

Winter Garden Village at Fowler Groves Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817 | Phone: 407.723.5900

<http://wgvcdd.com/>

The following is the proposed agenda for the Winter Garden Village at Fowler Groves Community Development District Board of Supervisors' Meeting scheduled to be held on **Wednesday, April 22, 2026, at 11:30 a.m. at 3501 Quadrangle Blvd., Suite 197, Orlando, FL 32817.**

For those unable to attend in person, please use the conference call information:

Dial-In: 1-844-621-3956 Access Code: 2539 895 0958

BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

- Roll call to confirm a quorum
- Public Comment Period
- 1. **Consideration of Nomination(s) for:**
 - **Vacant Seat 2** (Term Expires November 2028)
 - **Vacant Seat 5** (Term Expires November 2026)
 - **Swearing In New Supervisor (s)**
- 2. **Consideration of Minutes of the January 28, 2026, Board of Supervisor's Meeting**
- 3. **Consideration of Resolution 2026-02, Designating a Date, Time, and Location for the 2026 Landowner's Meeting [suggested date November 4, 2026]**
- 4. **Review of Number of Registered Voters**

Business Matters

- 5. **Consideration of Resolution 2026-03 Approving a Preliminary Budget for Fiscal Year 2027 and Setting a Public Hearing Date [suggested date July 22, 2026]**
 - **Fiscal Year 2027 Proposed Budget**
- 6. **Consideration of Resolution 2026-04, Designating the Date, Time, and Location of Public Hearing Adopting, Amending, and Restating Rules of Procedure**
- 7. **Consideration of Pond 1A East Remediation Proposals**
 - **Land & Lakes LLC**
 - **Dragonfly Pond Works**
- 8. **Consideration of Drainage Pipe Cleanout Proposal with Smithwell Inc.**
- 9. **Consideration of PFM Fee Increase Letter (provided under separate cover)**
- 10. **Review and Acceptance of 2025 Arbitrage Rebate Report – Series 2016**
- 11. **Consideration of LLS Tax Solutions Engagement Letter for 2026 Arbitrage Services**
- 12. **Ratification of Payment Authorization Nos. 256 - 262**
- 13. **Review of District's Financial Position**

Other Business

Staff Reports

- **District Counsel**
 - **Update Regarding Pond 1A East Litigation**
- **District Engineer**
- **District Manager**
 - **Next Meeting: July 22, 2026**
 - **Field Services Report**

Audience Comments

Supervisor Requests

Adjournment





Winter Garden Village at Fowler Groves Community Development District

Consideration of Nomination(s) for:

- **Vacant Seat 2** (Term Expires November 2028)
- **Vacant Seat 5** (Term Expires November 2026)
- **Swearing In New Supervisor (s)**

**WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me by means of physical presence or online notarization this _____ day of _____, 2026, by _____, who personally appeared before me, and is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Winter Garden Village at Fowler Groves Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____



**Winter Garden Village at Fowler Groves
Community Development District**

**Consideration of Minutes of the
January 28, 2026,
Board of Supervisor's Meeting**

MINUTES OF MEETING

**WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING**

Wednesday, January 28, 2026, at 11:30 a.m.

3501 Quadrangle Blvd., Suite 197

Orlando, FL 32817

Board Members present and constituting a quorum:

Doris Houck	Chair
Jeff Calvert	Vice Chair
Ron Houck	Assistant Secretary

Also present:

Jane Gaarlandt	PFM	
Gazmin Kerr	PFM	
Rick Montenjano	PFM	(via phone)
Chris Loy	Kilinski Van Wyk	(via phone)
Lisa Dixon	TRIAD	(via phone)
Chace Davis	TRIAD	(via phone)

FIRST ORDER OF BUSINESS

Call to Order and Roll Call to Confirm Quorum

The meeting of the Winter Garden Village at Fowler Groves Community Development District Board of Supervisors was called to order at 11:31 a.m. Board Members and Staff present are outlined above.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

Consideration of Nomination(s) for:

- **Vacant Seat 2 (Term Expires November 2028)**
- **Vacant Seat 5 (Term Expires November 2026)**
- **Swearing In New Supervisor (s)**

Ms. Gaarlandt noted District Management is trying to contact the Landowner and will follow up.

There were no nominations at this time.

FOURTH ORDER OF BUSINESS

Consideration of Minutes of the October 6, 2025, Board of Supervisor's Special Meeting

The Board reviewed the minutes.

On MOTION by Ms. Houck, seconded by Mr. Calvert, with all in favor, the Board approved the Minutes of the October 6, 2025, Board of Supervisors' Special Meeting.

FIFTH ORDER OF BUSINESS

Consideration of Drainage Pipe Cleanout Proposals

Ms. Gaarlandt presented the proposals. It was noted the original proposal that was approved, did not include the correct scope of work.

Mr. Davis will obtain additional proposals.

There was lengthy discussion regarding the scope of work and proposals. It was noted the previously approved proposal was for not-to-exceed amount of \$15,000.00 and only included cleaning out the grates.

On MOTION by Ms. Houck, seconded by Mr. Calvert, with all in favor, the Board approved the Drainage Pipe Cleanout Proposal from Dragonfly, subject to the District Engineer's review.

Ratification of the FY25 Auditor Engagement Letter with Grau and Associates

Ms. Gaarlandt noted the auditor Engagement Letter was reviewed by District Counsel and is consistent with previous years.

On MOTION by Ms. Houck, seconded by Mr. Houck, with all in favor, the Board ratified the FY25 Auditor Engagement Letter with Grau and Associates.

Ratification of the Series 2016 Arbitrage Rebate Engagement Letter with LLS Tax Solutions Inc.

Ms. Gaarlandt presented the letter.

On MOTION by Ms. Houck, seconded by Mr. Calvert, with all in favor, the Board ratified the Series 2016 Arbitrage Rebate Engagement Letter with LLS Tax Solutions Inc.

SIXTH ORDER OF BUSINESS

Ratification of Payment Authorization Nos. 253-255

Ms. Gaarlandt noted these were previously approved and are included solely for ratification. These are for standard District expenses.

On MOTION by Ms. Houck, seconded by Mr. Houck, with all in favor, the Board ratified Payment Authorization Nos. 253-255.

SEVENTH ORDER OF BUSINESS

Review of District's Financial Position

Ms. Gaarlandt noted the financials are as of December 2025.

The Board reviewed the financials.

There was brief discussion regarding the assessments and financials breakdown.

Mr. Montejano gave an overview of the budget to actual.

There was no action required by the Board.

EIGHTH ORDER OF BUSINESS

Staff Reports

District Counsel- Update Regarding Pond 1A East Litigation

There was brief discussion regarding the pond maintenance litigation. Mediation is scheduled for March 24, 2026, via Zoom. Time is forthcoming.

On MOTION by Mr. Calvert, seconded by Mr. Houck, with all in favor, the Board authorized the Chair and District Counsel to move forward with mediation and granted the Chair full settlement authority.

District Engineer – No report.

District Manager – Memorandum of Section 189.0694, Florida Statutes (FY25 Performance Measures and Standards Reporting)

Ms. Gaarlandt gave an overview of the FY25 Performance Measures and Standards reporting. The District has achieved all goals and objectives. The report has been posted as required.

On MOTION by Ms. Houck, seconded by Mr. Houck, with all in favor, the Board ratified the FY25 Performance Measures and Standards Reporting.

Field Services Report – The Board reviewed the Field Services Report.

It was noted that TRIAD is working on proposals for pond cleanup and graffiti cleanup for the Board's review.

Mr. Davis noted one of the storm drain lids was off and needs replacement. This will be included in the pond proposal.

On MOTION by Ms. Houck, seconded by Mr. Houck, with all in favor, the Board approved a not-to-exceed amount of \$1,000.00 for the pond clean-up.

NINTH ORDER OF BUSINESS

**Audience Comments and Supervisors
Requests, Adjourn**

There was no further business to discuss.

Ms. Gaarlandt called for a motion to adjourn.

On MOTION by Ms. Houck, seconded by Mr. Houck, with all in favor, the Special Board of Supervisors' Meeting of the Winter Garden Village at Fowler Groves CDD was adjourned at 11:58 a.m.

Secretary/Assistant Secretary

Chair/Vice-Chair



Winter Garden Village at Fowler Groves Community Development District

**Consideration of Resolution 2026-02,
Designating a Date, Time, and Location
for the 2026 Landowner's Meeting
*[suggested date November 4, 2026]***

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNERS' ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, Winter Garden Village at Fowler Groves 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 Orange County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to Chapter 190, *Florida Statutes*,” and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on the first Tuesday in November, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT:

1. EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS. The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Jeffrey Calvert	November 2028
2	Vacant	November 2028
3	Ron Houck	November 2026
4	Doris Houck	November 2026
5	Vacant	November 2026

This year, Seat 3, currently held by Ron Houck, Seat 4, currently held by Doris Houck, and Seat 5, currently Vacant, are subject to election by landowners in November 2026. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. LANDOWNERS’ ELECTION. In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the 4th day of November, 2026, at _____ .m., at 3501 Quadrangle Boulevard, Orlando, Florida 32817.

3. PUBLICATION. The District’s Secretary is hereby directed to publish notice of the landowners’ meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. FORMS. Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its April 17, 2024, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the District's Local Records Office, located at the office of the District Manager, PFM Group Consulting LLC, located at 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817.

5. 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.

6. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 22th day of April, 2026.

ATTEST:

**WINTER GARDEN VILLAGE AT FOWLER
GROVES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Sample Election Documents

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Winter Garden Village at Fowler Groves Community Development District (“**District**”) the location of which is generally described as comprising a parcel or parcels of land containing approximately ___ acres, generally located in an area _____ in Orange County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District’s Board of Supervisors (“**Board**”, and individually, “**Supervisor**”). Immediately following the landowners’ meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November ____, 2026
TIME: _____
PLACE: 3501 Quadrangle Boulevard
Orlando, Florida 32817

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, PFM Group Consulting LLC, 3501 Quadrangle Boulevard, suite 270, Orlando, Florida 32817, Ph: (407) 723-5900 (“**District Manager’s Office**”). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy. At the landowners’ meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners’ meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager’s Office. There may be an occasion where one or more supervisors or staff will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager’s Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such 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.

Jane Gaarlandt
District Manager
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **November ____, 2026**

TIME: _____ .M.

LOCATION: **3501 Quadrangle Boulevard, Orlando, FL 32817**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

**WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER ____, 2026**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Winter Garden Village at Fowler Groves Community Development District to be held at 3501 Quadrangle Boulevard, Orlando, FL 32817, on November ____, 2026, at _____.m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

<u>Parcel Description</u>	<u>Acreege</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2019), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT

**WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT
ORANGE COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER __, 2026**

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Winter Garden Village at Fowler Groves Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
3		
4		
5		

Date: _____

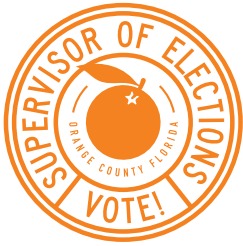
Signed: _____

Printed Name: _____



Winter Garden Village at Fowler Groves Community Development District

Review of Number of Registered Voters



Karen Castor Dentel Supervisor of Elections Orange County—Florida

Mapping Department

soemapping@ocfelections.gov

April 15, 2026

Jane Gaarlandt, Senior District Manager
Winter Garden Village at Fowler Groves CDD
PFM Group Consulting LLC
12051 Corporate Boulevard
Orlando FL, 32817

To whom it may concern,

Per the requirements of Chapter 190.006, Florida Statutes, the Orange County Supervisor of Elections Office Mapping Department has determined the number of registered voters in the district as of April 15, 2026. Our research is based on the most recent legal description provided to us by the District Office.

As of **April 15, 2026**, there are **0** **registered voter(s)** in the
Winter Garden Village at Fowler Groves CDD.

A map and list of addresses can be provided upon request. Please contact the Mapping Department at 407-254-6554 with any questions.

Sincerely,

Mapping Department
Orange County Supervisor of Elections
Phone: 407-254-6554
119 W. Kaley Street
Orlando, FL 32806
soemapping@ocfelections.gov



119 West Kaley Street, Orlando, Florida 32806

✉ P.O. Box 562001, Orlando, Florida 32856 ☎ 407.836.2070 📠 407.254.6598 🌐 ocfelections.gov



Winter Garden Village at Fowler Groves Community Development District

**Consideration of Resolution 2026-03,
Approving a Preliminary Budget for Fiscal
Year 2027 and Setting a Public Hearing
Date [suggested date July 22, 2026]**

- **FY 2027 Proposed Budget**

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, prepared and submitted to the Board of Supervisors (“**Board**”) of the Winter Garden Village at Fowler Groves Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2027 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE:	July 22, 2026
HOUR:	11:30 a.m.
LOCATION:	3501 Quadrangle Boulevard, Suite 270 Orlando, Florida 32817

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Winter Garden, Florida and Orange County, Florida at least sixty (60) days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two (2) days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least forty-five (45) days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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 immediately upon adoption.

PASSED AND ADOPTED THIS 22nd DAY OF APRIL 2026.

ATTEST:

**WINTER GARDEN VILLAGE
AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2027



Winter Garden Village at Fowler Groves CDD

FY 2027 Preliminary Proposed Budgets

March 31, 2026

PFM Management Services LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
(407) 723-5900



Winter Garden Village @ Fowler Groves
FY 2027 Proposed O&M Budget

	Actual through 3/31/26	Anticipated Apr- Sep	Anticipated Total FY 26	FY 2026 Adopted Budget	FY 2027 Proposed Budget
Revenues					
On-Roll Assessments	\$102,168.86	\$ 24,856.14	\$ 127,025.00	\$ 127,025.00	\$ 127,025.00
Carry Forward Revenue	41,522.00	37,521.95	79,043.95	79,043.95	59,887.12
Net Revenues	\$143,690.86	\$ 62,378.09	\$ 206,068.95	\$ 206,068.95	\$ 186,912.12
General & Administrative Expenses					
Supervisor Fees	\$1,200.00	\$ 1,200.00	2,400.00	\$ 1,600.00	\$ 2,400.00
Trustee Services	6,818.25	-	6,818.25	10,000.00	10,000.00
Management	11,500.02	11,499.98	23,000.00	23,000.00	25,000.00
Engineering	470.00	10,000.00	10,470.00	20,000.00	20,000.00
Disclosure	1,000.00	500.00	1,500.00	1,500.00	1,500.00
Property Appraiser	-	5,000.00	5,000.00	5,000.00	5,000.00
District Counsel	8,162.25	15,000.00	23,162.25	30,000.00	30,000.00
Assessment Administration	5,000.00	-	5,000.00	5,000.00	5,000.00
Reamortization Schedule	-	250.00	250.00	250.00	500.00
Audit	4,200.00	-	4,200.00	4,100.00	4,300.00
Arbitrage	-	500.00	500.00	500.00	500.00
Tax Preparation	32.25	-	32.25	25.00	50.00
Postage & Shipping	1.48	100.00	101.48	200.00	200.00
Copies	-	100.00	100.00	200.00	200.00
Legal Advertising	173.83	1,000.00	1,173.83	2,000.00	2,000.00
Contingency	-	975.00	975.00	1,950.00	1,950.00
Meeting Room	-	300.00	300.00	600.00	600.00
Office Supplies	-	87.50	87.50	175.00	175.00
Web Site Maintenance	1,350.00	1,350.00	2,700.00	2,700.00	2,700.00
Field Maintenance	-	3,750.00	3,750.00	7,500.00	7,500.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
General Insurance	7,983.00	-	7,983.00	8,416.10	9,250.00
Pond Maintenance	-	30,000.00	30,000.00	60,000.00	30,000.00
Hurricane Cleanup	-	4,000.00	4,000.00	4,000.00	10,000.00
Reserve	-	8,588.93	8,588.93	17,177.85	17,912.12
Total General & Administrative Expenses	\$48,066.08	\$ 94,201.41	\$ 142,267.49	\$ 206,068.95	\$ 186,912.12
Total Expenses	\$48,066.08	\$ 94,201.41	\$ 142,267.49	\$ 206,068.95	\$ 186,912.12
Income (Loss) from Operations	\$95,624.78	\$ (31,823.32)	\$ 63,801.47	\$ -	\$ -



Winter Garden Village @ Fowler Grove Community Development District
O & M Budget Item Description FY 2027

Revenues:

On-Roll Assessments:

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as "On-Roll Assessments."

Carry Forward Revenue:

Unused income from a prior year which is available as cash for the current year.

General & Administrative Expenses:

Supervisor Fees:

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to \$200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

Trustee Services:

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the District trust accounts.

Management:

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These Services are further outlined in Exhibit "A" of the Management Agreement.

Engineering:

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 invoices, and all other engineering services as requested by the District throughout the year.

Disclosure:

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the dissemination agent provides to the trustee and bond holders.

Property Appraiser Fee

Cost incurred for a copy of the annual parcel listing for parcels within the District from the county.

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 as requested by the District throughout the year.



Winter Garden Village @ Fowler Grove Community Development District
O & M Budget Item Description FY 2027

Assessment Administration:

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Re-amortization Schedule:

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Audit:

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Arbitrage:

To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate an arbitrage rebate liability.

Tax Preparation Fees:

Creating and issuing 1099s to independent contractors.

Postage & Shipping:

Mail, overnight deliveries, correspondence, etc.

Copies:

Printing and binding Board agenda packages, letterhead, envelopes, and copies.

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 monthly meetings, special meetings, and public hearings for the District.

Contingency:

Other administrative and grounds expenses incurred throughout the year.

Meeting Room

Fee charged for renting a room for the monthly advertised meeting.

Office Supplies

Other general & administrative expenses incurred throughout the year.



Winter Garden Village @ Fowler Grove Community Development District
O & M Budget Item Description FY 2027

Website Maintenance:

Website maintenance fee.

Field Maintenance:

Reimbursable expenses such as rental car, gas, tolls and/or mileage incurred by the Field Manager for site visits.

Dues, Licenses, and Fees:

The District is required to pay an annual fee to the Department of Economic Opportunity.

General Insurance:

General liability insurance.

Pond Maintenance

Maintenance of ponds.

Hurricane Cleanup

Funds set aside to assist with any cleanup needed from a hurricane or funds needed to pay a hurricane-related insurance deductible.

Reserve

Funds set aside for unexpected costs incurred.



Winter Garden Village at Fowler Groves CDD
FY 2027 Proposed DS Budget

	FY 2027 Proposed Budget
REVENUES:	
Special Assessments Series 2016	\$1,945,065.64
TOTAL REVENUES	<u><u>\$1,945,065.64</u></u>
EXPENDITURES:	
Series 2016 - Interest 11/1/2026	\$291,834.38
Series 2016 - Principal 5/1/2027	\$1,090,000.00
Series 2016 - Interest 5/1/2027	\$291,834.38
TOTAL EXPENDITURES	<u><u>\$1,673,668.76</u></u>
EXCESS REVENUES	<u><u>\$271,396.88</u></u>
Series 2016 - Interest 11/1/2027	\$271,396.88
Put on Roll	\$1,653,231.26



**Winter Garden Village at Fowler Groves CDD
Annual District Bond Debt (\$24,030,000 Series 2016 Bonds) & O&M Assessments**

FY 2026-2027 Net O&M Assessments:	\$127,025
FY 2026-2027 Gross O&M Assessments (1):	\$132,318
FY 2026-2027 Net Series 2016 Bond Debt Service Assessments:	\$1,617,860
FY 2026-2027 Gross Series 2016 Bond Debt Service Assessments (1):	\$1,685,271
Total FY 2026-2027 Net Assessments:	\$1,744,885
Total FY 2026-2027 Gross Assessments:	\$1,817,589

ANNUAL O&M & BOND DEBT SERVICE ASSESSMENTS BY LOT

Parcel ID	Owner Name	Description	Square Feet	Bond Gross	Bond Gross Annual	Bond Gross	With Reduced Bond	Bond Gross	Gross Annual	Gross Annual	Gross Annual	Total	Total
				Annual Assmt./ 1,000 Sq.Ft. (1)	Assmt. - All Units (1)	Annual Assmt./Sq. Ft. (1)	Assmt. - All Units (1)	Annual Assmt./Sq. Ft. (1)	Gross Annual O&M - All Units (1)	Gross Annual O&M/Sq. Ft. (1)	Gross Annual Assmt. /Sq. Ft. (1)	Gross Annual Assmt. (1)	Total Gross Annual CDD Assmt./S.Ft. (1)(2)
35-22-27-9398-02-010	FIFTH THIRD BANK	Block 2, Lot 1	4,230	\$1,375	\$4,955	\$1.17	\$4,820.05	\$1.14	\$486.70	\$0.12	\$1.25	\$5,306.75	
35-22-27-9398-01-010	DDR WINTER GARDEN LLC	Block 1, Lot 1	4,200	\$1,970	\$7,018	\$1.67	\$6,827.29	\$1.63	\$483.25	\$0.12	\$1.74	\$7,310.54	
35-22-27-9398-01-020	DDR WINTER GARDEN LLC	Block 1, Lot 2	5,570	\$1,970	\$9,307	\$1.67	\$9,053.70	\$1.63	\$640.88	\$0.12	\$1.74	\$9,694.58	
35-22-27-9398-01-030	DDR WINTER GARDEN LLC	Block 1, Lot 3	6,900	\$1,970	\$11,529	\$1.67	\$11,215.71	\$1.63	\$793.91	\$0.12	\$1.74	\$12,009.62	
35-22-27-9398-01-040	DDR WINTER GARDEN LLC	Block 1, Lot 4	5,876	\$1,970	\$9,818	\$1.67	\$9,550.71	\$1.63	\$676.09	\$0.12	\$1.74	\$10,226.80	
35-22-27-9398-01-050	DDR WINTER GARDEN LLC	Block 1, Lot 5	2,800	\$1,970	\$4,678	\$1.67	\$4,550.88	\$1.63	\$322.16	\$0.12	\$1.74	\$4,873.04	
35-22-27-9398-01-060	DDR WINTER GARDEN LLC	Block 1, Lot 6	4,121	\$1,970	\$6,886	\$1.67	\$6,698.47	\$1.63	\$474.16	\$0.12	\$1.74	\$7,172.63	
35-22-27-9398-01-070	MURPHY-WINTER GARDEN 1 L	Block 1, Lot 7	5,000	\$1,970	\$8,354	\$1.67	\$8,126.99	\$1.63	\$575.29	\$0.12	\$1.74	\$8,702.28	
35-22-27-9398-01-080	KFC U S PROPERTIES INC	Block 1, Lot 8	3,317	\$1,970	\$5,543	\$1.67	\$5,392.04	\$1.63	\$381.65	\$0.12	\$1.74	\$5,773.69	
35-22-27-9398-01-090	DDR WINTER GARDEN LLC	Block 1, Lot 9	11,296	\$1,970	\$18,874	\$1.67	\$18,361.20	\$1.63	\$1,299.71	\$0.12	\$1.74	\$19,660.91	
35-22-27-9398-01-100	DDR WINTER GARDEN LLC	Block 1, Lot 10	10,101	\$1,970	\$16,877	\$1.67	\$16,418.37	\$1.63	\$1,162.21	\$0.12	\$1.74	\$17,580.58	
35-22-27-9398-03-010	DDR WINTER GARDEN LLC	Block 3, Lot 1A	674,324	\$1,970	\$1,126,695	\$1.67	\$1,096,075.90	\$1.63	\$77,586.96	\$0.12	\$1.74	\$1,173,662.86	
35-22-27-9398-03-011	FOWLER GROVES MEDICAL DE	Block 3, Lot 1B	5,228	\$1,970	\$8,735	\$1.67	\$8,498.06	\$1.63	\$601.53	\$0.12	\$1.74	\$9,099.59	
35-22-27-9398-03-020	DDR WINTER GARDEN LLC	Block 3, Lot 2	6,800	\$1,970	\$11,362	\$1.67	\$11,053.25	\$1.63	\$782.40	\$0.12	\$1.74	\$11,835.65	
35-22-27-9398-03-030	DDR WINTER GARDEN LLC	Block 3, Lot 3	3,500	\$1,970	\$5,848	\$1.67	\$5,689.09	\$1.63	\$402.71	\$0.12	\$1.74	\$6,091.80	
35-22-27-9398-03-040	DDR WINTER GARDEN LLC	Block 3, Lot 4	4,025	\$1,970	\$6,726	\$1.67	\$6,542.74	\$1.63	\$463.11	\$0.12	\$1.74	\$7,005.85	
35-22-27-9398-03-050	DDR WINTER GARDEN LLC	Block 3, Lot 5	16,612	\$1,970	\$27,756	\$1.67	\$27,001.53	\$1.63	\$1,911.36	\$0.12	\$1.74	\$28,912.89	
35-22-27-9398-03-060	DDR WINTER GARDEN LLC	Block 3, Lot 6	4,900	\$1,970	\$8,187	\$1.67	\$7,964.53	\$1.63	\$563.79	\$0.12	\$1.74	\$8,528.32	
35-22-27-9398-03-070 (3)	HILL/GRAY SEVEN LLC	Block 3, Lot 7	5,000	\$1,970	\$0	\$0.00	\$0.00	\$0.00	\$575.29	\$0.12	\$0.12	\$575.29	
35-22-27-9398-03-080	CASLETON EXCHANGE II LLC	Block 3, Lot 8	8,500	\$1,970	\$14,202	\$1.67	\$13,816.08	\$1.63	\$978.00	\$0.12	\$1.74	\$14,794.08	
35-22-27-9398-03-090	TARGET CORP	Block 3, Lot 9	185,700	\$1,375	\$217,525	\$1.17	\$211,613.26	\$1.14	\$21,366.43	\$0.12	\$1.25	\$232,979.69	
35-22-27-9398-03-100	LOWES HOME CENTERS INC	Block 3, Lot 10	172,000	\$1,375	\$201,477	\$1.17	\$196,001.44	\$1.14	\$19,790.13	\$0.12	\$1.25	\$215,791.57	
			=====		=====		=====		=====		=====	=====	
Total			1,150,000		\$1,732,350		\$1,685,271.29		\$132,318			\$1,817,589.00	

(1) Includes the fees charged by the Property Appraiser and Tax Collector and an allowance for an early-payment discount.
(2) Includes both annual Series 2016 Bond debt service and O&M assessments.
(3) The Series 2016 Bond debt service assessment for this parcel has been prepaid and extinguished.



Winter Garden Village at Fowler Groves Community Development District

**Consideration of Resolution 2026-04,
Designating the Date, Time, and Location of
Public Hearing Adopting, Amending, and
Restating Rules of Procedure**

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND PLACE OF A PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING AMENDED AND RESTATED RULES OF PROCEDURE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Winter Garden Village at Fowler Groves Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Orange County, Florida; and

WHEREAS, the Board of Supervisors of the District (the “Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*; and

WHEREAS, the Board previously adopted *Amended and Restated Rules of Procedure* to govern the operation and administration of the District and now wishes to set a public hearing to consider additional amendments thereto.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. A Public Hearing will be held to adopt the District’s revised *Amended and Restated Rules of Procedure* on **July 22, 2026, at 11:30 a.m. at 3501 Quadrangle Boulevard, Suite 197, Orlando, Florida 32817.**

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

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

PASSED AND ADOPTED this 22nd day of April 2026.

ATTEST:

**WINTER GARDEN VILLAGE AT
FOWLER GROVES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Proposed Amended and Restated Rules of Procedure

Exhibit A

Proposed Amended and Restated Rules of Procedure



MEMORANDUM

To: Board of Supervisors; District Staff
From: Kilinski | Van Wyk PLLC
Date: September 1, 2025
Re: Updated Provisions of the District’s Rules of Procedure

Please find attached to this memorandum an updated version of the previously adopted Rules of Procedure (“Rules”). Revisions were made to maintain consistency between the Rules and current Florida law, including statutory changes adopted in the 2025 Legislative Session, as well as to facilitate greater efficiency in the operation of the District. An explanation of each material change to the Rules is provided below. Minor formatting or proofreading changes are not summarized. Should you have any questions regarding the revisions to the Rules, please do not hesitate to contact your KVW attorney.

Business Hours

Language was added to Rules 1.0(3) and 3.11(1)(d) to clarify that the normal business hours of the District are 9:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.

Public Meetings, Hearings, and Workshops

Language was added to Rule 1.3(1)(d) to provide an earlier deadline for individuals to request accommodations for meeting participation. An individual requiring special accommodations to participate in the meeting, hearing, or workshop must contact the office of the District Manager at least three (3) business days prior to the scheduled meeting, hearing, or workshop.

Language was added to Rule 1.3(3) to provide examples of what may constitute “good cause” to amend a meeting agenda.

Language was added to Rule 1.3(6) to require that the notice for an emergency meeting include the specific reasons for the emergency meeting.

Notice of Rule Development

Rule 2.0(2) was revised to reflect the recent legislative change requiring the Notice of Rule Development to be published at least seven (7) days prior to the notice of rulemaking and thirty-five (35) days prior to the public hearing on the proposed rule. Rule 2.0(2) was also revised to require the Notice of Rule Development to include the following: (1) the grant of rulemaking authority for the proposed rule and the law being implemented; and (2) the proposed rule number.



Notices of Rulemaking

Rule 2.0(3) was also revised to reflect the recent legislative changes requiring the Notice of Rulemaking to include the following: (1) the proposed rule number; (2) the name, email address, and telephone number of the staff member who may be contacted regarding the intended action; and (3) the website where the statement of estimated regulatory costs may be viewed in its entirety, if applicable.

Rule 2.0(3) was further revised to require any material proposed to be incorporated by reference be available for inspection and copying by the public at the time of publication of the Notice of Rulemaking and to permit the Notice of Rulemaking to be delivered electronically to all persons named in the proposed rule or who have requested advance notice of rulemaking.

Petitions to Initiate Rulemaking

Rule 2.0(5) was revised to require the District’s Board of Supervisors to initiate rulemaking proceedings within thirty (30) calendar days of receiving a petition to initiate rulemaking proceedings, in accordance with Florida Statutes.

Emergency Rule Adoption

Rule 2.0(8) was amended to permit the District’s Board of Supervisors to adopt an emergency rule if it is necessitated by immediate danger to the public health, safety, or welfare, or if the Legislature authorizes the Board of Supervisors to adopt emergency rules. Notice of the emergency rules must include the Board of Supervisors’ findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.

Rule Variances

Rule 2.0(12)(a) was amended to include safety-related concerns as an example of a “substantial hardship” which could justify a rule variance.

Competitive Purchases

Rule 3.0(3) was revised to incorporate the recent legislative change that prohibits the District from penalizing a bidder for performing a larger volume of construction work for the District or rewarding a bidder for performing a smaller volume of construction work for the District on a public works project as defined in Section 255.0992, *Florida Statutes*. A public works project is defined as “an activity that is paid for with any local or state-appropriated funds and that consists of the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof owned in whole or in part by any political subdivision.” A public works project does not include the provision of goods, services, or work incidental to the public works project, such as security services, janitorial services, landscape services, maintenance services, or any other services that do not require a construction contracting license or involve supplying or carrying construction materials for a public works project.



Auditor Selection Committee Notices

Rule 3.2(6) was revised to require seven (7) days' notice of Auditor Selection Committee meetings, in accordance with Florida Law regarding meeting notices.

Purchase of Insurance

Rule 3.3(2)(g) was amended to remove “geographic location” from the list of evaluation criteria for the purchase of insurance.

Construction Contract Bids

Rule 3.5(2)(e) was amended to clarify that mistakes in arithmetic extension of pricing may be corrected by the Board provided such corrections do not result in a material change to the bid amount or create an unfair advantage.

Emergency Construction Service Purchases

Rule 3.5(5) was amended to clarify the circumstances under which the District may undertake an emergency purchase of construction services.

Bid Protests

Rules 3.11(4) and (5) were amended to provide additional details regarding the required procedures for bid protests.

Facsimile Notices, Generally

Changes were made throughout the Rules to remove facsimile as a method of notice and to add electronic mail as an acceptable method of notice where permitted by law.

**AMENDED AND RESTATED RULES OF PROCEDURE
WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT**

EFFECTIVE AS OF- _____, 2026

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Rule 1.0 General.

- (1) The Winter Garden Village at Fowler Groves 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 electronic mail or facsimile transmission. Filings are only accepted during normal business hours, which are 9:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.
- (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. Florida Open Meetings Laws apply to such Committees.
- (4) Record Book. The Board shall keep a permanent record book entitled “Record of Proceedings,” in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
- (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation in the county in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and Committees serving an advisory function shall be open to the public in ~~accord~~accordance with the provisions of Chapter 286 of the Florida Statutes.
- (6) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, "voting conflict of interest" shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member’s special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.
- (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board’s Secretary prior to participating in any discussion with the Board on the matter. The Board member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner’s election or appointed to fill a vacancy of a seat last filled at a landowner’s election, the Board member may vote or abstain from voting on the matter at issue. If the Board

member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

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

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

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

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

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

- (1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:
- (a) Agenda packages for prior twenty-four (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, but are not limited to, 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~~and 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~~their 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 required by statute or these Rules, at least seven (7) ~~days, but no more than thirty (30) days~~days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation in the District and in the county in which the District is located. "General circulation" means a publication that is printed and published at least once a week for the preceding year, offering at least 25% of its words in the English language, qualifies as a periodicals material for postal purposes in the county in which the District is located, is for sale to the public generally, is available to the public generally for the publication of official or other notices, and is customarily containing information of a public character or of interest or of value to the residents or owners of property in the county where published, or of interest or of value to the general public. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published in a newspaper not of limited subject matter, which is published at least five days a week, unless the only newspaper in the county is published less than five days a week~~-, and shall satisfy the requirement to give at least seven (7) days' public notice stated herein.~~ Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
 - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
 - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
 - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least ~~forty-eight (48) hours~~three (3) business days before the meeting/hearing/workshop by contacting the District Manager at Jane Gaarlandt, PFM Management Services LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817; Email: gaarlandtj@pfm.com; Phone: (407) 723-5900. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
 - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

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

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

- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any confidential and any confidential and exempt information, shall be available to the public at least seven days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval- (“Meeting Materials”). Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.”Meeting Materials. For good cause, which includes but is not limited to emergency situations, time-sensitive matters, or newly discovered information essential for Board consideration, 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, or similar format, in preparing its agenda for its regular meetings:

- Call to order
- Roll call
- Public comment
- Organizational matters
- Review of minutes
- Specific items of old business
- Specific items of new business
- Staff reports
 - (a) District Counsel
 - (b) District Engineer
 - (c) District Manager

1. Financial Report
 2. Approval of Expenditures
- Supervisor's requests and comments
Public comment
Adjournment

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

funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

- (9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.
- (10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist. Extraordinary circumstances may include, but are not limited to, illness, family emergencies, or other significant schedule conflicts which prevent in-person meeting attendance.
- (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, an opportunity for final board discussion 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~~Fire Safety Board Discussions. Portions of a meeting which relate to or would reveal a security or ~~firesafety~~fire safety 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), *Florida Statutes*; and
 - (b) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
 - (c) Support economical and efficient operations; and
 - (d) Ensure reliability of financial records and reports; and
 - (e) Safeguard assets.

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

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

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

Rule 2.0 Rulemaking Proceedings.

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules. Rulemaking proceedings shall be deemed to have been initiated upon publication of notice by the District. A “rule” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District (“Rule”). Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.
- (2) Notice of Rule Development.
 - (a) Except when the intended action is the repeal of a Rule, the District shall provide notice of the development of a proposed rule by publication of a Notice of Rule Development in a newspaper of general circulation in the District before providing notice of a proposed rule as required by section (3) of this Rule. Consequently, the Notice of Rule Development shall be published at least ~~twenty-nine (29)~~seven (7) days before the notice of rulemaking described in Section 2.0(3), infra., and at least thirty-five (35) days prior to the public hearing on the proposed Rule. The Notice of Rule Development shall indicate the subject area to be addressed by rule development, provide a short, plain explanation of the purpose and effect of the proposed rule, cite the specific legal grant of rulemaking authority for the proposed rule and law being implemented, include the proposed rule number, and include a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft, if available.
 - (b) All rules as drafted shall be consistent with Sections 120.54(1)(g) and 120.54(2)(b) of the Florida Statutes.
- (3) Notice of Proceedings and Proposed Rules.
 - (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall give notice of its intended action, setting forth including: a short, plain explanation of the purpose and effect of the proposed action, the proposed rule number (if applicable), a reference to the specific rulemaking authority pursuant to which the rule is adopted, and a reference to the section or subsection of the Florida Statutes being implemented, interpreted, or made specific, and the name, e-mail address, and telephone number of the staff member who may be contacted regarding the intended action. The notice shall include a summary of the District’s statement of ~~the~~ estimated regulatory costs and the website address where the complete statement of estimated regulatory costs may be viewed, if

~~onesuch a statement~~ has been prepared, ~~based on the factors set forth in pursuant to~~ Section 120.541(2) ~~of the~~, *Florida Statutes*, and a statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice. The notice shall additionally include a statement that any affected person may request a public hearing by submitting a written request within twenty-one (21) days after the date of publication of the notice. Except when intended action is the repeal of a rule, the notice shall include a reference to both the date on which and the place where the Notice of Rule Development required by section (2) of this Rule appeared.

- (b) The notice shall be published in a newspaper of general circulation in the District and each county in which the District is located not less than twenty-eight (28) days prior to the intended action. The proposed rule and any material proposed to be incorporated by reference shall be available for inspection and copying by the public at the time of the publication of notice.
 - (c) The notice shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days prior to ~~such mailing~~ 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 by mail of District proceedings to adopt, amend, or repeal a rule. Such persons must furnish a mailing address and may be required to pay the cost of copying and mailing.
- (4) Rule Development Workshops. Whenever requested in writing by any affected person, the District must either conduct a rule development workshop prior to proposing rules for adoption or the Chairperson must explain in writing why a workshop is unnecessary. The District may initiate a rule development workshop but is not required to do so.
- (5) Petitions to Initiate Rulemaking. All Petitions to Initiate Rulemaking proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. Not later than ~~sixty (60)~~ thirty (30) calendar days following the date of filing a petition, the Board shall initiate rulemaking proceedings or deny the petition with a written statement of its reasons for the denial. If the petition is directed to an existing policy that the District has not formally adopted as a rule, the District may, in its discretion, notice and hold a public hearing on the petition to consider the comments of the public directed to the policy, its scope and application, and to consider whether the public interest is served adequately by the application of the policy on a case-by-

case basis, as contrasted with its formal adoption as a rule. However, this section shall not be construed as requiring the District to adopt a rule to replace a policy.

- (6) Rulemaking Materials. After the publication of the notice referenced in section (3) of this Rule, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the following materials:
- (a) The text of the proposed rule, or any amendment or repeal of any existing rules;
 - (b) A detailed written statement of the facts and circumstances justifying the proposed rule;
 - (c) A copy of the statement of estimated regulatory costs if required by Section 120.541 of the Florida Statutes; and
 - (d) The published notice.
- (7) Hearing. The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the notice described in section (3) of this Rule, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. The District shall publish notice of the public hearing in a newspaper of general circulation within the District either in the text of the notice described in section (3) of this Rule or in a separate publication at least seven (7) days before the scheduled public hearing. The notice shall specify the date, time, and location of the public hearing, and the name, address, and telephone number of the District contact person who can provide information about the public hearing. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.
- (8) Emergency Rule Adoption. The Board may adopt an emergency rule if it finds that it is necessitated by immediate danger to the public health, safety, or welfare exists which requires immediate action, or if the Legislature authorizes the Board to adopt emergency rules. Prior to the adoption of an emergency rule, the District Manager shall make reasonable efforts to notify a newspaper of general circulation in the District. Notice of emergency rules~~Notice of the emergency rules together with the Board's findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority~~ shall be published as soon as possible in a newspaper of general circulation in the District. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it provided that such procedure protects the public interest as determined by the District and ~~otherwise~~ complies with applicable law and these provisions.

- (9) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation in the county in which the District is located.
- (10) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record. The record shall include, if applicable:
- (a) The texts of the proposed rule and the adopted rule;
 - (b) All notices given for a proposed rule;
 - (c) Any statement of estimated regulatory costs for the rule;
 - (d) A written summary of hearings, if any, on the proposed rule;
 - (e) All written comments received by the District and responses to those written comments; and
 - (f) All notices and findings pertaining to an emergency rule.
- (11) Petitions to Challenge Existing Rules.
- (a) Any person substantially affected by a rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.
 - (b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a rule is substantially affected by it.
 - (c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other qualified person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.

- (d) Within thirty (30) days after the hearing, the hearing officer shall render a decision and state the reasons therefor in writing.
 - (e) Hearings held under this section shall be de novo in nature. The petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. The hearing officer may:
 - (i) Administer oaths and affirmations;
 - (ii) Rule upon offers of proof and receive relevant evidence;
 - (iii) Regulate the course of the hearing, including any pre-hearing matters;
 - (iv) Enter orders; and
 - (v) Make or receive offers of settlement, stipulation, and adjustment.
 - (f) The petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (12) Variations and Waivers. A “variance” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “waiver” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variations and waivers from District rules may be granted subject to the following:
- (a) Variations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "substantial hardship" means a demonstrated economic, technological, legal, safety-related, or other significant type of hardship to the person requesting the variance or waiver. For purposes of this section, "principles of fairness" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
 - (b) A person who is subject to regulation by a District Rule may file a petition with the District, requesting a variance or waiver from the District’s Rule. Each petition shall specify:
 - (i) The rule from which a variance or waiver is requested;

- (ii) The type of action requested;
 - (iii) The specific facts that would justify a waiver or variance for the petitioner; and
 - (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.
- (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by Rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.
- (d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action.
- (13) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings. Policies adopted by the District which do not consist of rates, fees, rentals or other charges may be, but are not required to be, implemented through rulemaking proceedings.

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

Law Implemented: §§ 120.54, 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 or electronically posted 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 or electronically posted 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 or electronically posted 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, provided that for a public works project as defined in Section 255.0992, Florida Statutes, the District may not penalize a bidder for performing a larger volume of construction work for the District or reward a bidder for performing a smaller volume of construction work for the District;

- (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 as defined in Section 287.0943, Florida Statutes.
- (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, 255.0992, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

- (1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, "Project" means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.

- (2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm's qualification submittal:
 - (a) Hold all required applicable state professional licenses in good standing;
 - (b) Hold all required applicable federal licenses in good standing, if any;
 - (c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and
 - (d) Meet any qualification requirements set forth in the District's Request for Qualifications.

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

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

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

(4) Competitive Selection.

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

by United States Mail, hand delivery, ~~facsimile~~electronic mail, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

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

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

- (7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.
- (8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

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

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

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

(1) Definitions.

- (a) "Auditing Services" means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
- (b) "Committee" means the auditor selection committee appointed by the Board as described in section (2) of this Rule.

(2) Establishment of Auditor Selection Committee. Prior to a public announcement under section (4) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee ("Committee"), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.

(3) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (4) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

- (a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:

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

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

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

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

- (4) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (3) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation in the District and the county in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.
- (5) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals (“RFP”). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and

place for submitting proposals.

- (6) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed ~~for a reasonable time~~ at least seven (7) days in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (3)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.
- (7) Board Selection of Auditor.
- (a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.
- (b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.

- (d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.
- (8) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services;
 - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
 - (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
 - (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
 - (e) Provisions required by law that require the auditor to comply with public records laws.
- (9) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by United States Mail, hand delivery, ~~faesimile~~electronic mail, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

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

Rule 3.3 Purchase of Insurance.

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

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

- (h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all bidders by United States Mail, by hand delivery, or by overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

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

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

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

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.
- (i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.
- (j) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, ~~faesimile~~, or overnight delivery service. The notice

shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(3) Suspension, Revocation, or Denial of Qualification

(a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor's pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:

- i. One of the circumstances specified under Section 337.16(2), ~~Fla. Stat.~~Florida Statutes, 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.

xiii. Any other circumstance constituting "good cause" under Section 337.16(2), Florida Statutes, exists.

- (b) The pre-qualified status of a contractor found delinquent under Section 337.16(1), Florida Statutes, shall be denied, suspended, or revoked. 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 ten (10) days after the receipt of the notice of intent, the hearing shall be held within thirty (30) days after receipt by the District of the request for the hearing. The decision shall be issued in writing within fifteen (15) business days after the hearing.

(d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.

(e) If a contractor's pre-qualified status is revoked, suspended, or denied and the contractor receives an additional period of revocation, suspension, or denial of its pre-qualified status, the time periods will run consecutively.

~~(e)~~(f) 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.

(g) The District shall deny or revoke the pre-qualified status of any contractor and its affiliates for a period of 36 months when it is determined by the District that the contractor has, subsequent to January 1, 1978, been convicted of a contract crime within the jurisdiction of any state or federal court. Any such contractor shall not act as a prime contractor, material supplier, subcontractor, or consultant on any District contract or project during the period of denial or revocation.

(4) Reapplication and Reinstatement

(a) A contractor whose qualification to bid has been revoked or denied because of

contract crime may, at any time after revocation or denial, file a petition for reapplication or reinstatement. However, a contractor may not petition for reapplication or reinstatement for a period of twenty-four (24) months after revocation or denial for a subsequent conviction occurring within ten (10) years of a previous denial or revocation for contract crime.

(b) If the petition for reapplication or reinstatement is denied, the contractor cannot petition for a subsequent hearing for a period of nine months following the date of the final order of revocation or denial.

(c) If the petition for reapplication or reinstatement is granted, the contractor must file a current Application for Qualification with the Contracts Administration Office. Reinstatement shall not be effective until issuance of a Certificate of Qualification.

(5) Emergency Suspension and Revocation

(a) The District may summarily issue an emergency suspension of a contractor's qualification to bid if it finds that imminent danger exists to the public health, safety, or welfare.

(b) The written notice of emergency suspension shall state the specific facts and reasons for finding an imminent danger to the public health, safety, or welfare exists.

(c) The District, within 10 days of the emergency suspension, shall initiate formal suspension or revocation proceedings in compliance with Rule 3.4(3), except the 10-day notice requirement shall not be construed to prevent a hearing at the earliest time practicable upon request of the aggrieved party.

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

Law Implemented: §§ 190.033, 255.0525, 255.20, Fla. Stat.; §§ 14-22.012, 14-22.0121, 14-22.014, Fla. Admin. Code.

Rule 3.5 Construction Contracts, Not Design-Build.

- (1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.
- (2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation in the District and in the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars (\$500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by United States Mail, electronic mail, hand delivery, ~~faesimile~~, or overnight delivery service.
 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, or hand delivery, ~~or faesimile~~, 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 competent jurisdiction 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 five (5) years ~~may~~ shall be ~~considered~~ deemed 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, provided such corrections do not result in a material change to the bid amount or create an unfair advantage. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

- (g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.
- (i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all contractors by United States Mail, electronic mail, hand delivery, ~~faesimile~~, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.
- (3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules— only when there exists an immediate and serious need for construction services that cannot be met through normal procurement methods and the lack of such services would seriously threaten: (i) the District’s ability to perform essential services; (ii) the preservation or protection of property or improvements; or (iii) the health, safety, or welfare of any person. The fact that an Emergency Purchase has occurred or is necessary, along with a detailed description of the basis for the emergency determination, shall be noted in the minutes of the next Board Meeting.
- (6) Exceptions. This Rule is inapplicable when:
- (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

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

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

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

Rule 3.6 Construction Contracts, Design-Build.

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

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

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

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

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.
5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.
6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.
7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all consultants by United States Mail, hand delivery, ~~faesimile~~electronic mail, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect.

Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.
 9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
 10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.
- (3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
 - (4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.

- (5) Exceptions. This Rule is inapplicable when:
- (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or
 - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

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

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

Rule 3.7 Payment and Performance Bonds.

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

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

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

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

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

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

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

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

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

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

- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.
- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, ~~facsimile~~, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

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

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

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

Rule 3.9 Maintenance Services.

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

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

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

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

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

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

Specific Authority: §§ 190.011(5), 190.011(15), 190.033, Fla. Stat.
Law Implemented: §§ 119.0701, 190.033, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

- (1) Exemption from Competitive Purchase. Pursuant to Section 190.033(3) of the Florida Statutes, Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.

- (2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

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

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

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

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

(1) Filing.

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

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

- (d) The District does not accept documents filed by electronic mail or facsimile transmission. Filings are only accepted during normal business hours, which are 9:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.
- (2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.
- (3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via facsimile, United States Mail, or certified mail, hand delivery, or email with delivery confirmation 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 qualified 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) calendar days from receipt of the recommended order in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

- (5) Intervenors. Other substantially affected persons may join the proceedings as intervenors by filing a motion to intervene within ten (10) calendar days of the initial protest filing, on ~~appropriate~~ terms ~~which~~that shall not unduly delay the proceedings.
- (6) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.
- (7) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

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

Rule 4.0 Effective Date.

These Rules shall be effective _____, 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.



Winter Garden Village at Fowler Groves Community Development District

Consideration of Pond 1A East Remediation Proposal



1650 Markel Drive | Winter Garden, Florida 34787
4077312637 | dparadise@landnlakes.org |
<https://www.landnlakes.com/>

RECIPIENT:

Winter Garden Village at Fowler Groves CDD

Fowler Grove Boulevard
Winter Garden, Florida 34787

Quote #234

Sent on Mar 31, 2026

Total \$150,625.00



1650 Markel Drive | Winter Garden, Florida 34787
 4077312637 | dparadise@landnlakes.org |
<https://www.landnlakes.com/>

Product/Service	Description	Qty.	Unit Price	Total
Pond A-1 East Drainage Improvement Project	<p>Land and Lakes, LLC will provide all labor, materials, equipment, and supervision necessary to complete the Pond A-1 East drainage improvement project at Winter Garden Village at Fowler Groves CDD. The scope of work includes removing the existing hardpan from approximately 0.3 acres of the stormwater pond and replacing it with free-draining soil to improve drainage and pond function.</p> <p>The existing pond bottom, currently at elevation 120.5, will be excavated to a depth of approximately 6 feet, reaching elevation 114.5. All removed hardpan material, estimated at approximately 2,950 cubic yards, will be hauled off-site using an excavator, front-end loader, and 20-yard dump trucks. Land and Lakes, LLC will then purchase, transport, and install approximately 2,950 cubic yards of free-draining soil and grade the pond back to elevation 120.5.</p> <p>A designated staging area, as highlighted on the provided map, will be used for the project. Land and Lakes, LLC will place approximately 40 yards of crushed concrete in the staging area to help prevent off-site tracking. At the end of each workday, any tracking onto off-site areas will be swept and cleaned. All disturbed areas, including the pond bottom, will be sodded upon completion of the work. The project is estimated to take approximately 6 to 8 weeks to complete, weather permitting.</p> <p>Pricing</p> <p>Remove Hardpan (2,950 yards): \$38,880.00 Equipment / Operators: \$44,607.00 Add Free-Draining Soil (2,950 yards): \$51,400 Sod for Disturbed Areas (includes pond bottom): \$13,938.00 Crushed Rock for Staging Area: \$1800</p> <p>Total: \$150,625.00</p> <p>50% Deposit Required Prior to Start of Work:</p> <p>Land and Lakes, LLC agrees to commence service within 14 days, weather permitting, from the date of receipt of the signed agreement and/or any required governmental permits.</p>	1	\$150,625.00	\$150,625.00

Total **\$150,625.00**

This quote is valid for the next 30 days, after which values may be subject to change.



Proposal #30247

Date: 2/27/2026

Customer:

On behalf of: Winter Garden Village CDD Ponds - Hereinafter collectively referred to as "Client" or "Owner."

Property:

Winter Garden Village CDD Ponds
3004 Daniels Rd
Winter Garden, FL 34787

retention pond repairs

Dragonfly will provide pond maintenance and repair services as described below. **This proposal scope and price is valid for for a period of 90 days.** Please note:

- A 25% down payment is required upon execution of agreement
- Any additional repairs found during initial work and not included in this scope will be brought to your attention and can be addressed at additional cost with prior approval
- Unless otherwise stated below, all Professional Engineering and survey work will be provided by others
- We need clear access to pond area for equipment and loading
- Access repair includes smoothing and grading of any disturbed areas followed by seeding and straw application; does not include sod or watering
- Any damage to the curbs, sidewalks, or parking lot will be addressed separately and at additional cost with client approval; we will take care to avoid damage

Inspection Repairs

Pond A1 + A2 repairs

Repairs include:

- Remove vegetation in pond A1 and spillway between A1+A1 west with bushhog and weed eaters.
- Replace damaged reticuline grate on bubble-up structure #3 and secure with U-Channel rod
- Replaced grates should be replaced with cast iron grates per FDOT Standard Index 425-052, 3 gate set.
- Place displaced bubble-up structure #2 grate back onto the structure and re-secure with UChannel rod.H
- Remove fallen tree branches in Northeast corner of Pond A1 west.
- Place displaced bubble-up structure #0 grate back onto the structure and re-secure with UChannel rod.
- Regrade eroded soil in front of pipe end section #2 to better dissipate standing water.

Pond A1 + A2 repairs: \$11,650.00

Vac Truck

Mobilization - Vactruck with operator & (2) Laborers

Maintenance of traffic as needed

Flex-hose setup 100 ft.

Jetvac cleaning of stormwater structures that drain into dry retention area

Includes jetting first 10-20 LF of connecting pipes

Onsite disposal of debris

ESTIMATED TIME OF COMPLETION 2 DAYS

SEWER COMBINATION VACTOR 2100 with 15CY DEBRIS TANK/80 GPM/2500 PSI

Need HDPE Corrugated Flexible Hose

Disposal \$850.00 Per Load

The below pricing is for Budgetary Purposes. The client will be invoiced for actual quantities used in the field at the time of the project. Below Unit Costs are based on disposal at an Dragonfly preferred disposal facility. If Customer specifies the disposal facility, additional costs will apply. Below unit costs are based on disposal facility approval of all waste as profiled by Dragonfly. Invoices will be submitted following removal of waste from the site(s). Final disposal documentation is not a prerequisite for invoicing. Below noted quantities are speculative. With the exception of minimums, all billing will be based on actual quantities at the above noted Unit Costs. All Unit Costs quoted by the hour apply portal-to-portal with a ten (10) hour minimum per day. Below costs include a standard recovery fee. Below Unit Costs are based on a non-union work force, no prevailing wages, no overtime work and no performance bond.

Additional costs related to unexpected, concealed, or unknown conditions or any delays at the project site shall be incurred by Customer. In the event that underground or above ground structures, cables, conduits, site features, property, materials, or equipment are destroyed, damaged, or rendered inoperable during the project, Dragonfly will not be held responsible. Additionally, Dragonfly shall not be liable for any consequential or special damages. By signing below Customer acknowledges that they have received, reviewed, and agree to the Dragonfly Terms and Conditions. The terms of this agreement are effective and binding on the Customer and Dragonfly upon written execution or initiation of performance of this Agreement

Vac Truck: \$12,418.00

Subtotal	\$24,068.00
Estimated Tax	\$0.00
Total	\$24,068.00

Payment Schedule

Schedule	Price	Sales Tax	Total Price
25% down	\$6,017.00	\$0.00	\$6,017.00
completed	\$18,051.00	\$0.00	\$18,051.00
	\$24,068.00	\$0.00	\$24,068.00

Terms & Conditions

TERMS & CONDITIONS:

1. **PAYMENT TERMS.** Dragonfly Pond Works expects prompt payment for its Work. Toward that end, payment terms are as follows: the client will be billed either at the end of the project or in accordance with the payment schedule and terms outlined in this proposal. The payment terms for open invoices will be net 15 unless otherwise agreed upon between parties - an interest charge of 5% per month shall be applied to all balances over 30 days old. Dragonfly Pond Works and Client understand and agree that the prevailing party in a dispute, whether in a court of competent jurisdiction or in arbitration, shall be entitled to recovery of all costs, including attorney's fees, collection fees, interest and court costs and/or arbitration fees. Dragonfly Pond Works accepts checks, ACH, and credit card payments. Any fees incurred by Dragonfly in the course of accepting payments are subject to being added to customer billing to offset the impact of these fees to Dragonfly.
2. **OFFER.** This proposal constitutes an offer by Dragonfly Pond Works, LLC to perform the services described in the proposal (the "Work") for Client in accordance with these terms and conditions. The proposal, including these terms and conditions and all other documents incorporated by reference shall, when accepted by Client, constitute the entire agreement of the parties regarding the Work. This proposal is good for a period of 90 days from Proposal Date.
3. **ACCESS AND AUTHORIZATION.** Client shall provide Dragonfly Pond Works with all necessary access to the area(s) in which the Work is to be performed. Unless otherwise specified, Client warrants that it has obtained (or will obtain prior to performance of the Work) all necessary permits, licenses, consents and authorizations required in connection with the performance of the Work. Delays related to Client's (1) change in schedule, (2) failure to provide access to the property, and/or (3) failure to obtain required documentation may result in additional fees charged to the Client. Client shall maintain property insurance at or above the limits and coverage that are in place at the time of executing this agreement.
4. **STRUCTURES AND UTILITIES.** In the execution of the Work, Dragonfly Pond Works will take reasonable precautions to avoid damage to subterranean structures, roads, sidewalks and utilities. Any repairs to structures not specified or included on the repair scope and/or not accurately located and called out by the Client will be billed back to the Client on a time and materials basis plus a 15% fee. Any stumps, culverts, rocks or other obstacle will not be removed during project execution without a written change order signed by the Client and an authorized representative of Dragonfly Pond Works, which shall include the cost of removal and associated replacement and an extension of the project completion deadline, if applicable.
5. **WARRANTY.** Dragonfly Pond Works will perform the Work in a competent, professional manner in accordance with the customary standards of performance of the industry. Unless specifically set forth in this Agreement, Dragonfly Pond Works does not warrant or represent that the Work or any products will achieve any specific result, outcome, or performance. Client recognizes that subsurface conditions may vary from those encountered at the location where borings, surveys or explorations are made by Dragonfly Pond Works and that the data interpretations and recommendations of Dragonfly Pond Works' personnel are based solely on the information available to them. Dragonfly Pond Works is not licensed to provide professional engineering and/or surveying opinions on the appropriate scope of work necessary to achieve a particular result. Dragonfly Pond Works encourages Client to retain a licensed engineer and/or surveyor to assess Client's needs and approve of the scope of work set forth herein. If Client declines to retain a licensed engineer and/or surveyor, Client assumes that risk that the scope of work contained herein will not achieve the desired results. If equipment is supplied as part of this agreement, Client agrees that Dragonfly Pond Works will not be liable for any claims due to defective equipment or materials manufactured by third parties other than Dragonfly Pond Works.
6. **RELATIONSHIP OF THE PARTIES.** In performing the Work, Dragonfly Pond Works shall be acting in the capacity of an independent contractor to Client, and nothing herein shall be deemed to create a partnership, agency, joint venture or any other relationship between the parties.
7. **INDEMNIFICATION.** Client agrees to indemnify and hold Dragonfly Pond Works harmless from and against any and all damages, claims, delays, or costs (including court costs and attorneys' fees) associated with or arising out of the Work to the fullest extent permitted by law, except to the extent any damages, claims, delays, or costs are ruled by a Court (or, if applicable, an arbitrator with jurisdiction over Dragonfly Pond Works) to have been caused by the negligence of Dragonfly Pond Works.
8. **FORCE MAJEURE.** Neither party shall be liable to the other party for its failure or delay in performing its obligations hereunder due to any contingency beyond such party's reasonable control, including, without limitation, acts of God; fires; floods; wars; acts of war; sabotage; accidents; labor disputes or shortages; changes or interpretations of governmental laws, ordinances, rules and regulations; inability to obtain power, material, equipment or transportation; and any other similar or dissimilar contingency.

- 9. CHANGE ORDERS. Client may, upon written notice to Dragonfly Pond Works, request Dragonfly Pond Works to make changes in the scope of the Work. Dragonfly Pond Works shall thereupon use reasonable efforts to make such changes provided that if any requested changes cause an increase in the cost or time required for Dragonfly Pond Works' performance and delivery, Client shall execute an agreement, in form and substance satisfactory to Dragonfly Pond Works, providing for an equitable adjustment in the compensation payable for the Work and the time for its performance and delivery. This includes additional costs as related to unforeseen permits, fees and changes in required coverages.
- 10. NON-SOLICITATION OF EMPLOYEES. During the term of this agreement, and for a period of two (2) years thereafter, neither party shall, directly or indirectly, for such party's own benefit or for the benefit of others, solicit for hire as an employee, consultant or otherwise any of the other party's personnel who have performed services under this agreement, without the other party's express written consent.
- 11. COMPENSATION. Client shall pay Dragonfly Pond Works for the Work in the amounts and at the times and in the manner set forth in the proposal.
- 12. NOTICES. Any notice required or permitted to be given hereunder shall be deemed to have been duly given if delivered by hand or sent by registered or certified mail, return receipt requested, and addressed: if to Dragonfly Pond Works, LLC PO Box 1089, Apex NC 27502; the address shown on the front hereof, or to such other address(es) which the parties may respectively designate to one another in accordance herewith. Notices shall be deemed to have been given on the date of mailing or hand delivery. The post office receipt showing the date of mailing shall be "prime facie" evidence thereof.
- 13. GOVERNING LAW and ARBITRATION. The agreement between the parties regarding the Work and their rights and obligation thereunder shall be governed by and construed in accordance with laws of the State of North Carolina. The parties agree that, to the fullest extent permissible under applicable law, any claims, disputes, or lawsuits arising out of or relating to this agreement or the Work shall be subject to final and binding arbitration. The arbitration shall be conducted pursuant to the Federal Arbitration Act and the North Carolina Revised Uniform Arbitration Act, using one arbitrator, applying North Carolina law, and conducting the arbitration in Raleigh, North Carolina. The parties intend to expedite the arbitration and limit discovery so as to reduce the costs of arbitration, and expressly agree to conduct the arbitration and obtain a final ruling from the arbitrator within six months of the arbitrator being appointed. The parties expressly agree that the arbitrator shall have the power, jurisdiction, and authority to award the prevailing party all costs, including attorney's fees, collection fees, interest, court costs and/or arbitration fees.

By Tony Halvorsen
 Tony Halvorsen

By _____

Date 2/27/2026
 Dragonfly Pond Works, LLC

Date _____
 Winter Garden Village CDD Ponds



Winter Garden Village at Fowler Groves Community Development District

Consideration of Drainage Pipe Cleanout Proposal with Smithwell Inc.



Smithwell Inc.

PO Box 120981
Clermont, FL 34712

Estimate

Date	Estimate #
1/28/2026	2763

Name / Address
Winter Garden Village at Fowler Groves CD 3501 Quadrangle Boulevard, Suite 270 Orlando, FL 32817

Project

Description	Total
Tractor Services... \$500 Cut overgrown pond located next to Fifth Third Bank (using skid steer with brush cutter attachment or bush hogg.) Reinstall drain grate (one is visible, we assume other is still there just covered in growth.) ***NOTE: could be additional cost of other drain grate is located in bottom of drain structure.	500.00
Trash clean up... T&M Once pond is cut, pick and remove any trash. Unable to provide a set price as we have no idea how much trash there is hidden below the growth and how long it will take to clean up.	1.00
Secure drain grates... Materials ONLY Locks and chains.	1.00
***Please note that line items listed in the amount of \$1 are just notations for unknown costs (i.e. Options or T&M work.) The \$1 amounts have no bearing on the actual cost of the item, service, or the total for the job.	

Phone #	Fax #	Web Site	Total	\$502.00
352-241-4749		www.smithwell.com		

Please note there will be a 4% processing fee added to your invoice for Credit Card Payments.

Signature and date: _____



Winter Garden Village at Fowler Groves Community Development District

Consideration of PFM Fee Increase Letter
(provided under separate cover)



**Winter Garden Village at Fowler Groves
Community Development District**

**Review and Acceptance of 2025
Arbitrage Rebate Report – Series 2016**



LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

April 2, 2026

Ms. Jane Gaarlandt
Winter Garden Village at Fowler Groves Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

\$24,030,000
Winter Garden Village at Fowler Groves Community Development District
Special Assessment Refunding Bonds, Series 2016
("Bonds")

Dear Ms. Gaarlandt:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual period ended October 26, 2025 ("Computation Period"). This report indicates that there is no cumulative rebatable arbitrage liability as of October 26, 2025.

The Bonds were reviewed for compliance with IRS Yield Restriction rules as described in Treasury Regulations §1.148-2.

The next annual arbitrage rebate calculation date is October 26, 2026. We have provided an engagement letter for the next Computation Period for you to sign and return. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott

Linda L. Scott, CPA

***Winter Garden Village at
Fowler Groves Community
Development District***

*\$24,030,000 Winter Garden Village at Fowler Groves
Community Development District Special Assessment
Refunding Bonds, Series 2016*

For the period ended October 26, 2025



LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

April 2, 2026

Winter Garden Village at Fowler Groves Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

Re: \$24,030,000 Winter Garden Village at Fowler Groves Community Development District Special Assessment Refunding Bonds, Series 2016 (“Bonds”)

Winter Garden Village at Fowler Groves Community Development District (“Client”) has requested that we prepare certain computations related to the above-described Bonds for the period ended October 26, 2025 (“Computation Period”). The scope of our engagement consisted of the preparation of computations to determine the Rebatale Arbitrage for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended (“Code”), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebatale Arbitrage of \$(225,595.62) at October 26, 2025. As such, no amount must be on deposit in the Rebate Fund.

As specified in Form 8038G, the calculations have been performed based upon a Bond Yield of 3.9221%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebatale Arbitrage for the Bonds for the Computation Period based on the information provided to us. The Rebatale Arbitrage has been determined as described in the Code, and regulations promulgated thereunder (“Regulations”). We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

LLS Tax Solutions Inc.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Winter Garden Village at Fowler Groves Community Development District
April 2, 2026
\$24,030,000 Special Assessment Refunding Bonds, Series 2016
For the period ended October 26, 2025

NOTES AND ASSUMPTIONS

1. The issue date of the Bonds is October 27, 2016.
2. The end of the first Bond Year for the Bonds is October 26, 2017.
3. Computations of yield are based upon a 31-day month, a 360-day year and semiannual compounding.
4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under Section 148(f) the Code are shown in the attached schedule.
5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebatable Arbitrage for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.
6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebatable Arbitrage for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.
7. Ninety percent (90%) of the Rebatable Arbitrage as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebatable Arbitrage as of the Next Computation Date will not be the Rebatable Arbitrage reflected herein but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebatable Arbitrage computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
8. For purposes of determining what constitutes an "issue" under Section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Winter Garden Village at Fowler Groves Community Development District
April 2, 2026
\$24,030,000 Special Assessment Refunding Bonds, Series 2016
For the period ended October 26, 2025

NOTES AND ASSUMPTIONS (cont'd)

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the “present value” method of valuation that is described in the Regulations.
10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a “bona fide debt service fund” for public purpose bonds issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.
11. The proceeds of the Series 2016 Bonds were used for the following purposes: (a) current refunding of the District’s outstanding Special Assessment Bonds, Series 2006; (b) fund a deposit into the Series 2016 Debt Service Reserve Account in an amount equal to the Debt Service Reserve Requirement with respect to the Series 2016 Bonds; and (c) paying costs and expenses incurred in connection with the issuance of the Series 2016 Bonds, including an underwriting discount.
12. The Bonds were reviewed for compliance with IRS Yield Restriction rules as described in Treasury Regulations §1.148-2.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Winter Garden Village at Fowler Groves Community Development District
April 2, 2026
\$24,030,000 Special Assessment Refunding Bonds, Series 2016
For the period ended October 26, 2025

DEFINITIONS

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.
2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.
3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.
4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebatable Arbitrage on certain prescribed dates.
5. *Rebatable Arbitrage*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Winter Garden Village at Fowler Groves Community Development District
April 2, 2026
\$24,030,000 Special Assessment Refunding Bonds, Series 2016
For the period ended October 26, 2025

SOURCE INFORMATION

<u>Bonds</u>	<u>Source</u>
Closing Date	Form 8038G
Bond Yield	Form 8038G
<u>Investments</u>	<u>Source</u>
Principal and Interest Receipt Amounts and Dates	Trust Statements
Investment Dates and Purchase Prices	Trust Statements

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Winter Garden Village at Fowler Groves Community Development District
April 2, 2026
\$24,030,000 Special Assessment Refunding Bonds, Series 2016
For the period ended October 26, 2025

DESCRIPTION OF SCHEDULE

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebtable Arbitrage.

\$24,030,000 WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REFUNDING BONDS, SERIES 2016

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

10 / 27 / 2016 ISSUE DATE
10 / 27 / 2021 BEGINNING OF COMPUTATION PERIOD
10 / 26 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9221%	ALLOWABLE EARNINGS
10 / 27 / 2021	BEGINNING BALANCE		0.00	684,516.00	799,486.51	114,970.51
11 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.91	0.00	0.00	0.00
11 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.91)	(3.40)	(0.49)
12 / 1 / 2021	DEBT SERVICE RESERVE ACCOUNT		2.81	0.00	0.00	0.00
12 / 2 / 2021	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.81)	(3.27)	(0.46)
1 / 3 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.91	0.00	0.00	0.00
1 / 4 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.91)	(3.37)	(0.46)
2 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.91	0.00	0.00	0.00
2 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.91)	(3.36)	(0.45)
3 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.63	0.00	0.00	0.00
3 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.63)	(3.03)	(0.40)
4 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.91	0.00	0.00	0.00
4 / 4 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.91)	(3.34)	(0.43)
5 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.81	0.00	0.00	0.00
5 / 3 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.81)	(3.22)	(0.41)
6 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.91	0.00	0.00	0.00
6 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.91)	(3.32)	(0.41)
7 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.81	0.00	0.00	0.00
7 / 5 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.81)	(3.20)	(0.39)
8 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		2.91	0.00	0.00	0.00
8 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(2.91)	(3.30)	(0.39)
9 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		450.09	0.00	0.00	0.00
9 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		1.41	0.00	0.00	0.00
9 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(451.50)	(510.26)	(58.76)
9 / 15 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(33,234.00)	(37,506.76)	(4,272.76)
10 / 3 / 2022	DEBT SERVICE RESERVE ACCOUNT		822.07	0.00	0.00	0.00
10 / 4 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(822.07)	(925.86)	(103.79)
11 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		984.95	0.00	0.00	0.00
11 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(984.95)	(1,105.96)	(121.01)
12 / 1 / 2022	DEBT SERVICE RESERVE ACCOUNT		1,043.84	0.00	0.00	0.00
12 / 2 / 2022	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,043.84)	(1,168.30)	(124.46)
1 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,216.92	0.00	0.00	0.00
1 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,216.92)	(1,357.32)	(140.40)

\$24,030,000 WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REFUNDING BONDS, SERIES 2016

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

10 / 27 / 2016 ISSUE DATE
10 / 27 / 2021 BEGINNING OF COMPUTATION PERIOD
10 / 26 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9221%	ALLOWABLE EARNINGS
2 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,294.53	0.00	0.00	0.00
2 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,294.53)	(1,439.53)	(145.00)
3 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,174.09	0.00	0.00	0.00
3 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,174.09)	(1,301.38)	(127.29)
4 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		706.60	0.00	0.00	0.00
4 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		856.48	0.00	0.00	0.00
4 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,563.08)	(1,726.57)	(163.49)
5 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,977.04	0.00	0.00	0.00
5 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(1,977.04)	(2,177.24)	(200.20)
6 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,046.63	0.00	0.00	0.00
6 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,046.63)	(2,246.59)	(199.96)
7 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,034.14	0.00	0.00	0.00
7 / 5 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,034.14)	(2,224.94)	(190.80)
8 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		738.71	0.00	0.00	0.00
8 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		1,559.51	0.00	0.00	0.00
8 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,298.22)	(2,506.48)	(208.26)
9 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,959.32	0.00	0.00	0.00
9 / 5 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,959.32)	(3,216.02)	(256.70)
10 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,863.86	0.00	0.00	0.00
10 / 3 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,863.86)	(3,102.89)	(239.03)
11 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,959.73	0.00	0.00	0.00
11 / 2 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,959.73)	(3,196.75)	(237.02)
12 / 1 / 2023	DEBT SERVICE RESERVE ACCOUNT		2,843.33	0.00	0.00	0.00
12 / 4 / 2023	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,843.33)	(3,060.44)	(217.11)
1 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,922.19	0.00	0.00	0.00
1 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,922.19)	(3,135.50)	(213.31)
2 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,896.08	0.00	0.00	0.00
2 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,896.08)	(3,097.77)	(201.69)
3 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,709.65	0.00	0.00	0.00
3 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,709.65)	(2,888.37)	(178.72)
4 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,897.24	0.00	0.00	0.00
4 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,897.24)	(3,079.02)	(181.78)
5 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,803.07	0.00	0.00	0.00

\$24,030,000 WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT REFUNDING BONDS, SERIES 2016

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

10 / 27 / 2016 ISSUE DATE
10 / 27 / 2021 BEGINNING OF COMPUTATION PERIOD
10 / 26 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9221%	ALLOWABLE EARNINGS
5 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,803.07)	(2,969.31)	(166.24)
6 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,896.48	0.00	0.00	0.00
6 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,896.48)	(3,057.69)	(161.21)
7 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,803.07	0.00	0.00	0.00
7 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,803.07)	(2,950.15)	(147.08)
8 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,894.76	0.00	0.00	0.00
8 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,894.76)	(3,036.81)	(142.05)
9 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,894.27	0.00	0.00	0.00
9 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,894.27)	(3,025.83)	(131.56)
10 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,694.15	0.00	0.00	0.00
10 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,694.15)	(2,808.12)	(113.97)
11 / 1 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,618.39	0.00	0.00	0.00
11 / 4 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,618.39)	(2,719.74)	(101.35)
12 / 2 / 2024	DEBT SERVICE RESERVE ACCOUNT		2,432.30	0.00	0.00	0.00
12 / 3 / 2024	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,432.30)	(2,518.56)	(86.26)
1 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,422.61	0.00	0.00	0.00
1 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,422.61)	(2,500.42)	(77.81)
2 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,348.93	0.00	0.00	0.00
2 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,348.93)	(2,416.28)	(67.35)
3 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,121.64	0.00	0.00	0.00
3 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,121.64)	(2,175.42)	(53.78)
4 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,348.90	0.00	0.00	0.00
4 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,348.90)	(2,401.17)	(52.27)
5 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,273.16	0.00	0.00	0.00
5 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,273.16)	(2,316.24)	(43.08)
6 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,348.65	0.00	0.00	0.00
6 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,348.65)	(2,385.17)	(36.52)
7 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,273.16	0.00	0.00	0.00
7 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,273.16)	(2,301.29)	(28.13)
8 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,348.91	0.00	0.00	0.00
8 / 4 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,348.91)	(2,369.78)	(20.87)
9 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,346.79	0.00	0.00	0.00
9 / 3 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,346.79)	(2,360.25)	(13.46)

\$24,030,000 WINTER GARDEN VILLAGE AT FOWLER GROVES COMMUNITY DEVELOPMENT DISTRICT
 SPECIAL ASSESSMENT REFUNDING BONDS, SERIES 2016

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

10 / 27 / 2016 ISSUE DATE
 10 / 27 / 2021 BEGINNING OF COMPUTATION PERIOD
 10 / 26 / 2025 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 3.9221%	ALLOWABLE EARNINGS
10 / 1 / 2025	DEBT SERVICE RESERVE ACCOUNT		2,200.00	0.00	0.00	0.00
10 / 2 / 2025	DEBT SERVICE RESERVE ACCOUNT		0.00	(2,200.00)	(2,205.70)	(5.70)
10 / 26 / 2025	INTEREST ACCRUAL		1,853.85	0.00	0.00	0.00
		<u>653,135.85</u>	<u>86,910.02</u>	<u>566,225.83</u>	<u>671,961.82</u>	<u>105,735.99</u>
	ACTUAL EARNINGS		86,910.02			
	ALLOWABLE EARNINGS		<u>105,735.99</u>			
	REBATABLE ARBITRAGE		(18,825.97)			
	FUTURE VALUE OF 10/26/2021 CUMULATIVE REBATABLE ARBITRAGE		(198,323.18)			
	FUTURE VALUE OF 10/26/2022 COMPUTATION DATE CREDIT		(2,056.16)			
	FUTURE VALUE OF 10/26/2023 COMPUTATION DATE CREDIT		(2,118.33)			
	FUTURE VALUE OF 10/26/2024 COMPUTATION DATE CREDIT		(2,151.98)			
	COMPUTATION DATE CREDIT		<u>(2,120.00)</u>			
	CUMULATIVE REBATABLE ARBITRAGE		<u>(225,595.62)</u>			



**Winter Garden Village at Fowler Groves
Community Development District**

**Consideration of LLS Tax Solutions
Engagement Letter for 2026 Arbitrage
Services**



LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

April 2, 2026

Winter Garden Village at Fowler Groves Community Development District
c/o PFM Group Consulting LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

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

- \$24,030,000 Winter Garden Village at Fowler Groves Community Development District Special Assessment Refunding Bonds, Series 2016

SCOPE OF SERVICES

The procedures that we will perform are as follows:

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

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

TAX POSITIONS AND REPORTABLE TRANSACTIONS

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

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

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

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the annual bond year beginning October 27, 2025, through the period ending October 26, 2026, is \$500, which includes reasonable out-of-pocket expenses. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

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

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

ACCEPTANCE

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

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

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Winter Garden Village at Fowler Groves
Community Development District

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

By: _____
Print Name _____
Title _____
Date: _____



**Winter Garden Village at Fowler Groves
Community Development District**

**Ratification of Payment Authorization
Nos. 256 – 262**

**WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 256
12/9/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
139335	PFM Group Consulting LLC (WGV2)	11/24/2025	Winter Garden Village at Fowler Groves	5,000.00
DM-12-2025-72	PFM Group Consulting LLC (WGV2)	12/01/2025	Winter Garden Village at Fowler Groves	1,916.67
7976766	US Bank Trustee WGV@FG CDD (WGV2)	11/25/2025	Winter Garden Village at Fowler Groves	6,781.79
Total:				13,698.46

**WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 257
12/31/2025

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
13864	Kilinski Van Wyk, PLLC (WGV2)	12/17/2025	Winter Garden Village at Fowler Groves	157.50
139797	PFM Group Consulting LLC (WGV2)	12/15/2025	Winter Garden Village at Fowler Groves	1,000.00
8033	VGlobalTech (WGV2)	12/01/2025	Winter Garden Village at Fowler Groves	125.00
			Total:	1,282.50

**WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 258

1/21/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
25-01740W	Business Observer (WGV2)	07/03/2025	Winter Garden Village at Fowler Groves	87.56
26-00193W	Business Observer (WGV2)	01/15/2026	Winter Garden Village at Fowler Groves	37.34
14079	Kilinski Van Wyk, PLLC (WGV2)	01/13/2026	Winter Garden Village at Fowler Groves	79.00
DM-01-2026-68	PFM Group Consulting LLC (WGV2)	01/05/2026	Winter Garden Village at Fowler Groves	1,916.67
7982	VGlobalTech (WGV2)	12/01/2025	Winter Garden Village at Fowler Groves	300.00
			Total:	2,420.57

**WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 259
1/28/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
8123	VGlobalTech (WGV2)	01/01/2026	Winter Garden Village at Fowler Groves	125.00
Total:				125.00

**WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 260

2/4/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
2026.01.28	Doris Houck (WGV2)	01/28/2026	Winter Garden Village at Fowler Groves	200.00
2026.01.28	Jeffrey F Calvert (WGV2)	01/28/2026	Winter Garden Village at Fowler Groves	200.00
2026.01.28	Ronald Houck (WGV2)	01/28/2026	Winter Garden Village at Fowler Groves	200.00
			Total:	600.00

**WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 261

2/11/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
DM-02-2026-68	PFM Group Consulting LLC (WGV2)	02/05/2026	Winter Garden Village at Fowler Groves	1,916.67
8203	VGlobalTech (WGV2)	02/01/2026	Winter Garden Village at Fowler Groves	125.00
Total:				2,041.67

**WINTER GARDEN VILLAGE AT FOWLER GROVES
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization No. 262

2/24/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
14307	Kilinski Van Wyk, PLLC (WGV2)	02/19/2026	Winter Garden Village at Fowler Groves	1,129.00
500850	NV5 (WGV2)	02/17/2026	Winter Garden Village at Fowler Groves	470.00
Total:				1,599.00



Winter Garden Village at Fowler Groves Community Development District

Review of District's Financial Position



Winter Garden Village at Fowler Groves CDD

March 2026 Financial Package

March 31, 2026

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
(407) 723-5900



Winter Garden Village at Fowler Groves
Statement of Financial Position
As of 3/31/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$344,309.77				\$344,309.77
Money Market Account	170,049.65				170,049.65
Assessments Receivable	24,856.14				24,856.14
Prepaid Expenses	565.14				565.14
Assessments Receivable		\$246,793.26			246,793.26
Debt Service Reserve 2016A		651,282.00			651,282.00
Revenue 2016A		2,130,712.98			2,130,712.98
General 2016A		5,345.57			5,345.57
Total Current Assets	<u>\$539,780.70</u>	<u>\$3,034,133.81</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,573,914.51</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$2,787,340.55	\$2,787,340.55
Amount To Be Provided				12,947,659.45	12,947,659.45
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,735,000.00</u>	<u>\$15,735,000.00</u>
Total Assets	<u>\$539,780.70</u>	<u>\$3,034,133.81</u>	<u>\$0.00</u>	<u>\$15,735,000.00</u>	<u>\$19,308,914.51</u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$5,221.25				\$5,221.25
Deferred Revenue	24,856.14				24,856.14
Deferred Revenue		\$246,793.26			246,793.26
Total Current Liabilities	<u>\$30,077.39</u>	<u>\$246,793.26</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$276,870.65</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$15,735,000.00	\$15,735,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,735,000.00</u>	<u>\$15,735,000.00</u>
Total Liabilities	<u>\$30,077.39</u>	<u>\$246,793.26</u>	<u>\$0.00</u>	<u>\$15,735,000.00</u>	<u>\$16,011,870.65</u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$48,313.88				\$48,313.88
Current Year Net Assets, Unrestricted	2,000.00				2,000.00
Net Assets - General Government	394,391.43				394,391.43
Current Year Net Assets - General Government	64,998.00				64,998.00
Net Assets, Unrestricted		\$1,853,145.25			1,853,145.25
Current Year Net Assets, Unrestricted		1,075,415.30			1,075,415.30
Net Assets - General Government		(141,220.00)			(141,220.00)
Net Assets, Unrestricted			\$48,551.67		48,551.67
Net Assets - General Government			(48,551.67)		(48,551.67)
Total Net Assets	<u>\$509,703.31</u>	<u>\$2,787,340.55</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$3,297,043.86</u>
Total Liabilities and Net Assets	<u>\$539,780.70</u>	<u>\$3,034,133.81</u>	<u>\$0.00</u>	<u>\$15,735,000.00</u>	<u>\$19,308,914.51</u>



Winter Garden Village at Fowler Groves
Statement of Activities
As of 3/31/2026

	General Fund	Debt Service Fund	Capital Projects Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$102,168.86				\$102,168.86
Other Revenue	2,000.00				2,000.00
On-Roll Assessments		\$1,345,053.68			1,345,053.68
Total Revenues	<u>\$104,168.86</u>	<u>\$1,345,053.68</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,449,222.54</u>
<u>Expenses</u>					
Supervisor Fees	\$1,200.00				\$1,200.00
Trustee Services	6,818.25				6,818.25
Management	11,500.02				11,500.02
Engineering	470.00				470.00
Disclosure	1,000.00				1,000.00
District Counsel	8,162.25				8,162.25
Assessment Administration	5,000.00				5,000.00
Audit	4,200.00				4,200.00
Tax Preparation	32.25				32.25
Postage & Shipping	1.48				1.48
Legal Advertising	173.83				173.83
Web Site Maintenance	1,350.00				1,350.00
Dues, Licenses, and Fees	175.00				175.00
General Insurance	7,983.00				7,983.00
Interest Payments		\$311,521.88			311,521.88
Total Expenses	<u>\$48,066.08</u>	<u>\$311,521.88</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$359,587.96</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$10,895.22				\$10,895.22
Interest Income		\$41,883.50			41,883.50
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$10,895.22</u>	<u>\$41,883.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$52,778.72</u>
Change In Net Assets	\$66,998.00	\$1,075,415.30	\$0.00	\$0.00	\$1,142,413.30
Net Assets At Beginning Of Year	<u>\$442,705.31</u>	<u>\$1,711,925.25</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,154,630.56</u>
Net Assets At End Of Year	<u><u>\$509,703.31</u></u>	<u><u>\$2,787,340.55</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$3,297,043.86</u></u>



Winter Garden Village at Fowler Groves
Budget to Actual
For The Month Ending 3/31/2026

Year To Date

	Actual	Budget	Variance	FY 2026 Adopted Budget	Percentage
Revenues					
On-Roll Assessments	\$ 102,168.86	\$ 63,512.52	\$ 38,656.34	\$ 127,025.00	80.43%
Other Revenue	2,000.00	-	2,000.00	-	0.00%
Carry Forward Revenue	39,522.00	39,522.00	-	79,043.95	2.53%
Net Revenues	\$ 143,690.86	\$ 103,034.52	\$ 40,656.34	\$ 206,068.95	0.00%
General & Administrative Expenses					
Supervisor Fees	\$ 1,200.00	\$ 799.98	\$ 400.02	\$ 1,600.00	75.00%
Trustee Services	6,818.25	4,999.98	1,818.27	10,000.00	68.18%
Management	11,500.02	11,500.02	-	23,000.00	50.00%
Engineering	470.00	10,000.02	(9,530.02)	20,000.00	2.35%
Disclosure	1,000.00	750.00	250.00	1,500.00	66.67%
Property Appraiser	-	2,500.02	(2,500.02)	5,000.00	0.00%
District Counsel	8,162.25	15,000.00	(6,837.75)	30,000.00	27.21%
Assessment Administration	5,000.00	2,500.02	2,499.98	5,000.00	100.00%
Reamortization Schedule	-	124.98	(124.98)	250.00	0.00%
Audit	4,200.00	2,050.02	2,149.98	4,100.00	102.44%
Arbitrage	-	250.02	(250.02)	500.00	0.00%
Tax Preparation	32.25	12.48	19.77	25.00	129.00%
Postage & Shipping	1.48	100.02	(98.54)	200.00	0.74%
Copies	-	100.02	(100.02)	200.00	0.00%
Legal Advertising	173.83	1,000.02	(826.19)	2,000.00	8.69%
Contingency	-	975.00	(975.00)	1,950.00	0.00%
Meeting Room	-	300.00	(300.00)	600.00	0.00%
Office Supplies	-	87.48	(87.48)	175.00	0.00%
Web Site Maintenance	1,350.00	1,350.00	-	2,700.00	50.00%
Field Supplies (Other)	-	3,750.00	(3,750.00)	7,500.00	0.00%
Dues, Licenses, and Fees	175.00	87.48	87.52	175.00	100.00%
General Insurance	7,983.00	4,208.04	3,774.96	8,416.10	94.85%
Pond Maintenance	-	30,000.00	(30,000.00)	60,000.00	0.00%
Hurricane Cleanup	-	1,999.98	(1,999.98)	4,000.00	0.00%
Reserve	-	8,588.94	(8,588.94)	17,177.85	0.00%
Total General & Administrative Expenses	\$ 48,066.08	\$ 103,034.52	\$ (54,968.44)	\$ 206,068.95	0.00%
Total Expenses	\$ 48,066.08	\$ 103,034.52	\$ (54,968.44)	\$ -	
Income (Loss) from Operations	\$ 95,624.78	\$ -	\$ 95,624.78	\$ -	
Other Income (Expense)					
Interest Income	\$ 10,895.22	\$ -	\$ 10,895.22	\$ -	
Total Other Income (Expense)	\$ 10,895.22	\$ -	\$ 10,895.22	\$ -	
Net Income (Loss)	\$ 106,520.00	\$ -	\$ 106,520.00	\$ -	



Winter Garden Village at Fowler Groves Community Development District

Staff Reports



Winter Garden Village at Fowler Groves Community Development District

District Counsel



Winter Garden Village at Fowler Groves Community Development District

District Manager