Assessments [1]	$227,066.40	$275,457.60	$502,524.00
TOTAL REVENUES	**$227,066.40**	**$275,457.60**	**$502,524.00**
EXPENDITURES			
Administrative			
Debt Service Obligation	$227,066.40	$275,457.60	$502,524.00
Administrative Subtotal	**$227,066.40**	**$275,457.60**	**$502,524.00**
TOTAL EXPENDITURES	**$227,066.40**	**$275,457.60**	**$502,524.00**
EXCESS OF REVENUES OVER EXPENDITURES	**$0.00**	**$0.00**	**$0.00**

Osceola County Collection Costs (2%) and Early Payment Discounts (4%):	6.0%
GROSS ASSESSMENTS	**$534,600.00**

Notes:

Tax Roll Collection Costs (2%) and Early Payment Discounts (4%) are a total 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

[1] Maximum Annual Debt Service.

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		$1,681,402.00	**2025/2026 O&M Budget:**	$1,681,402.00
Collection Costs:	2%	$35,774.51	**2026/2027 O&M Budget:**	$1,681,402.00
Early Payment Discounts:	4%	$71,549.02		
2026/2027 Total:		**$1,788,725.53**	**Total Difference:**	**$0.00**

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	$	%
Townhome	Series 2016 Debt Service	$330.00	$330.00	$0.00	0.00%
	Operations/Maintenance	$900.44	$900.44	$0.00	0.00%
	Total	**$1,230.44**	**$1,230.44**	**$0.00**	**0.00%**
Single Family	Series 2016 Debt Service	$660.00	$660.00	$0.00	0.00%
	Operations/Maintenance	$2,251.10	$2,251.10	$0.00	0.00%
	Total	**$2,911.10**	**$2,911.10**	**$0.00**	**0.00%**
Townhome	Series 2017 Debt Service	$330.00	$330.00	$0.00	0.00%
	Operations/Maintenance	$900.44	$900.44	$0.00	0.00%
	Total	**$1,230.44**	**$1,230.44**	**$0.00**	**0.00%**
Single Family	Series 2017 Debt Service	$660.00	$660.00	$0.00	0.00%
	Operations/Maintenance	$2,251.10	$2,251.10	$0.00	0.00%
	Total	**$2,911.10**	**$2,911.10**	**$0.00**	**0.00%**

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		**$1,681,402.00**
COLLECTION COSTS @	**2%**	**$35,774.51**
EARLY PAYMENT DISCOUNT @	**4%**	**$71,549.02**
TOTAL O&M ASSESSMENT		**$1,788,725.53**

UNITS ASSESSED

LOT SIZE	O&M	SERIES 2016 DEBT SERVICE [1]	SERIES 2017 DEBT SERVICE [2]
Townhome	58	58	0
Single Family	337	337	0
Townhome	106	0	106
Single Family	392	0	391
Total	**893**	**395**	**497**

ALLOCATION OF O&M ASSESSMENT

EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
0.40	23	2.92%	$52,225.56
1.00	337	42.41%	$758,621.32
0.40	42	5.34%	$95,446.72
1.00	392	49.33%	$882,431.93
	794.60	**100.00%**	**$1,788,725.53**

PER UNIT ASSESSMENTS

O&M	SERIES 2016 DEBT SERVICE [3]	SERIES 2017 DEBT SERVICE [4]	Total [5]
$900.44	**$330.00**	**$0.00**	**$1,230.44**
$2,251.10	**$660.00**	**$0.00**	**$2,911.10**
$900.44	**$0.00**	**$330.00**	**$1,230.44**
$2,251.10	**$0.00**	**$660.00**	**$2,911.10**

LESS: Osceola County Collection Costs (2%) and Early Payment Discounts (4%):	**($107,323.53)**
Net Revenue to be Collected:	**$1,681,402.00**

[1] Reflects the total number of lots with Series 2016 debt outstanding.

[2] Reflects the total number of lots with Series 2017 debt outstanding.

[3] Annual debt service assessment per lot adopted in connection with the Series 2016 bond issue. Annual assessment includes principal, interest, Osceola County collection costs and early payment discounts

[4] Annual debt service assessment per lot adopted in connection with the Series 2017 bond issue. Annual assessment includes principal, interest, Osceola County collection costs and early payment discounts

[5] Annual assessment that will appear on November 2026 Osceola County property tax bill. Amount shown includes all applicable collection costs (2%) and early payment discounts (up to 4% if paid early).

GENERAL FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

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

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

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

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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET
ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

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

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Exhibit B

TAB 15

RESOLUTION 2026-11

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The attached Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Rules of Procedure replace all prior versions of the Rules of Procedure, and shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with Chapter 190, *Florida Statutes*.

SECTION 2. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 30th day of July 2026.

ATTEST:	**TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A: Rules of Procedure

EXHIBIT A:

RULES OF PROCEDURE

RULES OF PROCEDURE
TOWN OF KINDRED
COMMUNITY DEVELOPMENT DISTRICT
RULE NO. _____

EFFECTIVE AS OF _____, 2026

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Rule 1.0 General.

(1) The Town of Kindred 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 (561) 630-4922. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."

(e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

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

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

(2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.

(3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as "meeting materials" shall not convert such materials into "meeting materials." For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

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

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

Adjournment

(4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.

(5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.

(6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation within the county in which the District is located. After an emergency meeting, the Board shall publish in a newspaper of general circulation within the county in which the District is located, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.

(7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.

(8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board or as otherwise provided in the resolution approving the annual budget(s). Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

(9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.

(10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.

(11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.

(12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:

(a) The Board identifies on the record at the original meeting a reasonable need for a continuance;

(b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and

(c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.

(13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and

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

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 189.069(2)(a)16, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

(1) Internal Controls. The District shall establish and maintain internal controls designed to:

(a) Prevent and detect "**fraud**," "**waste**" and "**abuse**" as those terms are defined in section 11.45(1),

(b) Florida Statutes; and

(c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and

(d) Support economical and efficient operations; and

(e) Ensure reliability of financial records and reports; and

(f) Safeguard assets.

(2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

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

Rule 2.0 Rulemaking Proceedings.

(1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Section 190.011(5) of the Florida Statutes, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A "**rule**" is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.

(2) Requirements of a Rule. All District rules as drafted shall:

(a) Contain only one subject;

(b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;

(c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and

(d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.

(3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs ("**SERC**") based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of $200,000 in the aggregate in the state within one (1) year after implementation of the rule.

(4) Notice of Rule Development.

(a) Except when the intended action is the repeal of a rule, the District shall provide notice of the development of a proposed rule ("**Notice of Rule Development**") setting forth the following:

(i) the subject area to be addressed by rule development;

(ii) A short, plain explanation of the purpose and effect of the proposed rule;

(iii) The grant of rulemaking authority for the proposed rule;

(iv) The law being implemented;

(v) The proposed rule number; and

(vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft of such rule or documents.

(b) The Notice of Rule Development shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 5 of this Rule, and at least thirty-five (35) days prior to the intended action.

(5) Notice of Rulemaking.

(a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall provide notice of its intended action (the "**Notice of Rulemaking**") setting forth the following:

(i) A short, plain explanation of the purpose and effect of the proposed rule;

(ii) The proposed rule number;

(iii) A summary of the proposed rule or amendment;

(v) The grant of rulemaking authority for the proposed rule;

(vi) The law being implemented or interpreted;

(vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

(viii) A concise summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, that describes the regulatory impact of the rule in readable language;

(ix) The District's website where the statement of estimated regulatory costs can be viewed, in its entirety, if one has been prepared;

(x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice;

(xi) A statement as to whether, based on the SERC or other information expressly relied upon and described by the District if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification pursuant to Section 120.541(3) of the Florida Statutes;

(x) The date, time, and location of the public hearing on the proposed rule;

(xi) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and

(xii) A reference to both the date on which and the place where the Notice of Rule Development required by Section 4 of this Rule appeared, except when the intended action is the repeal of a rule.

(b) The Notice of Rulemaking shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days after the Notice of Rule Development required by Section 4 of this Rule, and at least twenty-eight (28) days prior to the intended action. If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

(c) The Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice of the District's rulemaking proceedings. Such persons must furnish a mailing address or e-mail address, and may be required to pay the cost of copying and mailing as applicable.

(d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.

(6) Modification of Rules.

(a) Technical Changes.

(i) Prior to rule adoption, the District shall publish a notice of correction ("**Notice of Correction**") if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the intended action.

(ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 6(a)(i) of this Rule.

(b) Substantive Changes.

(i) Prior to rule adoption, the District shall publish a notice of change ("**Notice of Change**") if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county or counties in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 5(C) of this Rule that have made requests

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

1. Supported by the record of the public hearing held on the proposed rule;

2. In response to written materials submitted to the District; or

3. In response to an objection with the proposed rule by the District Board.

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

(7) Withdrawal of Proposed Rules.

(a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.

(b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 4 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

(c) In the event of a withdrawal of a proposed rule, the District shall publish a notice ("**Notice of Rule Withdrawal**") in a newspaper of general circulation within the county or counties in which the District is located, and shall provide notice to those persons set forth in Section 5(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.

(d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 5(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(8) Rule Development Workshops.

(a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.

(b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.

(c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:

(i) The place, date, and time of the workshop;

(ii) The subject area that will be addressed; and

(iii) The District Manager's contact information.

(9) Petitions to Initiate Rulemaking.

(a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.

(b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

(c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.

(i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county

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

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

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

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

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

(10) Public Hearing.

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

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

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

(i) The date, time, and location of the public hearing; and

(ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(11) Emergency Rule Adoption.

(a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.

(b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the "**Notice of Emergency Rule**") which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:

(i) The full text of the rule(s); and

(ii) The District's findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.

(c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.

(i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the "**Notice of Renewal of Emergency Rule**") shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the District is located and shall include the specific facts and reasons for such renewal.

(ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.

(d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.

(e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.

(f) The District may repeal an emergency rule before it expires by publishing a notice ("**Notice of Repeal of Emergency Rule**") in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:

(i) The full text of the emergency rule and a summary thereof;

(ii) The rule number; and

(iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.

(12) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.

(13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record ("**Rulemaking Record**") which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:

(a) A copy of the rule;

(b) Any material incorporated by reference in the rule;

(c) A detailed written statement of the facts and circumstances justifying the proposed rule;

(d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;

(e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;

(f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and

(g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.

(14) Petitions to Challenge Rules.

(a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.

(i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.

(ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.

(b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation

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

(c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.

(d) At the hearing, the petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:

(i) Administer oaths and affirmations;

(ii) Rule upon offers of proof and receive relevant evidence;

(iii) Regulate the course of the hearing, including any pre-hearing matters;

(iv) Enter orders; and

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

(f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.

(15) Variances and Waivers. A "**variance**" means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A "**waiver**" means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variances and waivers from District rules may be granted subject to the following:

(a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "**substantial hardship**" means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, "**principles of fairness**" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.

(b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District's rule. Each petition shall specify:

(i) The rule from which a variance or waiver is requested;

(ii) The type of action requested;

(iii) The specific facts that would justify a waiver or variance for the petitioner; and

(iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

(c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.

(d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action. The District shall maintain a record of the type and disposition of each petition filed.

(16) Review of Adopted Rules.

(a) By January 1, 2026, District staff shall prepare a report that summarizes the District's existing rules anticipated to be reviewed during the current fiscal year, if any, and the recommended action on each rule (the "**Existing Rule Review Report**"). The Existing Rule Review Report shall be presented to the District's Board at a noticed Board meeting as soon as practicable after preparation by District staff. District staff shall continue to annually prepare an updated Existing Rule Review Report by January 1 of each year until all District rules have been reviewed. The District is not bound to review its existing rules in accordance with the schedule set forth in an Existing Rule Review Report, but is required to complete the review of at least twenty (20%) percent of its existing rules per year until all existing rules have been reviewed in accordance with this Section. In any event, all existing rules of the District shall be reviewed by July 1, 2030.

(b) Any new rule adopted after July 1, 2025, must be reviewed in the fifth year following adoption. Such review must be completed before the day that marks the sixth year since the adoption of the rule.

(c) In conducting its rule review process, the District shall determine whether each rule:

(i) Is a valid exercise of delegated legislative authority;

(ii) Has current statutory authority;

(iii) Reiterates or paraphrases statutory material;

(iv) Is in proper form;

(v) Is consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements;

(vi) Requires a technical or substantive update to reflect current use; and

(vii) Requires updated references to statutory citations and incorporated materials.

(d) By April 1 of each year in which a rule review is being undertaken, the District shall adopt a resolution evidencing the completion of rule review and authorizing one of the following actions relative to its rule review (the "**Rule Review Resolution**"):

(i) If the District determines that no change is necessary, the District Rule Review Resolution shall include the following information:

1. A copy of the reviewed rule;

2. A written statement of its intended action; and

3. Its assessment of factors specified in Section 16(c) of this Rule.

(ii) If the District determines that one or more technical changes are necessary, the District Rule Review Resolution shall include the following information:

1. A copy of the reviewed rule and the recommended technical change or changes coded by underlining new text and striking through deleted text;

2. A written statement of its intended action;

3. Its assessment of the factors specified in Section 16(c) of this Rule; and

4. The facts and circumstances justifying the technical change or changes to the reviewed rule.

(iii) If the District determines that the rule requires a substantive change, the District shall promptly initiate rulemaking in accordance with this Rule to make all changes, including any technical changes, and the District Rule Review Resolution shall include the following information:

1. A copy of the reviewed rule;

2. The recommended change or changes coded by underlining new text and striking through deleted text;

3. A written statement of its intended action; and

4. Its assessment of factors specified in Section 16(c) of this Rule.

(iv) If the District determines that the rule should be repealed, the District shall promptly initiate the repeal the rule in accordance with this Rule, and the District Rule Review Resolution shall include the following information:

1. A written statement of its intended action; and

2. Its assessment of factors specified in subsection 16(c) of this Rule.

(e) The rule review is completed upon the District's adoption of the Rule Review Resolution and, if there is a substantive change or repeal of a rule approved the Board, the timely commencement of the rulemaking or rule repeal process set forth in this Rule. Promptly after completion of the rule review, the District shall publish a notice of the completed rule review ("**Notice of Completed Rule Review**") in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Completed Rule Review shall identify the action taken by the District with respect to the reviewed rule.

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

Specific Authority: §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.
Law Implemented: §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2), 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

(1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.

(3) Definitions.

(a) "**Competitive Solicitation**" means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.

(b) "**Continuing Contract**" means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars ($2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars ($200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.

(c) "**Contractual Service**" means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.

(d) "**Design-Build Contract**" means a single contract with a Design-Build Firm for the design and construction of a public construction project.

(e) "**Design-Build Firm**" means a partnership, corporation or other legal entity that:

(i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or

(ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.

(f) "**Design Criteria Package**" means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District's Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.

(g) "**Design Criteria Professional**" means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.

(h) "**Emergency Purchase**" means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

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

(i) "**Invitation to Bid**" is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.

(j) "**Invitation to Negotiate**" means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.

(k) "**Negotiate**" means to conduct legitimate, arm's length discussions and conferences to reach an agreement on a term or price.

(l) "**Professional Services**" means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm's or individual's professional employment or practice.

(m) "**Proposal (or Reply or Response) Most Advantageous to the District**" means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:

(i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;

(ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and

(iii) For a cost to the District deemed by the Board to be reasonable.

(n) "**Purchase**" means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.

(o) "**Request for Proposals**" or "**RFP**" is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and

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

(p) "**Responsive and Responsible Bidder**" means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. "Responsive and Responsible Vendor" means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:

(i) The ability and adequacy of the professional personnel employed by the entity/individual;

(ii) The past performance of the entity/individual for the District and in other professional employment;

(iii) The willingness of the entity/individual to meet time and budget requirements;

(iv) The geographic location of the entity's/individual's headquarters or office in relation to the project;

(v) The recent, current, and projected workloads of the entity/individual;

(vi) The volume of work previously awarded to the entity/individual;

(vii) Whether the cost components of the bid or proposal are appropriately balanced; and

(viii) Whether the entity/individual is a certified minority business enterprise.

(q) "**Responsive Bid**," "**Responsive Proposal**," "**Responsive Reply**," and "**Responsive Response**" all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

(1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, "**Project**" means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.

(2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm's qualification submittal:

(a) Hold all required applicable state professional licenses in good standing;

(b) Hold all required applicable federal licenses in good standing, if any;

(c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and

(d) Meet any qualification requirements set forth in the District's Request for Qualifications.

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

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

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

(4) Competitive Selection.

(a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:

(i) The ability and adequacy of the professional personnel employed by each consultant;

(ii) Whether a consultant is a certified minority business enterprise;

(iii) Each consultant's past performance;

(iv) The willingness of each consultant to meet time and budget requirements;

(v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;

(vi) The recent, current, and projected workloads of each consultant; and

(vii) The volume of work previously awarded to each consultant by the District.

(b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.

(c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

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

(5) Competitive Negotiation.

(a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.

(b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that "wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting." In addition, any professional service contract under which such a certificate is required, shall contain a provision that "the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs."

(c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.

(d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

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

(7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.

(8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

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

(1) Establishment of Auditor Selection Committee. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee ("**Committee**"), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.

(2) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

(a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and

(iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

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

(b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:

(i) Ability of personnel;

(ii) Experience;

(iii) Ability to furnish the required services; and

(iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

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

(3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.

(4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals ("**RFP**"). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

(5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.

(6) Board Selection of Auditor.

(a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.

(d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is

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

(7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services;

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;

(c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;

(d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.

(e) Provisions required by law that require the auditor to comply with public records laws.

(8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

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

Rule 3.3 Purchase of Insurance.

(1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.

(2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:

(a) The Board shall cause to be prepared a Notice of Invitation to Bid.

(b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.

(c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.

(d) Bids shall be opened at the time and place noted in the Invitation to Bid.

(e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.

(f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.

(g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee

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

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

(1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:

(a) The Board shall cause to be prepared a Request for Qualifications.

(b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.

(c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the county or counties in which the project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars ($250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars ($250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars ($500,000).

(d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.

(e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

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

(g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.

(h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.

(i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.

(j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

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

(2) Suspension, Revocation, or Denial of Qualification

(a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor's pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:

(i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.

(ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.

(iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.

(iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.

(v) The vendor's qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

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

(vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.

(vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.

(viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.

(ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.

(x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.

(xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.

(xii) The vendor or affiliate(s) has been convicted of a contract crime.

1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.

2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

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

(b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.

(c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.

(d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.

(e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

(i) Impacts on project schedule, cost, or quality of work;

(ii) Unsafe conditions allowed to exist;

(iii) Complaints from the public;

(iv) Delay or interference with the bidding process;

(v) The potential for repetition;

(vi) Integrity of the public contracting process;

(vii) Effect on the health, safety, and welfare of the public.

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

Rule 3.5 Construction Contracts, Not Design-Build.

(1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, or to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

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

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

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

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

(g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.

(i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.

(k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board

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

(l) 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.

TAB 16

RESOLUTION 2026-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND LOCATION OF A PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING REVISED AMENITY RULES.

WHEREAS, the Town of Kindred 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 Osceola County, Florida; and

WHEREAS, the Board of Supervisors of the District ("Board") is authorized by Sections 190.011(5) and 190.035, *Florida Statutes*, to adopt rules, orders, rates, fees and charges pursuant to Chapter 120, *Florida Statutes.*

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District's Board of Supervisors will hold a public hearing to adopt revised amenity rules, a proposed copy of which is attached hereto as **Exhibit A**. The Board will hold a public hearing on September 10, 2026, at 6:00 p.m., at the Town of Kindred Clubhouse, located at 1450 Diamond Loop Drive, Kissimmee, Florida 34744.

SECTION 2. At said public hearing, the Board will consider the amenity rates of the District as more particularly set forth in attached **Exhibit A**.

SECTION 3. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 30th DAY OF JULY 2026.

ATTEST:

TOWN OF KINDRED COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary / Assistant Secretary

_____
Chairperson, Board of Supervisors

EXHIBIT A: Proposed District Rules

EXHIBIT A

Refundable Deposit

- Currently: $350
- Revised: $500

Hour Rental Fee: Instead of multiple flat fees, we will be moving to an hourly fee breakdown.

- Current: Standard hourly rate (10am-6pm): $87.50
- Current After hourly rate (10am-6pm): $100
- Standard hourly rate (10am-6pm): $90
- After hourly rate (6pm-10pm): $120

Add on Options (new)

- Hot Dog Machine Rental Fee: $100
- Cotton Candy Machine: $100

Additional Services (new)

- Event Cleaning: $75
- Trash Removal Service: $50

TAB 17



Quarterly Compliance Audit Report

Town of Kindred

Date: June 2026 - 2nd Quarter
Prepared for: Matthew Huber
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

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

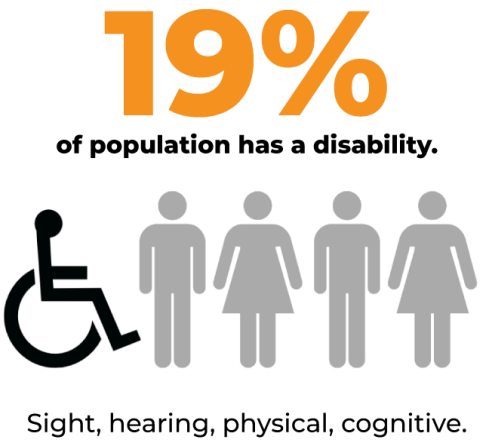
Compliance Criteria

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
Passed	Listing of Board Meetings
N/A	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.



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.

Helpful article: *http://webaim.org/techniques/alttext*



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*
Helpful article: *http://webaim.org/techniques/skipnav*



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/sitetools/*



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.

Helpful articles: *http://webaim.org/techniques/acrobat/acrobat*



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.

Helpful article: *http://webaim.org/techniques/captions*



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.

Helpful article: *http://webaim.org/techniques/forms*



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
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
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