

# **PACIFIC ACE**

## **COMMUNITY DEVELOPMENT DISTRICT**

**September 24, 2020**

**BOARD OF SUPERVISORS**

**PUBLIC HEARINGS AND**

**REGULAR MEETING**

**AGENDA**

**Pacific Ace Community Development District**  
**OFFICE OF THE DISTRICT MANAGER**  
**2300 Glades Road, Suite 410W•Boca Raton, Florida 334313**  
**Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013**

September 17, 2020

Board of Supervisors  
Pacific Ace Community Development District

Dear Board Members:

The Board of Supervisors of the the Pacific Ace Community Development District will hold multiple Public Hearings and a Regular Meeting on September 24, 2020, *immediately following the adjournment of the Landowners' Meeting, scheduled to commence at 10:00 a.m.*, remotely, via Zoom at <https://zoom.us/j/2043596216>, Meeting ID 204 359 6216 or by dialing 1-929-205-6099, Meeting ID 204 359 6216. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Initial Board of Supervisors (*the following will be also be provided in a separate package*)
  - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
  - B. Membership, Obligations and Responsibilities
  - C. Chapter 190, Florida Statutes
  - D. Financial Disclosure Forms
    - I. Form 1: Statement of Financial Interests
    - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
    - III. Form 1F: Final Statement of Financial Interests
  - E. Form 8B: Memorandum of Voting Conflict
4. Consideration of Resolution 2020-29, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date
5. Consideration of Resolution 2020-30, Designating a Chair, a Vice Chair, a Secretary, Assistant Secretaries, a Treasurer and an Assistant Treasurer of the Pacific Ace Community Development District, and Providing for an Effective Date

**ATTENDEES:**

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

6. Consideration of Resolution 2020-06, Designating the Primary Administrative Office and Principal Headquarters of the District; Designating the Location of the Local District Records Office; and Providing an Effective Date
7. Consideration of Resolution 2020-14, Adopting the Annual Meeting Schedule for Fiscal Year 2020-2021; and Providing for an Effective Date
8. Consideration of Consideration of Resolution 2020-31, Ratifying the Action of the District Manager in Re-Setting the Location(s) of a Public Meeting and Hearings; Providing a Severability Clause; And Providing an Effective Date
9. Consideration of Response to Request for Qualifications (RFQ) for Engineering Services
  - A. Affidavit of Publication
  - B. RFQ Package
  - C. Respondent(s)
    - Heidt Design, LLC
  - D. Competitive Selection Criteria/ Ranking
  - E. Award of Contract
10. Consideration of Responses to RFP for Annual Audit Services
  - A. Affidavit of Publication
  - B. RFP Package
  - C. Respondents
    - I. Berger, Toombs, Elam, Gaines & Frank
    - II. Carr, Riggs & Ingram, LLC
    - III. McDirmit Davis, LLC
  - D. Auditor Evaluation Matrix/Ranking
  - E. Award of Contract
11. Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules of Procedure, Pursuant to Sections 120.54 and 190.035, Florida Statutes
  - A. Affidavits of Publication
  - B. Consideration of Resolution 2020-32, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date

12. Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date
  - A. Affidavit/Proof of Publication
  - B. Consideration of Resolution 2020-33, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Pacific Ace Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date
13. Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements
  - *Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.*
  - *Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.*
  - A. Affidavit/Proof of Publication
  - B. Mailed Notice to Property Owner(s)
  - C. Presentation/Consideration of Engineer's Report
  - D. Presentation/Consideration of Master Special Assessment Methodology Report
  - E. Consideration of Resolution 2020-34, Authorizing District Projects For Construction and/or Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming, and Levying Special Assessments On Property Specially Benefited By Such Projects To Pay The Cost Thereof; Providing For the Payment and the Collection of Such Special Assessments By The Methods Provided For By Chapters 170, 190 and 197, Florida Statutes; Confirming the District's Intention To Issue Special Assessment Revenue Bonds; Making Provisions For Transfers of Real Property To Homeowners Associations, Property Owners Associations and/or Governmental Entities; Providing For the Recording of an Assessment Notice; Providing For Severability, Conflicts and an Effective Date

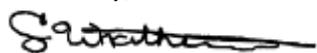
14. Discussion/Consideration: Board Member Compensation: 190.006 (8), F.S.
15. Acceptance of Unaudited Financial Statements as of August 31, 2020
16. Consideration of August 13, 2020 Organizational Meeting Minutes
17. Staff Reports
  - A. District Counsel: *Hopping Green & Sams, P.A.*
  - B. District Engineer (Interim): *Heidt Design*
  - C. District Manager: *Wrathell, Hunt and Associates, LLC*
    - NEXT MEETING DATE: \_\_\_\_\_
18. Board Members' Comments/Requests
19. Public Comments
20. Adjournment

"Further, please be advised that the Florida Governor's Office has declared a state of emergency due to the Coronavirus (COVID-19). As reported by the Center for Disease Control and World Health Organization, COVID-19 can spread from person-to-person through small droplets from the nose or mouth, including when an individual coughs or sneezes. These droplets may land on objects and surfaces. Other people may contract COVID-19 by touching these objects or surfaces, then touching their eyes, nose or mouth. Therefore, merely cleaning facilities, while extremely important and vital in this crisis, may not be enough to stop the spread of this virus."

"That said, the District wants to encourage public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can do so via the participation options below. . Additionally, participants are encouraged to submit questions and comments in advance to the District's manager at [wrathellc@whhassociates.com](mailto:wrathellc@whhassociates.com)."

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675.

Sincerely,



Craig Wrathell  
District Manager

**MEETING PARTICIPATION OPTIONS**

Join Zoom Meeting: <https://zoom.us/j/2043596216>

Meeting ID: 204 359 6216

**One tap mobile**

+13126266799,,2043596216# US (Chicago)

+19292056099,,2043596216# US (New York)

**Dial by your location**

+1 312 626 6799 US (Chicago) +1 929 205 6099 US (New York)

+1 301 715 8592 US (Germantown) +1 346 248 7799 US (Houston)

+1 669 900 6833 US (San Jose) +1 253 215 8782 US (Tacoma)

Meeting ID: 204 359 6216

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**3**

**PACIFIC ACE 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 PACIFIC ACE 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 before me by means of  physical presence or  online notarization on this \_\_\_ day of \_\_\_\_\_, 2020, by \_\_\_\_\_, who 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 Pacific Ace 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: \_\_\_\_\_

-----  
MAILING ADDRESS:  Home  Office County of Residence \_\_\_\_\_

\_\_\_\_\_  
Street Phone Fax

\_\_\_\_\_  
City, State, Zip Email Address

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **3A**

# FLORIDA COMMISSION ON ETHICS



GUIDE  
to the  
SUNSHINE AMENDMENT  
and  
CODE of ETHICS  
for Public Officers and Employees

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**2020**

State of Florida  
COMMISSION ON ETHICS

**Kimberly Bonder Rezanka, *Chair***  
Cocoa

**Daniel Brady, PH.D., *Vice Chair***  
Miami Shores

**Jason David Berger**  
Palm City

**Antonio Carvajal**  
Tallahassee

**Glenton “Glen” Gilzean, JR.**  
Orlando

**John Grant**  
Tampa

**Joanne Leznoff**  
Fernandina Beach

**F. Shields McManus**  
Stuart

**William “Willie” N. Meggs**  
Tallahassee

**C. Christopher Anderson**  
*Executive Director*  
P.O. Drawer 15709  
Tallahassee, FL 32317-5709  
[www.ethics.state.fl.us](http://www.ethics.state.fl.us)  
(850) 488-7864\*

\*Please direct all requests for information to this number.

# TABLE OF CONTENTS

I. HISTORY OF FLORIDA’S ETHICS LAWS.....	1
II. ROLE OF THE COMMISSION ON ETHICS .....	2
III. THE ETHICS LAWS.....	2
A. PROHIBITED ACTIONS OR CONDUCT .....	3
1. Solicitation or Acceptance of Gifts .....	3
2. Unauthorized Compensation .....	3
3. Misuse of Public Position .....	4
4. Disclosure or Use of Certain Information.....	4
5. Solicitation or Acceptance of Honoraria .....	4
B. PROHIBITED EMPLOYMENT AND .. BUSINESS RELATIONSHIPS.....	5
1. Doing Business With One’s Agency .....	5
2. Conflicting Employment or Contractual Relationship.....	5
3. Exemptions .....	5
4. Additional Exemption .....	6
5. Lobbying State Agencies by Legislators.....	7
6. Employees Holding Office .....	7
7. Professional & Occupational Licensing Board Members .....	7
8. Contractual Services: Prohibited Employment .....	7
9. Local Government Attorneys .....	7
10. Dual Public Employment .....	7
C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES.....	8
1. Anti-Nepotism Law .....	8
2. Additional Restrictions .....	8
D. POST OFFICEHOLDING & EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS .....	8
1. Lobbying By Former Legislators, Statewide Elected Officers, and Appointed State Officers .....	8
2. Lobbying By Former State Employees.....	8
3. Additional Restrictions on Former State Employees .....	9
4. Lobbying By Former Local Government Officers and Employees.....	10
E. VOTING CONFLICTS OF INTEREST .....	10

F. DISCLOSURES .....	11
1. Form 1 - Limited Financial Disclosure .....	11
2. Form 1F - Final Form 1.....	14
3. Form 2 - Quarterly Client Disclosure .....	15
4. Form 6 - Full and Public Disclosure .....	15
5. Form 6F - Final Form 6.....	16
6. Form 9 - Quarterly Gift Disclosure .....	16
7. Form 10 - Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event-Related Expenses .....	16
8. Form 30 - Donor’s Quarterly Gift Disclosure.....	17
9. Forms 1X and 6X – Amendments .....	18
IV. AVAILABILITY OF FORMS.....	18
V. PENALTIES.....	19
A. For Violations of the Code of Ethics .....	19
B. For Violations by Candidates .....	19
C. For Violations by Former Officers and Employees .....	19
D. For Lobbyists and Others.....	19
E. Felony Convictions: Forfeiture of Retirement Benefits .....	20
F. Automatic Penalties for Failure to File Annual Disclosure.....	20
VI. ADVISORY OPINIONS.....	20
A. Who Can Request an Opinion.....	20
B. How to Request an Opinion.....	20
C. How to Obtain Published Opinions.....	21
VII. COMPLAINTS.....	21
A. Citizen Involvement .....	21
B. Referrals.....	21
C. Confidentiality.....	21
D. How the Complaint Process Works .....	22
E. Dismissal of Complaint at Any Stage of Disposition .....	23
F. Statute of Limitations.....	23
VIII. EXECUTIVE BRANCH LOBBYING .....	23
IX. WHISTLE-BLOWER’S ACT .....	24
X. ADDITIONAL INFORMATION .....	24
XI. ONLINE TRAINING .....	25

## I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

In 2018, Florida's Constitutional Revision Commission proposed, and the voters adopted, changes to Article II, Section 8. The earliest of the changes will take effect December 31, 2020, and will prohibit officials from abusing their position to obtain a disproportionate benefit for themselves or their spouse, child, or employer, or for a business with which the official contracts or is an officer, partner, director, sole proprietor, or in which the official owns an interest. Other changes made to the Constitution place restrictions on lobbying by certain officeholders and employees, and put additional limits on lobbying by former public officers and employees. These changes will become effective December 31, 2022.

## **II. ROLE OF THE COMMISSION ON ETHICS**

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

## **III. THE ETHICS LAWS**

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

## A. PROHIBITED ACTIONS OR CONDUCT

### 1. *Solicitation and Acceptance of Gifts*

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

**However**, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

### 2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

### *3. Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

### *4. Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

### *5. Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

## **B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS**

### *1. Doing Business With One's Agency*

(a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

(b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

### *2. Conflicting Employment or Contractual Relationship*

(a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]

(b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]

(c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

*3. Exemptions—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:*

(a) When the business is rotated among all qualified suppliers in a city or county.

(b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

(c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.

(d) When an emergency purchase must be made to protect the public health, safety, or welfare.

(e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.

(f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.

(g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.

(h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).

(i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

(j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

#### *4. Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

#### *5. Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

#### *6. Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

#### *7. Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

#### *8. Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

#### *9. Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

#### *10. Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public

employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

### **C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES**

#### *1. Anti-Nepotism Law*

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

#### *2. Additional Restrictions*

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

### **D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS**

#### *1. Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers*

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

#### *2. Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which

they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

(a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.

(b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

**PENALTIES:** Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

### *3. Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with

any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

#### *4. Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

### **E. VOTING CONFLICTS OF INTEREST**

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

## **F. DISCLOSURES**

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

### **1. FORM 1 - Limited Financial Disclosure**

#### **Who Must File:**

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

4) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$20,000 for the local governmental unit.

5) Members of governing boards of charter schools operated by a city or other public entity.

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.

3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.

5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$20,000.

7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

#### What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

#### When to File:

CANDIDATES for elected local office must file FORM 1 together with and at the same time they file their qualifying papers.

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

#### Where to File:

Each LOCAL OFFICER files FORM 1 with the Supervisor of Elections in the county in which he or she permanently resides.

A STATE OFFICER or SPECIFIED STATE EMPLOYEE files with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

## 2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

### 3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

#### When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

#### Where To File:

LOCAL OFFICERS file with the Supervisor of Elections of the county in which they permanently reside.

STATE OFFICERS and SPECIFIED STATE EMPLOYEES file with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

### 4. *FORM 6 - Full and Public Disclosure*

#### Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices in Jacksonville; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

## What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

## When and Where To File:

Incumbent officials must file FORM 6 annually by July 1 with the Commission on Ethics. CANDIDATES must file with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

### 5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

### 6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

### 7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity

may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

#### 8. *FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable

organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

#### **IV. AVAILABILITY OF FORMS**

LOCAL OFFICERS and EMPLOYEES who must file FORM 1 annually will be sent the form by mail from the Supervisor of Elections in the county in which they permanently reside not later than JUNE 1 of each year. Newly elected and appointed officials or employees should contact the heads of their agencies for copies of the form or download it from [www.ethics.state.fl.us](http://www.ethics.state.fl.us), as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

ELECTED CONSTITUTIONAL OFFICERS, OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file annually FORM 1 or 6 will be sent these forms by mail from the Commission on Ethics by JUNE 1 of each year. Newly elected and appointed officers and employees should contact the heads of their agencies or the Commission on Ethics for copies of the form or download it from [www.ethics.state.fl.us](http://www.ethics.state.fl.us), as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment.

Any person needing one or more of the other forms described here may also obtain them from a Supervisor of Elections or from the Commission on Ethics, P.O. Drawer 15709, Tallahassee, Florida 32317-5709. They are also available on the Commission's website: [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

## **V. PENALTIES**

### *A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics*

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

### *B. Penalties for Candidates*

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000, and triple the value of a gift received from a political committee.

### *C. Penalties for Former Officers and Employees*

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

### *D. Penalties for Lobbyists and Others*

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person

acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

*E. Felony Convictions: Forfeiture of Retirement Benefits*

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

*F. Automatic Penalties for Failure to File Annual Disclosure*

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

## **VI. ADVISORY OPINIONS**

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

*A. Who Can Request an Opinion*

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

*B. How to Request an Opinion*

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a

public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

*C. How to Obtain Published Opinions*

All of the Commission's opinions are available for viewing or download at its website:  
[www.ethics.state.fl.us](http://www.ethics.state.fl.us).

## **VII. COMPLAINTS**

*A. Citizen Involvement*

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at [www.ethics.state.fl.us](http://www.ethics.state.fl.us). The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can obtain a complaint form (FORM 50), by contacting the Commission office at the address or phone number shown on the inside front cover of this booklet, or you can download it from the Commission's website:  
[www.ethics.state.fl.us](http://www.ethics.state.fl.us).

*B. Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

*C. Confidentiality*

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any

documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

*D. How the Complaint Process Works*

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees

incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

*E. Dismissal of Complaints At Any Stage of Disposition*

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

*F. Statute of Limitations*

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

## **VIII. EXECUTIVE BRANCH LOBBYING**

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at [www.floridalobbyist.gov](http://www.floridalobbyist.gov). Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration  
Room G-68, Claude Pepper Building  
111 W. Madison Street  
Tallahassee, FL 32399-1425  
Phone: 850/922-4987

## **IX. WHISTLE-BLOWER'S ACT**

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

## **X. ADDITIONAL INFORMATION**

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

## **XI. TRAINING**

Constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies (CRAs) are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff. A comprehensive online training course addressing Florida's Code of Ethics, as well as Sunshine Law, and Public Records Act is available via a link on the Commission's homepage.

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**3B**

# **BOARD OF SUPERVISORS**

## **MEMBERSHIP, OBLIGATIONS AND RESPONSIBILITIES**

A Community Development District (“District”) is a special-purpose unit of local government which is established pursuant to and governed by Chapter 190, Florida Statutes.

### **The Board**

The Community Development District (“District”) is governed by a five (5)-member Board of Supervisors (“Board”). Member of the Board “Supervisor(s)” are elected in accordance with Section 190.006, F.S., either upon a one (1)-vote per one (1)-acre basis (“landowner voting”) or through traditional elections (“resident voting”), depending upon the number of registered voters in the District and the length of time which has passed since the establishment of the District.

A CDD Board typically meets once per month, but may meet more often if necessary. Board meetings typically last from one (1) to three (3) hours, depending upon the business to be conducted by the Board. Prior to the meeting, each Supervisor is supplied with an agenda package which will contain the documents pertaining to the business to be considered by the Board at a particular meeting. A Supervisor should be willing to spend time reviewing these packages prior to each meeting, and may consult with District Staff (General Counsel, Management, Engineering, etc.) concerning the business to be addressed.

### **Qualifications of Supervisors**

Each Supervisor must be a resident of the state of Florida and a citizen of the United States. Once a District has transitioned to resident voting, Supervisors must also be residents of the District.

### **Compensation**

By statute, Board Members are entitled to be paid \$200 per meeting for their service, up to an annual cap of \$4,800 per year. To achieve the statutory cap, the District would have to meet twice each month, which is rare.

Sometimes Supervisors who are employees of the primary landowner waive their right to compensation, although this is not always the case.

### **Responsibilities of Supervisors**

The position of Supervisor is that of an elected local public official. It is important to always remember that serving as an elected public official of a District carries with it certain restrictions and obligations. Each Supervisor, upon taking office, must subscribe to an oath of office acknowledging that he/she is a public officer, and as a recipient of public funds, a supporter of the constitutions of the State of Florida and of the United States of America.

Each Supervisor is subject to the same financial disclosure requirements as any other local elected official and must file a Statement of Financial Interests disclosing

sources of income, assets, debts, and other financial data, with the Supervisor of Elections in the County where he/she resides.

A Supervisor must act in accordance with the Code of Ethics for Public Officers and Employees, codified at Part III, Chapter 112, F.S., which addresses acceptance of gifts, conflicts of interest, etc. By law, it is not a conflict of interest for an employee of the developer to serve on a CDD Board of Supervisors.

Since a District is a unit of local government, the Sunshine Law (Chapter 286, F.S.) applies to Districts and to the Supervisors who govern them. In brief, the Sunshine Law states that two(2) or more Supervisors may never meet outside of a publicly noticed meeting of the Board and/to discuss District business.

Florida's Public Records Law (Chapter 119, F.S.) also applies to Districts and Supervisors. All records of the District, and the records of each individual Supervisor relating to the District, are public records. As such, any member of the public may inspect them upon request. Supervisors are therefore urged to keep any District records or documents in a separate file to allow ease of access by the public or press.

### **Conclusion**

The position of Supervisor of a Community Development District is an important one, requiring both the time and the dedication to fulfill the responsibilities of a position of public trust. It should not be undertaken lightly. Each new Supervisor should enter office fully cognizant of the ethical, legal, and time requirements which are incumbent upon those who serve as Supervisors.

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**3C**

Select Year:  

## The 2019 Florida Statutes

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[Title XIII](#)

PLANNING AND DEVELOPMENT

[Chapter 190](#)

COMMUNITY DEVELOPMENT DISTRICTS

[View Entire Chapter](#)**CHAPTER 190****COMMUNITY DEVELOPMENT DISTRICTS**

- 190.001 Short title.
- 190.002 Legislative findings, policies, and intent.
- 190.003 Definitions.
- 190.004 Preemption; sole authority.
- 190.005 Establishment of district.
- 190.006 Board of supervisors; members and meetings.
- 190.007 Board of supervisors; general duties.
- 190.008 Budget; reports and reviews.
- 190.009 Disclosure of public financing.
- 190.011 General powers.
- 190.012 Special powers; public improvements and community facilities.
- 190.0125 Purchase, privatization, or sale of water, sewer, or wastewater reuse utility by district.
- 190.013 Water management and control plan.
- 190.014 Issuance of bond anticipation notes.
- 190.015 Short-term borrowing.
- 190.016 Bonds.
- 190.017 Trust agreements.
- 190.021 Taxes; non-ad valorem assessments.
- 190.022 Special assessments.
- 190.023 Issuance of certificates of indebtedness based on assessments for assessable improvements; assessment bonds.
- 190.024 Tax liens.
- 190.025 Payment of taxes and redemption of tax liens by the district; sharing in proceeds of tax sale.
- 190.026 Foreclosure of liens.
- 190.031 Mandatory use of certain district facilities and services.
- 190.033 Bids required.
- 190.035 Fees, rentals, and charges; procedure for adoption and modifications; minimum revenue requirements.
- 190.036 Recovery of delinquent charges.
- 190.037 Discontinuance of service.
- 190.041 Enforcement and penalties.
- 190.043 Suits against the district.
- 190.044 Exemption of district property from execution.
- 190.046 Termination, contraction, or expansion of district.
- 190.047 Incorporation or annexation of district.
- 190.048 Sale of real estate within a district; required disclosure to purchaser.

190.0485 Notice of establishment.

190.049 Special acts prohibited.

**190.001 Short title.**—This act may be cited as the “Uniform Community Development District Act of 1980.”

**History.**—s. 2, ch. 80-407.

**190.002 Legislative findings, policies, and intent.**—

(1) The Legislature finds that:

(a) There is a need for uniform, focused, and fair procedures in state law to provide a reasonable alternative for the establishment, power, operation, and duration of independent districts to manage and finance basic community development services; and that, based upon a proper and fair determination of applicable facts, an independent district can constitute a timely, efficient, effective, responsive, and economic way to deliver these basic services, thereby providing a solution to the state’s planning, management, and financing needs for delivery of capital infrastructure in order to service projected growth without overburdening other governments and their taxpayers.

(b) It is in the public interest that any independent special district created pursuant to state law not outlive its usefulness and that the operation of such a district and the exercise by the district of its powers be consistent with applicable due process, disclosure, accountability, ethics, and government-in-the-sunshine requirements which apply both to governmental entities and to their elected and appointed officials.

(c) It is in the public interest that long-range planning, management, and financing and long-term maintenance, upkeep, and operation of basic services for community development districts be under one coordinated entity.

(2) It is the policy of this state:

(a) That the needless and indiscriminate proliferation, duplication, and fragmentation of local general-purpose government services by independent districts is not in the public interest.

(b) That independent districts are a legitimate alternative method available for use by the private and public sectors, as authorized by state law, to manage and finance basic services for community developments.

(c) That the exercise by any independent district of its powers as set forth by uniform general law comply with all applicable governmental laws, rules, regulations, and policies governing planning and permitting of the development to be serviced by the district, to ensure that neither the establishment nor operation of such district is a development order under chapter 380 and that the district so established does not have any zoning or permitting powers governing development.

(d) That the process of establishing such a district pursuant to uniform general law be fair and based only on factors material to managing and financing the service delivery function of the district, so that any matter concerning permitting or planning of the development is not material or relevant.

(3) It is the legislative intent and purpose, based upon, and consistent with, its findings of fact and declarations of policy, to authorize a uniform procedure by general law to establish an independent special district as an alternative method to manage and finance basic services for community development. It is further the legislative intent and purpose to provide by general law for the uniform operation, exercise of power, and procedure for termination of any such independent district. It is further the purpose and intent of the Legislature that a district created under this chapter not have or exercise any zoning or development permitting power, that the establishment of the independent community development district as provided in this act not be a development order within the meaning of chapter 380, and that all applicable planning and permitting laws, rules, regulations, and policies control the development of the land to be serviced by the district. It is further the purpose and intent of the Legislature that no debt or obligation of a district constitute a burden on any local general-purpose government without its consent.

**History.**—s. 2, ch. 80-407; s. 1, ch. 84-360.

**190.003 Definitions.**—As used in this chapter, the term:

- (1) “Ad valorem bonds” means bonds which are payable from the proceeds of ad valorem taxes levied on real and tangible personal property and which are generally referred to as general obligation bonds.
- (2) “Assessable improvements” means, without limitation, any and all public improvements and community facilities that the district is empowered to provide in accordance with this act.
- (3) “Assessment bonds” means special obligations of the district which are payable solely from proceeds of the special assessments levied for an assessable project.
- (4) “Board” or “board of supervisors” means the governing board of the district or, if such board has been abolished, the board, body, or commission succeeding to the principal functions thereof or to whom the powers given to the board by this act have been given by law.
- (5) “Bond” includes “certificate,” and the provisions which are applicable to bonds are equally applicable to certificates. The term “bond” includes any general obligation bond, assessment bond, refunding bond, revenue bond, and other such obligation in the nature of a bond as is provided for in this act, as the case may be.
- (6) “Community development district” means a local unit of special-purpose government which is created pursuant to this act and limited to the performance of those specialized functions authorized by this act; the governing head of which is a body created, organized, and constituted and authorized to function specifically as prescribed in this act for the purpose of the delivery of urban community development services; and the formation, powers, governing body, operation, duration, accountability, requirements for disclosure, and termination of which are as required by general law.
- (7) “Compact, urban, mixed-use district” means a district located within a municipality and within a community redevelopment area created pursuant to s. 163.356, that consists of a maximum of 75 acres, and has development entitlements of at least 400,000 square feet of retail development and 500 residential units.
- (8) “Cost,” when used with reference to any project, includes, but is not limited to:
- (a) The expenses of determining the feasibility or practicability of acquisition, construction, or reconstruction.
  - (b) The cost of surveys, estimates, plans, and specifications.
  - (c) The cost of improvements.
  - (d) Engineering, fiscal, and legal expenses and charges.
  - (e) The cost of all labor, materials, machinery, and equipment.
  - (f) The cost of all lands, properties, rights, easements, and franchises acquired.
  - (g) Financing charges.
  - (h) The creation of initial reserve and debt service funds.
  - (i) Working capital.
  - (j) Interest charges incurred or estimated to be incurred on money borrowed prior to and during construction and acquisition and for such reasonable period of time after completion of construction or acquisition as the board may determine.
  - (k) The cost of issuance of bonds pursuant to this act, including advertisements and printing.
  - (l) The cost of any election held pursuant to this act and all other expenses of issuance of bonds.
  - (m) The discount, if any, on the sale or exchange of bonds.
  - (n) Administrative expenses.
  - (o) Such other expenses as may be necessary or incidental to the acquisition, construction, or reconstruction of any project or to the financing thereof, or to the development of any lands within the district.
  - (p) Payments, contributions, dedications, fair share or concurrency obligations, and any other exactions required as a condition to receive any government approval or permit necessary to accomplish any district purpose.
- (9) “District” means the community development district.
- (10) “District manager” means the manager of the district.
- (11) “District roads” means highways, streets, roads, alleys, sidewalks, landscaping, storm drains, bridges, and thoroughfares of all kinds and descriptions.
- (12) “Elector” means a landowner or qualified elector.

(13) “General obligation bonds” means bonds which are secured by, or provide for their payment by, the pledge, in addition to those special taxes levied for their discharge and such other sources as may be provided for their payment or pledged as security under the resolution authorizing their issuance, of the full faith and credit and taxing power of the district and for payment of which recourse may be had against the general fund of the district.

(14) “Landowner” means the owner of a freehold estate as appears by the deed record, including a trustee, a private corporation, and an owner of a condominium unit; it does not include a reversioner, remainderman, mortgagee, or any governmental entity, who shall not be counted and need not be notified of proceedings under this act. Landowner shall also mean the owner of a ground lease from a governmental entity, which leasehold interest has a remaining term, excluding all renewal options, in excess of 50 years.

(15) “Local general-purpose government” means a county, municipality, or consolidated city-county government.

(16) “Project” means any development, improvement, property, utility, facility, works, enterprise, or service now existing or hereafter undertaken or established under the provisions of this act.

(17) “Qualified elector” means any person at least 18 years of age who is a citizen of the United States, a legal resident of Florida and of the district, and who registers to vote with the supervisor of elections in the county in which the district land is located.

(18) “Refunding bonds” means bonds issued to refinance outstanding bonds of any type and the interest and redemption premium thereon. Refunding bonds shall be issuable and payable in the same manner as the refinanced bonds, except that no approval by the electorate shall be required unless required by the State Constitution.

(19) “Revenue bonds” means obligations of the district which are payable from revenues derived from sources other than ad valorem taxes on real or tangible personal property and which do not pledge the property, credit, or general tax revenue of the district.

(20) “Sewer system” means any plant, system, facility, or property, and additions, extensions, and improvements thereto at any future time constructed or acquired as part thereof, useful or necessary or having the present capacity for future use in connection with the collection, treatment, purification, or disposal of sewage, including, without limitation, industrial wastes resulting from any process of industry, manufacture, trade, or business or from the development of any natural resource. Without limiting the generality of the foregoing, the term “sewer system” includes treatment plants, pumping stations, lift stations, valves, force mains, intercepting sewers, laterals, pressure lines, mains, and all necessary appurtenances and equipment; all sewer mains, laterals, and other devices for the reception and collection of sewage from premises connected therewith; and all real and personal property and any interest therein, rights, easements, and franchises of any nature relating to any such system and necessary or convenient for operation thereof.

(21) “Water management and control facilities” means any lakes, canals, ditches, reservoirs, dams, levees, sluiceways, floodways, curbs, gutters, pumping stations, or any other works, structures, or facilities for the conservation, control, development, utilization, and disposal of water, and any purposes appurtenant, necessary, or incidental thereto. The term “water management and control facilities” includes all real and personal property and any interest therein, rights, easements, and franchises of any nature relating to any such water management and control facilities or necessary or convenient for the acquisition, construction, reconstruction, operation, or maintenance thereof.

(22) “Water system” means any plant, system, facility, or property and additions, extensions, and improvements thereto at any future time constructed or acquired as part thereof, useful or necessary or having the present capacity for future use in connection with the development of sources, treatment, or purification and distribution of water. Without limiting the generality of the foregoing, the term “water system” includes dams, reservoirs, storage, tanks, mains, lines, valves, hydrants, pumping stations, chilled water distribution systems, laterals, and pipes for the purpose of carrying water to the premises connected with such system, and all rights, easements, and franchises of any nature relating to any such system and necessary or convenient for the operation thereof.

**History.**—s. 2, ch. 80-407; s. 2, ch. 84-360; s. 10, ch. 87-363; s. 2, ch. 91-308; s. 33, ch. 2000-364; s. 1, ch. 2007-160; s. 1, ch. 2009-142.

**190.004 Preemption; sole authority.—**

(1) This act constitutes the sole authorization for the future establishment of independent community development districts which have any of the specialized functions and powers provided by this act.

(2) The adoption of chapter 84-360, Laws of Florida, does not affect the validity of the establishment of any community development district or other special district existing on June 29, 1984; and existing community development districts will be subject to the provisions of chapter 190, as amended. All actions taken prior to July 1, 2000, by a community development district existing on June 29, 1984, if taken pursuant to the authority contained in chapter 80-407, Laws of Florida, or this chapter are hereby deemed to have adequate statutory authority. Nothing herein shall affect the validity of any outstanding indebtedness of a community development district established prior to June 29, 1984, and such district is hereby authorized to continue to comply with all terms and requirements of trust indentures or loan agreements relating to such outstanding indebtedness.

(3) The establishment of an independent community development district as provided in this act is not a development order within the meaning of chapter 380. All governmental planning, environmental, and land development laws, regulations, and ordinances apply to all development of the land within a community development district. Community development districts do not have the power of a local government to adopt a comprehensive plan, building code, or land development code, as those terms are defined in the Community Planning Act. A district shall take no action which is inconsistent with applicable comprehensive plans, ordinances, or regulations of the applicable local general-purpose government.

(4) The exclusive charter for a community development district shall be the uniform community development district charter as set forth in ss. 190.006-190.041, including the special powers provided by s. 190.012.

**History.**—s. 2, ch. 80-407; s. 3, ch. 84-360; s. 27, ch. 85-55; s. 34, ch. 87-224; s. 34, ch. 99-378; s. 9, ch. 2000-304; s. 39, ch. 2011-139.

**190.005 Establishment of district.—**

(1) The exclusive and uniform method for the establishment of a community development district with a size of 2,500 acres or more shall be pursuant to a rule, adopted under chapter 120 by the Florida Land and Water Adjudicatory Commission, granting a petition for the establishment of a community development district.

(a) A petition for the establishment of a community development district shall be filed by the petitioner with the Florida Land and Water Adjudicatory Commission. The petition shall contain:

1. A metes and bounds description of the external boundaries of the district. Any real property within the external boundaries of the district which is to be excluded from the district shall be specifically described, and the last known address of all owners of such real property shall be listed. The petition shall also address the impact of the proposed district on any real property within the external boundaries of the district which is to be excluded from the district.

2. The written consent to the establishment of the district by all landowners whose real property is to be included in the district or documentation demonstrating that the petitioner has control by deed, trust agreement, contract, or option of 100 percent of the real property to be included in the district, and when real property to be included in the district is owned by a governmental entity and subject to a ground lease as described in s. 190.003(14), the written consent by such governmental entity.

3. A designation of five persons to be the initial members of the board of supervisors, who shall serve in that office until replaced by elected members as provided in s. 190.006.

4. The proposed name of the district.

5. A map of the proposed district showing current major trunk water mains and sewer interceptors and outfalls if in existence.

6. Based upon available data, the proposed timetable for construction of the district services and the estimated cost of constructing the proposed services. These estimates shall be submitted in good faith but are not binding and may be subject to change.

7. A designation of the future general distribution, location, and extent of public and private uses of land proposed for the area within the district by the future land use plan element of the effective local government comprehensive plan of which all mandatory elements have been adopted by the applicable general-purpose local government in compliance with the Community Planning Act.

8. A statement of estimated regulatory costs in accordance with the requirements of s. 120.541.

(b) Prior to filing the petition, the petitioner shall:

1. Pay a filing fee of \$15,000 to the county, if located within an unincorporated area, or to the municipality, if located within an incorporated area, and to each municipality the boundaries of which are contiguous with, or contain all or a portion of the land within, the external boundaries of the district.

2. Submit a copy of the petition to the county, if located within an unincorporated area, or to the municipality, if located within an incorporated area, and to each municipality the boundaries of which are contiguous with, or contain all or a portion of, the land within the external boundaries of the district.

3. If land to be included within a district is located partially within the unincorporated area of one or more counties and partially within a municipality or within two or more municipalities, pay a \$15,000 filing fee to each entity. Districts established across county boundaries shall be required to maintain records, hold meetings and hearings, and publish notices only in the county where the majority of the acreage within the district lies.

(c) Such county and each such municipality required by law to receive a petition may conduct a public hearing to consider the relationship of the petition to the factors specified in paragraph (e). The public hearing shall be concluded within 45 days after the date the petition is filed unless an extension of time is requested by the petitioner and granted by the county or municipality. The county or municipality holding such public hearing may by resolution express its support of, or objection to the granting of, the petition by the Florida Land and Water Adjudicatory Commission. A resolution must base any objection to the granting of the petition upon the factors specified in paragraph (e). Such county or municipality may present its resolution of support or objection at the Florida Land and Water Adjudicatory Commission hearing and shall be afforded an opportunity to present relevant information in support of its resolution.

(d) A local public hearing on the petition shall be conducted by a hearing officer in conformance with the applicable requirements and procedures of the Administrative Procedure Act. The hearing shall include oral and written comments on the petition pertinent to the factors specified in paragraph (e). The hearing shall be held at an accessible location in the county in which the community development district is to be located. The petitioner shall cause a notice of the hearing to be published in a newspaper at least once a week for the 4 successive weeks immediately prior to the hearing. Such notice shall give the time and place for the hearing, a description of the area to be included in the district, which description shall include a map showing clearly the area to be covered by the district, and any other relevant information which the establishing governing bodies may require. The advertisement shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The advertisement shall be published in a newspaper of general paid circulation in the county and of general interest and readership in the community, not one of limited subject matter, pursuant to chapter 50. Whenever possible, the advertisement shall appear in a newspaper that is published at least 5 days a week, unless the only newspaper in the community is published fewer than 5 days a week. In addition to being published in the newspaper, the map referenced above must be part of the online advertisement required pursuant to s. 50.0211. All affected units of general-purpose local government and the general public shall be given an opportunity to appear at the hearing and present oral or written comments on the petition.

(e) The Florida Land and Water Adjudicatory Commission shall consider the entire record of the local hearing, the transcript of the hearing, resolutions adopted by local general-purpose governments as provided in paragraph (c), and the following factors and make a determination to grant or deny a petition for the establishment of a community development district:

1. Whether all statements contained within the petition have been found to be true and correct.

2. Whether the establishment of the district is inconsistent with any applicable element or portion of the state comprehensive plan or of the effective local government comprehensive plan.

3. Whether the area of land within the proposed district is of sufficient size, is sufficiently compact, and is sufficiently contiguous to be developable as one functional interrelated community.

4. Whether the district is the best alternative available for delivering community development services and facilities to the area that will be served by the district.

5. Whether the community development services and facilities of the district will be incompatible with the capacity and uses of existing local and regional community development services and facilities.

6. Whether the area that will be served by the district is amenable to separate special-district government.

(f) The Florida Land and Water Adjudicatory Commission shall not adopt any rule which would expand, modify, or delete any provision of the uniform community development district charter as set forth in ss. 190.006-190.041, except as provided in s. 190.012. A rule establishing a community development district shall only contain the following:

1. A metes and bounds description of the external boundaries of the district and any real property within the external boundaries of the district which is to be excluded.

2. The names of five persons designated to be the initial members of the board of supervisors.

3. The name of the district.

(g) The Florida Land and Water Adjudicatory Commission may adopt rules setting forth its procedures for considering petitions to establish, expand, modify, or delete uniform community development districts or portions thereof consistent with the provisions of this section.

(2) The exclusive and uniform method for the establishment of a community development district of less than 2,500 acres in size or a community development district of up to 7,000 acres in size located within a connected-city corridor established pursuant to s. 163.3246(13) shall be pursuant to an ordinance adopted by the county commission of the county having jurisdiction over the majority of land in the area in which the district is to be located granting a petition for the establishment of a community development district as follows:

(a) A petition for the establishment of a community development district shall be filed by the petitioner with the county commission. The petition shall contain the same information as required in paragraph (1)(a).

(b) A public hearing on the petition shall be conducted by the county commission in accordance with the requirements and procedures of paragraph (1)(d).

(c) The county commission shall consider the record of the public hearing and the factors set forth in paragraph (1)(e) in making its determination to grant or deny a petition for the establishment of a community development district.

(d) The county commission may not adopt any ordinance which would expand, modify, or delete any provision of the uniform community development district charter as set forth in ss. 190.006-190.041. An ordinance establishing a community development district shall only include the matters provided for in paragraph (1)(f) unless the commission consents to any of the optional powers under s. 190.012(2) at the request of the petitioner.

(e) If all of the land in the area for the proposed district is within the territorial jurisdiction of a municipal corporation, then the petition requesting establishment of a community development district under this act shall be filed by the petitioner with that particular municipal corporation. In such event, the duties of the county, hereinabove described, in action upon the petition shall be the duties of the municipal corporation. If any of the land area of a proposed district is within the land area of a municipality, the county commission may not create the district without municipal approval. If all of the land in the area for the proposed district, even if less than 2,500 acres, is within the territorial jurisdiction of two or more municipalities or two or more counties, except for proposed districts within a connected-city corridor established pursuant to s. 163.3246(13), the petition shall be filed with the Florida Land and Water Adjudicatory Commission and proceed in accordance with subsection (1).

(f) Notwithstanding any other provision of this subsection, within 90 days after a petition for the establishment of a community development district has been filed pursuant to this subsection, the governing body of the county or municipal corporation may transfer the petition to the Florida Land and Water Adjudicatory Commission, which shall make the determination to grant or deny the petition as provided in subsection (1). A county or municipal corporation shall have no right or power to grant or deny a petition that has been transferred to the Florida Land and Water Adjudicatory Commission.

(3) The governing body of any existing special district, created to provide one or more of the public improvements and community facilities authorized by this act, may petition for reestablishment of the existing district as a community development district pursuant to this act. The petition shall contain the information specified in subparagraphs (1)(a)1., 3., 4., 5., 6., and 7. and shall not require payment of a fee pursuant to paragraph (1)(b). In such case, the new district so formed shall assume the existing obligations, indebtedness, and guarantees of indebtedness of the district so subsumed, and the existing district shall be terminated.

**History.**—s. 2, ch. 80-407; ss. 4, 5, ch. 84-360; s. 28, ch. 85-55; s. 35, ch. 87-224; s. 34, ch. 96-410; s. 6, ch. 98-146; s. 35, ch. 99-378; s. 34, ch. 2000-364; s. 2, ch. 2007-160; s. 33, ch. 2008-4; s. 4, ch. 2009-142; s. 40, ch. 2011-139; s. 6, ch. 2012-212; s. 13, ch. 2015-30; s. 1, ch. 2016-94; s. 10, ch. 2018-158.

#### **190.006 Board of supervisors; members and meetings.—**

(1) The board of the district shall exercise the powers granted to the district pursuant to this act. The board shall consist of five members; except as otherwise provided herein, each member shall hold office for a term of 2 years or 4 years, as provided in this section, and until a successor is chosen and qualifies. The members of the board must be residents of the state and citizens of the United States.

(2)(a) Within 90 days following the effective date of the rule or ordinance establishing the district, there shall be held a meeting of the landowners of the district for the purpose of electing five supervisors for the district. Notice of the landowners' meeting shall be published once a week for 2 consecutive weeks in a newspaper which is in general circulation in the area of the district, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election. The landowners, when assembled at such meeting, shall organize by electing a chair who shall conduct the meeting. The chair may be any person present at the meeting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions.

(b) At such meeting, 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 person to be elected. A landowner may vote in person or by proxy in writing. 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 need not be notarized. A fraction of an acre shall be treated as 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. 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. The two candidates receiving the highest number of votes shall be elected for a period of 4 years, and the three candidates receiving the next largest number of votes shall be elected for a period of 2 years, with the term of office for each successful candidate commencing upon election. The members of the first board elected by landowners shall serve their respective 4-year or 2-year terms; however, the next election by landowners shall be held on the first Tuesday in November. Thereafter, there shall be an election of supervisors for the district every 2 years in November on a date established by the board and noticed pursuant to paragraph (a). The second and subsequent landowners' election shall be announced at a public meeting of the board at least 90 days prior to the date of the landowners' meeting and shall also be noticed pursuant to paragraph (a). Instructions on how all landowners may participate in the election, along with sample proxies, shall be provided during the board meeting that announces the landowners' meeting. The two candidates receiving the highest number of votes shall be elected to serve for a 4-year period, and the remaining candidate elected shall serve for a 2-year period.

(3)(a)1. If the board proposes to exercise the ad valorem taxing power authorized by s. 190.021, the district board shall call an election at which the members of the board of supervisors will be elected. Such election shall be held in conjunction with a primary or general election unless the district bears the cost of a special election. Each member shall be elected by the qualified electors of the district for a term of 4 years, except that, at the

first such election, three members shall be elected for a period of 4 years and two members shall be elected for a period of 2 years. All elected board members must be qualified electors of the district.

2.a. Regardless of whether a district has proposed to levy ad valorem taxes, commencing 6 years after the initial appointment of members or, for a district exceeding 5,000 acres in area or for a compact, urban, mixed-use district, 10 years after the initial appointment of members, the position of each member whose term has expired shall be filled by a qualified elector of the district, elected by the qualified electors of the district. However, for those districts established after June 21, 1991, and for those existing districts established after December 31, 1983, which have less than 50 qualified electors on June 21, 1991, sub-subparagraphs b. and d. shall apply. If, in the 6th year after the initial appointment of members, or 10 years after such initial appointment for districts exceeding 5,000 acres in area or for a compact, urban, mixed-use district, there are not at least 250 qualified electors in the district, or for a district exceeding 5,000 acres or for a compact, urban, mixed-use district, there are not at least 500 qualified electors, members of the board shall continue to be elected by landowners.

b. After the 6th or 10th year, once a district reaches 250 or 500 qualified electors, respectively, then the positions of two board members whose terms are expiring shall be filled by qualified electors of the district, elected by the qualified electors of the district for 4-year terms. The remaining board member whose term is expiring shall be elected for a 4-year term by the landowners and is not required to be a qualified elector. Thereafter, as terms expire, board members shall be qualified electors elected by qualified electors of the district for a term of 4 years.

c. Once a district qualifies to have any of its board members elected by the qualified electors of the district, the initial and all subsequent elections by the qualified electors of the district shall be held at the general election in November. The board shall adopt a resolution if necessary to implement this requirement when the board determines the number of qualified electors as required by sub-subparagraph d., to extend or reduce the terms of current board members.

d. On or before June 1 of each year, the board shall determine the number of qualified electors in the district as of the immediately preceding April 15. The board shall use and rely upon the official records maintained by the supervisor of elections and property appraiser or tax collector in each county in making this determination. Such determination shall be made at a properly noticed meeting of the board and shall become a part of the official minutes of the district.

(b) Elections of board members by qualified electors held pursuant to this subsection shall be nonpartisan and shall be conducted in the manner prescribed by law for holding general elections. The district shall publish a notice of the qualifying period set by the supervisor of elections for each election at least 2 weeks prior to the start of the qualifying period. Board members shall assume the office on the second Tuesday following their election. If no elector qualifies for a seat to be filled in an election, a vacancy in that seat shall be declared by the board effective on the second Tuesday following the election. Within 90 days thereafter, the board shall appoint a qualified elector to fill the vacancy. Until such appointment, the incumbent board member in that seat shall remain in office.

(c) Candidates seeking election to office by qualified electors under this subsection shall conduct their campaigns in accordance with the provisions of chapter 106 and shall file qualifying papers and qualify for individual seats in accordance with s. 99.061.

(d) The supervisor of elections shall appoint the inspectors and clerks of elections, prepare and furnish the ballots, designate polling places, and canvass the returns of the election of board members by qualified electors. The county canvassing board shall declare and certify the results of the election.

(4) Members of the board shall be known as supervisors and, upon entering into office, shall take and subscribe to the oath of office as prescribed by s. 876.05. They shall hold office for the terms for which they were elected or appointed and until their successors are chosen and qualified. If, during the term of office, a vacancy occurs, the remaining members of the board shall fill the vacancy by an appointment for the remainder of the unexpired term.

(5) A majority of the members of the board constitutes a quorum for the purposes of conducting its business and exercising its powers and for all other purposes. Action taken by the district shall be upon a vote of a majority of the members present unless general law or a rule of the district requires a greater number.

(6) As soon as practicable after each election or appointment, the board shall organize by electing one of its members as chair and by electing a secretary, who need not be a member of the board, and such other officers as the board may deem necessary.

(7) The board shall keep a permanent record book entitled "Record of Proceedings of \_(name of district)\_ Community Development District," in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, bonds given by all employees, and any and all corporate acts. The record book shall at reasonable times be opened to inspection in the same manner as state, county, and municipal records pursuant to chapter 119. The record book shall be kept at the office or other regular place of business maintained by the board in the county or municipality in which the district is located or within the boundaries of a development of regional impact or Florida Quality Development, or combination of a development of regional impact and Florida Quality Development, which includes the district.

(8) Each supervisor shall be entitled to receive for his or her services an amount not to exceed \$200 per meeting of the board of supervisors, not to exceed \$4,800 per year per supervisor, or an amount established by the electors at referendum. In addition, each supervisor shall receive travel and per diem expenses as set forth in s. 112.061.

(9) All meetings of the board shall be open to the public and governed by the provisions of chapter 286.

**History.**—s. 2, ch. 80-407; s. 6, ch. 84-360; s. 23, ch. 85-80; s. 3, ch. 91-308; s. 962, ch. 95-147; s. 36, ch. 99-378; s. 19, ch. 2000-158; s. 35, ch. 2004-345; s. 32, ch. 2004-353; s. 3, ch. 2007-160; s. 33, ch. 2008-95; s. 2, ch. 2009-142.

#### **190.007 Board of supervisors; general duties.—**

(1) The board shall employ, and fix the compensation of, a district manager. The district manager shall have charge and supervision of the works of the district and shall be responsible for preserving and maintaining any improvement or facility constructed or erected pursuant to the provisions of this act, for maintaining and operating the equipment owned by the district, and for performing such other duties as may be prescribed by the board. It shall not be a conflict of interest under chapter 112 for a board member or the district manager or another employee of the district to be a stockholder, officer, or employee of a landowner or of an entity affiliated with a landowner. The district manager may hire or otherwise employ and terminate the employment of such other persons, including, without limitation, professional, supervisory, and clerical employees, as may be necessary and authorized by the board. The compensation and other conditions of employment of the officers and employees of the district shall be as provided by the board.

(2) The board shall designate a person who is a resident of the state as treasurer of the district, who shall have charge of the funds of the district. Such funds shall be disbursed only upon the order, or pursuant to the resolution, of the board by warrant or check countersigned by the treasurer and by such other person as may be authorized by the board. The board may give the treasurer such other or additional powers and duties as the board may deem appropriate and may fix his or her compensation. The board may require the treasurer to give a bond in such amount, on such terms, and with such sureties as may be deemed satisfactory to the board to secure the performance by the treasurer of his or her powers and duties. The financial records of the board shall be audited by an independent certified public accountant at least once a year.

(3) The board is authorized to select as a depository for its funds any qualified public depository as defined in s. 280.02 which meets all the requirements of chapter 280 and has been designated by the Chief Financial Officer as a qualified public depository, upon such terms and conditions as to the payment of interest by such depository upon the funds so deposited as the board may deem just and reasonable.

**History.**—s. 2, ch. 80-407; s. 7, ch. 84-360; s. 32, ch. 86-191; s. 963, ch. 95-147; s. 170, ch. 2003-261; s. 4, ch. 2007-160.

#### **190.008 Budget; reports and reviews.—**

(1) The district shall provide financial reports in such form and such manner as prescribed pursuant to this chapter and chapter 218.

(2)(a) On or before each June 15, the district manager shall prepare a proposed budget for the ensuing fiscal year to be submitted to the board for board approval. The proposed budget shall include at the direction of the board an estimate of all necessary expenditures of the district for the ensuing fiscal year and an estimate of

income to the district from the taxes, assessments, and other revenues provided in this act. The board shall consider the proposed budget item by item and may either approve the budget as proposed by the district manager or modify the same in part or in whole. The board shall indicate its approval of the budget by resolution, which resolution shall provide for a hearing on the budget as approved. Notice of the hearing on the budget shall be published in a newspaper of general circulation in the area of the district once a week for 2 consecutive weeks, except that the first publication shall be not fewer than 15 days prior to the date of the hearing. The notice shall further contain a designation of the day, time, and place of the public hearing. At the time and place designated in the notice, the board shall hear all objections to the budget as proposed and may make such changes as the board deems necessary. At the conclusion of the budget hearing, the board shall, by resolution, adopt the budget as finally approved by the board. The budget shall be adopted prior to October 1 of each year.

(b) At least 60 days prior to adoption, the district board shall submit to the local governing authorities having jurisdiction over the area included in the district, for purposes of disclosure and information only, the proposed annual budget for the ensuing fiscal year and any proposed long-term financial plan or program of the district for future operations.

(c) The local governing authorities may review the proposed annual budget and any long-term financial plan or program and may submit written comments to the board for its assistance and information in adopting its annual budget and long-term financial plan or program.

**History.**—s. 2, ch. 80-407; s. 5, ch. 2007-160.

#### **190.009 Disclosure of public financing.—**

(1) The district shall take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by the district. Such information shall be made available to all existing residents, and to all prospective residents, of the district. The district shall furnish each developer of a residential development within the district with sufficient copies of that information to provide each prospective initial purchaser of property in that development with a copy, and any developer of a residential development within the district, when required by law to provide a public offering statement, shall include a copy of such information relating to the public financing and maintenance of improvements in the public offering statement. The district shall file the disclosure documents required by this subsection and any amendments thereto in the property records of each county in which the district is located.

(2) The Department of Economic Opportunity shall keep a current list of districts and their disclosures pursuant to this act and shall make such studies and reports and take such actions as it deems necessary.

**History.**—s. 2, ch. 80-407; s. 17, ch. 81-167; s. 15, ch. 83-55; s. 1, ch. 85-60; s. 2, ch. 90-46; s. 9, ch. 94-218; s. 37, ch. 99-378; s. 6, ch. 2007-160; s. 10, ch. 2008-240; s. 70, ch. 2011-142.

#### **190.011 General powers.—**The district shall have, and the body may exercise, the following powers:

(1) To sue and be sued in the name of the district; to adopt and use a seal and authorize the use of a facsimile thereof; to acquire, by purchase, gift, devise, or otherwise, and to dispose of, real and personal property, or any estate therein; and to make and execute contracts and other instruments necessary or convenient to the exercise of its powers.

(2) To apply for coverage of its employees under the state retirement system in the same manner as if such employees were state employees, subject to necessary action by the district to pay employer contributions into the state retirement fund.

(3) To contract for the services of consultants to perform planning, engineering, legal, or other appropriate services of a professional nature. Such contracts shall be subject to public bidding or competitive negotiation requirements as set forth in s. 190.033.

(4) To borrow money and accept gifts; to apply for and use grants or loans of money or other property from the United States, the state, a unit of local government, or any person for any district purposes and enter into agreements required in connection therewith; and to hold, use, and dispose of such moneys or property for any district purposes in accordance with the terms of the gift, grant, loan, or agreement relating thereto.

(5) To adopt rules and orders pursuant to the provisions of chapter 120 prescribing the powers, duties, and functions of the officers of the district; the conduct of the business of the district; the maintenance of records; and the form of certificates evidencing tax liens and all other documents and records of the district. The board may also adopt administrative rules with respect to any of the projects of the district and define the area to be included therein. The board may also adopt resolutions which may be necessary for the conduct of district business.

(6) To maintain an office at such place or places as it may designate within a county in which the district is located or within the boundaries of a development of regional impact or a Florida Quality Development, or a combination of a development of regional impact and a Florida Quality Development, which includes the district, which office must be reasonably accessible to the landowners. Meetings pursuant to s. 189.015(3) of a district within the boundaries of a development of regional impact or Florida Quality Development, or a combination of a development of regional impact and a Florida Quality Development, may be held at such office.

(7)(a) To hold, control, and acquire by donation, purchase, or condemnation, or dispose of, any public easements, dedications to public use, platted reservations for public purposes, or any reservations for those purposes authorized by this act and to make use of such easements, dedications, or reservations for any of the purposes authorized by this act.

(b) When real property in the district is owned by a governmental entity and subject to a ground lease as described in s. 190.003(14), to collect ground rent from landowners pursuant to a contract with such governmental entity and to contract with the county tax collector for collection of such ground rent using the procedures authorized in s. 197.3631, other than the procedures contained in s. 197.3632.

(8) To lease as lessor or lessee to or from any person, firm, corporation, association, or body, public or private, any projects of the type that the district is authorized to undertake and facilities or property of any nature for the use of the district to carry out any of the purposes authorized by this act.

(9) To borrow money and issue bonds, certificates, warrants, notes, or other evidence of indebtedness as hereinafter provided; to levy such tax and special assessments as may be authorized; and to charge, collect, and enforce fees and other user charges.

(10) To raise, by user charges or fees authorized by resolution of the board, amounts of money which are necessary for the conduct of the district activities and services and to enforce their receipt and collection in the manner prescribed by resolution not inconsistent with law.

(11) To exercise within the district, or beyond the district with prior approval by resolution of the governing body of the county if the taking will occur in an unincorporated area or with prior approval by resolution of the governing body of the municipality if the taking will occur within a municipality, the right and power of eminent domain, pursuant to the provisions of chapters 73 and 74, over any property within the state, except municipal, county, state, and federal property, for the uses and purposes of the district relating solely to water, sewer, district roads, and water management, specifically including, without limitation, the power for the taking of easements for the drainage of the land of one person over and through the land of another.

(12) To cooperate with, or contract with, other governmental agencies as may be necessary, convenient, incidental, or proper in connection with any of the powers, duties, or purposes authorized by this act.

(13) To assess and impose upon lands in the district ad valorem taxes as provided by this act.

(14) To determine, order, levy, impose, collect, and enforce special assessments pursuant to this act and chapter 170. Such special assessments may, in the discretion of the district, be collected and enforced pursuant to the provisions of ss. 197.3631, 197.3632, and 197.3635, chapter 170, or chapter 173.

(15) To exercise all of the powers necessary, convenient, incidental, or proper in connection with any of the powers, duties, or purposes authorized by this act.

(16) To exercise such special powers as may be authorized by this act.

**History.**—s. 2, ch. 80-407; s. 8, ch. 84-360; s. 46, ch. 89-169; s. 4, ch. 91-308; s. 38, ch. 99-378; s. 1, ch. 2003-39; s. 7, ch. 2007-160; s. 5, ch. 2009-142; s. 69, ch. 2014-22.

**190.012 Special powers; public improvements and community facilities.**—The district shall have, and the board may exercise, subject to the regulatory jurisdiction and permitting authority of all applicable governmental bodies, agencies, and special districts having authority with respect to any area included therein, any or all of the following special powers relating to public improvements and community facilities authorized by this act:

(1) To finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain systems, facilities, and basic infrastructures for the following:

(a) Water management and control for the lands within the district and to connect some or any of such facilities with roads and bridges.

(b) Water supply, sewer, and wastewater management, reclamation, and reuse or any combination thereof, and to construct and operate connecting intercepting or outlet sewers and sewer mains and pipes and water mains, conduits, or pipelines in, along, and under any street, alley, highway, or other public place or ways, and to dispose of any effluent, residue, or other byproducts of such system or sewer system.

(c) Bridges or culverts that may be needed across any drain, ditch, canal, floodway, holding basin, excavation, public highway, tract, grade, fill, or cut and roadways over levees and embankments, and to construct any and all of such works and improvements across, through, or over any public right-of-way, highway, grade, fill, or cut.

(d)1. District roads equal to or exceeding the applicable specifications of the county in which such district roads are located; roads and improvements to existing public roads that are owned by or conveyed to the local general-purpose government, the state, or the Federal Government; street lights; alleys; landscaping; hardscaping; and the undergrounding of electric utility lines. Districts may request the underground placement of utility lines by the local retail electric utility provider in accordance with the utility's tariff on file with the Public Service Commission and may finance the required contribution.

2. Buses, trolleys, transit shelters, ridesharing facilities and services, parking improvements, and related signage.

(e) Investigation and remediation costs associated with the cleanup of actual or perceived environmental contamination within the district under the supervision or direction of a competent governmental authority unless the covered costs benefit any person who is a landowner within the district and who caused or contributed to the contamination.

(f) Conservation areas, mitigation areas, and wildlife habitat, including the maintenance of any plant or animal species, and any related interest in real or personal property.

(g) Any other project within or without the boundaries of a district when a local government issued a development order pursuant to s. 380.06 approving or expressly requiring the construction or funding of the project by the district, or when the project is the subject of an agreement between the district and a governmental entity and is consistent with the local government comprehensive plan of the local government within which the project is to be located.

(h) Any other project, facility, or service required by a development approval, interlocal agreement, zoning condition, or permit issued by a governmental authority with jurisdiction in the district.

(2) After the local general-purpose government within the jurisdiction of which a power specified in this subsection is to be exercised consents to the exercise of such power by the district, the district shall have the power to plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain additional systems and facilities for:

(a) Parks and facilities for indoor and outdoor recreational, cultural, and educational uses.

(b) Fire prevention and control, including fire stations, water mains and plugs, fire trucks, and other vehicles and equipment.

(c) School buildings and related structures and site improvements, which may be leased, sold, or donated to the school district, for use in the educational system when authorized by the district school board.

(d) Security, including, but not limited to, guardhouses, fences and gates, electronic intrusion-detection systems, and patrol cars, when authorized by proper governmental agencies; except that the district may not exercise any police power, but may contract with the appropriate local general-purpose government agencies for an increased level of such services within the district boundaries. However, this paragraph does not prohibit a

district from contracting with a towing operator to remove a vehicle or vessel from a district-owned facility or property if the district follows the authorization and notice and procedural requirements in s. 715.07 for an owner or lessee of private property. The district's selection of a towing operator is not subject to public bidding if the towing operator is included in an approved list of towing operators maintained by the local government that has jurisdiction over the district's facility or property.

(e) Control and elimination of mosquitoes and other arthropods of public health importance.

(f) Waste collection and disposal.

(3) To adopt and enforce appropriate rules following the procedures of chapter 120, in connection with the provision of one or more services through its systems and facilities.

(4)(a) To adopt rules necessary for the district to enforce certain deed restrictions pertaining to the use and operation of real property within the district and outside the district pursuant to an interlocal agreement under chapter 163 if within another district or, if not within another district, with the consent of the county or municipality in which the deed restriction enforcement is proposed to occur. For the purpose of this subsection, the term "deed restrictions" means those covenants, conditions, restrictions, compliance mechanisms, and enforcement remedies contained in any applicable declarations of covenants and restrictions that govern the use and operation of real property and, for which covenants, conditions, and restrictions, there is no homeowners' association or property owner's association having respective enforcement powers unless, with respect to a homeowners' association whose board is under member control, the association and the district agree in writing to enforcement by the district. The district may adopt by rule all or certain portions of the deed restrictions that:

1. Relate to limitations, prohibitions, compliance mechanisms, or enforcement remedies that apply only to external appearances or uses and are deemed by the district to be generally beneficial for the district's landowners and for which enforcement by the district is appropriate, as determined by the district's board of supervisors; or

2. Are consistent with the requirements of a development order or regulatory agency permit.

(b) The board may vote to adopt such rules only when all of the following conditions exist:

1. The district was in existence on the effective date of this subsection, or is located within a development that consists of multiple developments of regional impact and a Florida Quality Development.

2. For residential districts, the majority of the board has been elected by qualified electors pursuant to the provisions of s. 190.006.

3. For residential districts, less than 25 percent of residential units are in a homeowners' association.

4. The declarant in any applicable declarations of covenants and restrictions has provided the board with a written agreement that such rules may be adopted. A memorandum of the agreement shall be recorded in the public records.

(c) Within 60 days after such rules take effect, the district shall record a notice of rule adoption stating generally what rules were adopted and where a copy of the rules may be obtained. Districts may impose fines for violations of such rules and enforce such rules and fines in circuit court through injunctive relief.

(d) The owners of property located outside the boundary of the district shall elect an advisor to the district board pursuant to paragraph (e). The sole responsibilities of the district board advisor are to review enforcement actions proposed by the district board against properties located outside the district and make recommendations relating to those proposed actions. Before the district board may enforce its rules against any owner of property located outside the district, the district board shall request the district board advisor to make a recommendation on the proposed enforcement action. The district board advisor must render a recommendation within 30 days after receiving a request from the district board or is deemed to have no objection to the district board's proposed decision or action.

(e)1. Whenever an interlocal agreement is entered into pursuant to paragraph (a), a district board advisor seat shall be created for one elected landowner whose property is within the jurisdiction of the governmental entity entering into the interlocal agreement but not within the boundaries of the district. The district board advisor shall be elected by landowners whose land is subject to enforcement by the district but whose land is not within the boundaries of the district. The district board advisor shall be elected for a 2-year term. The first election for a

district board advisor shall be within 90 days after the effective date of the interlocal agreement between the district and the government entity.

2. The election of the district board advisor shall occur at a meeting of eligible landowners. The district shall publish notice of the meeting and election once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the parties to the interlocal agreement. The notice must include instructions on how all landowners may participate in the election and how to obtain a proxy form. The last day of publication may not be less than 14 days or more than 28 days before the date of the election. The landowners, when assembled at the meeting, shall organize by electing a chair who shall conduct the meeting. The chair may be any person present at the meeting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions.

3. At the meeting, each landowner is entitled to cast one vote per acre of land owned by him or her and located within the district for each person to be elected. A landowner may vote in person or by proxy in writing. 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 need not be notarized. A fraction of an acre shall be treated as 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. The acreage of platted lots may not be aggregated for purposes of determining the number of voting units held by a landowner or a landowner's proxy.

4. If a vacancy occurs in the district advisor seat, a special landowner election shall be held within 60 days after the vacancy using the notice, proxy, and acreage voting provisions of this subsection.

**History.**—s. 2, ch. 80-407; s. 51, ch. 83-217; s. 9, ch. 84-360; s. 47, ch. 89-169; s. 8, ch. 93-51; s. 39, ch. 99-378; s. 15, ch. 2000-317; s. 47, ch. 2000-364; s. 33, ch. 2004-345; s. 30, ch. 2004-353; s. 8, ch. 2007-160; s. 9, ch. 2009-142; s. 2, ch. 2016-94; s. 11, ch. 2018-158.

**190.0125 Purchase, privatization, or sale of water, sewer, or wastewater reuse utility by district.**—No community development district may purchase or sell a water, sewer, or wastewater reuse utility that provides service to the public for compensation, or enter into a wastewater facility privatization contract for a wastewater facility, until the governing body of the community development district has held a public hearing on the purchase, sale, or wastewater facility privatization contract and made a determination that the purchase, sale, or wastewater facility privatization contract is in the public interest. In determining if the purchase, sale, or wastewater facility privatization contract is in the public interest, the community development district shall consider, at a minimum, the following:

- (1) The most recent available income and expense statement for the utility;
- (2) The most recent available balance sheet for the utility, listing assets and liabilities and clearly showing the amount of contributions-in-aid-of-construction and the accumulated depreciation thereon;
- (3) A statement of the existing rate base of the utility for regulatory purposes;
- (4) The physical condition of the utility facilities being purchased, sold, or subject to a wastewater facility privatization contract;
- (5) The reasonableness of the purchase, sales, or wastewater facility privatization contract price and terms;
- (6) The impacts of the purchase, sale, or wastewater facility privatization contract on utility customers, both positive and negative;

(7)(a) Any additional investment required and the ability and willingness of the purchaser or the private firm under a wastewater facility privatization contract to make that investment, whether the purchaser is the community development district or the entity purchasing the utility from the community development district;

(b) In the case of a wastewater facility privatization contract, the terms and conditions on which the private firm will provide capital investment and financing or a combination thereof for contemplated capital replacements, additions, expansions, and repairs. The community development district shall give significant weight to this criteria.

(8) The alternatives to the purchase, sale, or wastewater facility privatization contract and the potential impact on utility customers if the purchase, sale, or wastewater facility privatization contract is not made;

(9)(a) The ability of the purchaser or the private firm under a wastewater facility privatization contract to provide and maintain high-quality and cost-effective utility service, whether the purchaser is the community development district or the entity purchasing the utility from the community development district;

(b) In the case of a wastewater facility privatization contract, the community development district shall give significant weight to the technical expertise and experience of the private firm in carrying out the obligations specified in the wastewater facility privatization contract; and

(10) All moneys paid by a private firm to a community development district pursuant to a wastewater facility privatization contract shall be used for the purpose of reducing or offsetting property taxes, wastewater service rates, or debt reduction or making infrastructure improvements or capital asset expenditures or other public purpose; provided, however, nothing herein shall preclude the community development district from using all or part of the moneys for the purpose of the community development district's qualification for relief from the repayment of federal grant awards associated with the wastewater system as may be required by federal law or regulation.

The community development district shall prepare a statement showing that the purchase, sale, or wastewater facility privatization contract is in the public interest, including a summary of the purchaser's or private firm's experience in water, sewer, or wastewater reuse utility operation and a showing of financial ability to provide the service, whether the purchaser or private firm is the community development district or the entity purchasing the utility from the community development district.

**History.**—s. 3, ch. 84-84; s. 9, ch. 93-51; s. 9, ch. 96-202.

**190.013 Water management and control plan.**—In the event that the board assumes the responsibility for providing water management and control for the district as provided in s. 190.012(1)(a) which is to be financed by benefit special assessments, the board shall proceed to adopt water management and control plans, assess for benefits, and apportion and levy special assessments, as follows:

(1) The board shall cause to be made by the district's engineer, or such other engineer or engineers as the board may employ for that purpose, complete and comprehensive water management and control plans for the lands located within the district that will be improved in any part or in whole by any system of facilities that may be outlined and adopted, and the engineer shall make a report in writing to the board with maps and profiles of said surveys and an estimate of the cost of carrying out and completing the plans.

(2) Upon the completion of such plans, the board shall hold a hearing thereon to hear objections thereto, shall give notice of the time and place fixed for such hearing by publication once each week for 2 consecutive weeks in a newspaper of general circulation in the general area of the district, and shall permit the inspection of the plan at the office of the district by all persons interested. All objections to the plan shall be filed at or before the time fixed in the notice for the hearing and shall be in writing.

(3) After the hearing, the board shall consider the proposed plan and any objections thereto and may modify, reject, or adopt the plan or continue the hearing to a day certain for further consideration of the proposed plan or modifications thereof.

(4) When the board approves a plan, a resolution shall be adopted and a certified copy thereof shall be filed in the office of the secretary and incorporated by him or her into the records of the district.

(5) The water management and control plan may be altered in detail from time to time until the appraisal record herein provided is filed, but not in such manner as to affect materially the conditions of its adoption. After the appraisal record has been filed, no alteration of the plan shall be made, except as provided by this act.

(6) Within 20 days after the final adoption of the plan by the board, the board shall proceed pursuant to s. 298.301.

**History.**—s. 2, ch. 80-407; s. 5, ch. 91-308; s. 964, ch. 95-147; s. 26, ch. 97-40.

**190.014 Issuance of bond anticipation notes.**—In addition to the other powers provided for in this act, and not in limitation thereof, the district shall have the power, at any time, and from time to time after the issuance of any bonds of the district shall have been authorized, to borrow money for the purposes for which such bonds are to be issued in anticipation of the receipt of the proceeds of the sale of such bonds and to issue bond anticipation notes in a principal sum not in excess of the authorized maximum amount of such bond issue. Such notes shall be in such denomination or denominations, bear interest at such rate as the board may determine in compliance with s. 215.84, mature at such time or times not later than 5 years from the date of issuance, and be in such form and executed in such manner as the board shall prescribe. Such notes may be sold at either public or private sale or, if such notes shall be renewal notes, may be exchanged for notes then outstanding on such terms as the board shall determine. Such notes shall be paid from the proceeds of such bonds when issued. The board may, in its discretion, in lieu of retiring the notes by means of bonds, retire them by means of current revenues or from any taxes or assessments levied for the payment of such bonds; but in such event a like amount of the bonds authorized shall not be issued. Non-ad valorem assessments levied to pay interest on bond anticipation notes shall not constitute an installment of assessments under s. 190.022.

**History.**—s. 2, ch. 80-407; s. 9, ch. 83-215; s. 9, ch. 2007-160.

**190.015 Short-term borrowing.**—The district at any time may obtain loans, in such amount and on such terms and conditions as the board may approve, for the purpose of paying any of the expenses of the district or any costs incurred or that may be incurred in connection with any of the projects of the district, which loans shall bear such interest as the board may determine in compliance with s. 215.84, and may be payable from and secured by a pledge of such funds, revenues, taxes, and assessments as the board may determine, subject, however, to the provisions contained in any proceeding under which bonds were theretofore issued and are then outstanding. For the purpose of defraying such costs and expenses, the district may issue negotiable notes, warrants, or other evidences of debt to be payable at such times, to bear such interest as the board may determine in compliance with s. 215.84, and to be sold or discounted at such price or prices not less than 95 percent of par value and on such terms as the board may deem advisable. The board shall have the right to provide for the payment thereof by pledging the whole or any part of the funds, revenues, taxes, and assessments of the district. The approval of the electors residing in the district shall not be necessary except when required by the State Constitution.

**History.**—s. 2, ch. 80-407; s. 80, ch. 81-259; s. 10, ch. 83-215.

**190.016 Bonds.**—

(1) **SALE OF BONDS.**—Bonds may be sold in blocks or installments at different times, or an entire issue or series may be sold at one time. Bonds may be sold at public or private sale after such advertisement, if any, as the board may deem advisable but not in any event at less than 90 percent of the par value thereof, together with accrued interest thereon. Bonds may be sold or exchanged for refunding bonds. Special assessment and revenue bonds may be delivered by the district as payment of the purchase price of any project or part thereof, or a combination of projects or parts thereof, or as the purchase price or exchange for any property, real, personal, or mixed, including franchises or services rendered by any contractor, engineer, or other person, all at one time or in blocks from time to time, in such manner and upon such terms as the board in its discretion shall determine. The price or prices for any bonds sold, exchanged, or delivered may be:

- (a) The money paid for the bonds;
- (b) The principal amount, plus accrued interest to the date of redemption or exchange, or outstanding obligations exchanged for refunding bonds; and
- (c) In the case of special assessment or revenue bonds, the amount of any indebtedness to contractors or other persons paid with such bonds, or the fair value of any properties exchanged for the bonds, as determined by the board.

(2) **AUTHORIZATION AND FORM OF BONDS.**—Any general obligation bonds, benefit bonds, or revenue bonds may be authorized by resolution or resolutions of the board which shall be adopted by a majority of all the members thereof then in office. Such resolution or resolutions may be adopted at the same meeting at which they are introduced and need not be published or posted. The board may, by resolution, authorize the issuance of bonds and

fix the aggregate amount of bonds to be issued; the purpose or purposes for which the moneys derived therefrom shall be expended, including, but not limited to, payment of costs as defined in s. 190.003(8); the rate or rates of interest, in compliance with s. 215.84; the denomination of the bonds; whether or not the bonds are to be issued in one or more series; the date or dates of maturity, which shall not exceed 40 years from their respective dates of issuance; the medium of payment; the place or places within or without the state where payment shall be made; registration privileges; redemption terms and privileges, whether with or without premium; the manner of execution; the form of the bonds, including any interest coupons to be attached thereto; the manner of execution of bonds and coupons; and any and all other terms, covenants, and conditions thereof and the establishment of revenue or other funds. Such authorizing resolution or resolutions may further provide for the contracts authorized by s. 159.825(1)(f) and (g) regardless of the tax treatment of such bonds being authorized, subject to the finding by the board of a net saving to the district resulting by reason thereof. Such authorizing resolution may further provide that such bonds may be executed in accordance with the Registered Public Obligations Act, except that bonds not issued in registered form shall be valid if manually countersigned by an officer designated by appropriate resolution of the board. The seal of the district may be affixed, lithographed, engraved, or otherwise reproduced in facsimile on such bonds. In case any officer whose signature shall appear on any bonds or coupons shall cease to be such officer before the delivery of such bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes the same as if he or she had remained in office until such delivery.

(3) INTERIM CERTIFICATES; REPLACEMENT CERTIFICATES.—Pending the preparation of definitive bonds, the board may issue interim certificates or receipts or temporary bonds, in such form and with such provisions as the board may determine, exchangeable for definitive bonds when such bonds have been executed and are available for delivery. The board may also provide for the replacement of any bonds which become mutilated, lost, or destroyed.

(4) NEGOTIABILITY OF BONDS.—Any bond issued under this act or any temporary bond, in the absence of an express recital on the face thereof that it is nonnegotiable, shall be fully negotiable and shall be and constitute a negotiable instrument within the meaning and for all purposes of the law merchant and the laws of the state.

(5) DEFEASANCE.—The board may make such provision with respect to the defeasance of the right, title, and interest of the holders of any of the bonds and obligations of the district in any revenues, funds, or other properties by which such bonds are secured as the board deems appropriate and, without limitation on the foregoing, may provide that when such bonds or obligations become due and payable or shall have been called for redemption and the whole amount of the principal and interest and premium, if any, due and payable upon the bonds or obligations then outstanding shall be held in trust for such purpose and provision shall also be made for paying all other sums payable in connection with such bonds or other obligations, then and in such event the right, title, and interest of the holders of the bonds in any revenues, funds, or other properties by which such bonds are secured shall thereupon cease, terminate, and become void; and the board may apply any surplus in any sinking fund established in connection with such bonds or obligations and all balances remaining in all other funds or accounts other than money held for the redemption or payment of the bonds or other obligations to any lawful purpose of the district as the board shall determine.

(6) ISSUANCE OF ADDITIONAL BONDS.—If the proceeds of any bonds are less than the cost of completing the project in connection with which such bonds were issued, the board may authorize the issuance of additional bonds, upon such terms and conditions as the board may provide in the resolution authorizing the issuance thereof, but only in compliance with the resolution or other proceedings authorizing the issuance of the original bonds.

(7) REFUNDING BONDS.—The district shall have the power to issue bonds to provide for the retirement or refunding of any bonds or obligations of the district that at the time of such issuance are or subsequently thereto become due and payable, or that at the time of issuance have been called or are or will be subject to call for redemption within 10 years thereafter, or the surrender of which can be procured from the holders thereof at prices satisfactory to the board. Refunding bonds may be issued at any time when in the judgment of the board such issuance will be advantageous to the district. No approval of the qualified electors residing in the district shall be required for the issuance of refunding bonds except in cases in which such approval is required by the State Constitution. The board may by resolution confer upon the holders of such refunding bonds all rights, powers, and

remedies to which the holders would be entitled if they continued to be the owners and had possession of the bonds for the refinancing of which such refunding bonds are issued, including, but not limited to, the preservation of the lien of such bonds on the revenues of any project or on pledged funds, without extinguishment, impairment, or diminution thereof. The provisions of this act pertaining to bonds of the district shall, unless the context otherwise requires, govern the issuance of refunding bonds, the form and other details thereof, the rights of the holders thereof, and the duties of the board with respect to them.

(8) REVENUE BONDS.—

(a) The district shall have the power to issue revenue bonds from time to time without limitation as to amount. Such revenue bonds may be secured by, or payable from, the gross or net pledge of the revenues to be derived from any project or combination of projects; from the rates, fees, or other charges to be collected from the users of any project or projects; from any revenue-producing undertaking or activity of the district; from special assessments; or from any other source or pledged security. Such bonds shall not constitute an indebtedness of the district, and the approval of the qualified electors shall not be required unless such bonds are additionally secured by the full faith and credit and taxing power of the district.

(b) Any two or more projects may be combined and consolidated into a single project and may hereafter be operated and maintained as a single project. The revenue bonds authorized herein may be issued to finance any one or more of such projects, regardless of whether or not such projects have been combined and consolidated into a single project. If the board deems it advisable, the proceedings authorizing such revenue bonds may provide that the district may thereafter combine the projects then being financed or theretofore financed with other projects to be subsequently financed by the district and that revenue bonds to be thereafter issued by the district shall be on parity with the revenue bonds then being issued, all on such terms, conditions, and limitations as shall have been provided in the proceeding which authorized the original bonds.

(9) GENERAL OBLIGATION BONDS.—

(a) The district shall have the power from time to time to issue general obligation bonds to finance or refinance capital projects or to refund outstanding bonds in an aggregate principal amount of bonds outstanding at any one time not in excess of 35 percent of the assessed value of the taxable property within the district as shown on the pertinent tax records at the time of the authorization of the general obligation bonds for which the full faith and credit of the district is pledged. Except for refunding bonds, no general obligation bonds shall be issued unless the bonds are issued to finance or refinance a capital project and the issuance has been approved at an election held in accordance with the requirements for such election as prescribed by the State Constitution. Such elections shall be called to be held in the district by the board of county commissioners of the county upon the request of the board of the district. The expenses of calling and holding an election shall be at the expense of the district, and the district shall reimburse the county for any expenses incurred in calling or holding such election.

(b) The district may pledge its full faith and credit for the payment of the principal and interest on such general obligation bonds and for any reserve funds provided therefor and may unconditionally and irrevocably pledge itself to levy ad valorem taxes on all taxable property in the district, to the extent necessary for the payment thereof, without limitations as to rate or amount.

(c) If the board determines to issue general obligation bonds for more than one capital project, the approval of the issuance of the bonds for each and all such projects may be submitted to the electors on one and the same ballot. The failure of the electors to approve the issuance of bonds for any one or more capital projects shall not defeat the approval of bonds for any capital project which has been approved by the electors.

(d) In arriving at the amount of general obligation bonds permitted to be outstanding at any one time pursuant to paragraph (a), there shall not be included any general obligation bonds which are additionally secured by the pledge of:

1. Special assessments levied in an amount sufficient to pay the principal and interest on the general obligation bonds so additionally secured, which assessments have been equalized and confirmed by resolution or ordinance of the board pursuant to s. 170.08.
2. Water revenues, sewer revenues, or water and sewer revenues of the district to be derived from user fees in an amount sufficient to pay the principal and interest on the general obligation bonds so additionally secured.

3. Any combination of assessments and revenues described in subparagraphs 1. and 2.

(10) BONDS AS LEGAL INVESTMENT OR SECURITY.—

(a) Notwithstanding any provisions of any other law to the contrary, all bonds issued under the provisions of this act shall constitute legal investments for savings banks, banks, trust companies, insurance companies, executors, administrators, trustees, guardians, and other fiduciaries and for any board, body, agency, instrumentality, county, municipality, or other political subdivision of the state and shall be and constitute security which may be deposited by banks or trust companies as security for deposits of state, county, municipal, or other public funds or by insurance companies as required or voluntary statutory deposits.

(b) Any bonds issued by the district shall be incontestable in the hands of bona fide purchasers or holders for value and shall not be invalid because of any irregularity or defect in the proceedings for the issue and sale thereof.

(11) COVENANTS.—Any resolution authorizing the issuance of bonds may contain such covenants as the board may deem advisable, and all such covenants shall constitute valid and legally binding and enforceable contracts between the district and the bondholders, regardless of the time of issuance thereof. Such covenants may include, without limitation, covenants concerning the disposition of the bond proceeds; the use and disposition of project revenues; the pledging of revenues, taxes, and assessments; the obligations of the district with respect to the operation of the project and the maintenance of adequate project revenues; the issuance of additional bonds; the appointment, powers, and duties of trustees and receivers; the acquisition of outstanding bonds and obligations; restrictions on the establishing of competing projects or facilities; restrictions on the sale or disposal of the assets and property of the district; the priority of assessment liens; the priority of claims by bondholders on the taxing power of the district; the maintenance of deposits to assure the payment of revenues by users of district facilities and services; the discontinuance of district services by reason of delinquent payments; acceleration upon default; the execution of necessary instruments; the procedure for amending or abrogating covenants with the bondholders; and such other covenants as may be deemed necessary or desirable for the security of the bondholders.

(12) VALIDATION PROCEEDINGS.—The power of the district to issue bonds under the provisions of this act may be determined, and any of the bonds of the district maturing over a period of more than 5 years shall be validated and confirmed, by court decree, under the provisions of chapter 75 and laws amendatory thereof or supplementary thereto.

(13) ACT FURNISHES FULL AUTHORITY FOR ISSUANCE OF BONDS.—This act constitutes full and complete authority for the issuance of bonds and the exercise of the powers of the district provided herein. No procedures or proceedings, publications, notices, consents, approvals, orders, acts, or things by the board, or any board, officers, commission, department, agency, or instrumentality of the district, other than those required by this act, shall be required to perform anything under this act, except that the issuance or sale of bonds pursuant to the provisions of this act shall comply with the general law requirements applicable to the issuance or sale of bonds by the district. Nothing in this act shall be construed to authorize the district to utilize bond proceeds to fund the ongoing operations of the district.

(14) PLEDGE BY THE STATE TO THE BONDHOLDERS OF THE DISTRICT.—The state pledges to the holders of any bonds issued under this act that it will not limit or alter the rights of the district to own, acquire, construct, reconstruct, improve, maintain, operate, or furnish the projects or to levy and collect the taxes, assessments, rentals, rates, fees, and other charges provided for herein and to fulfill the terms of any agreement made with the holders of such bonds or other obligations and that it will not in any way impair the rights or remedies of such holders.

(15) DEFAULT.—A default on the bonds or obligations of a district shall not constitute a debt or obligation of a local general-purpose government or the state.

**History.**—s. 2, ch. 80-407; s. 11, ch. 83-215; s. 10, ch. 84-360; s. 24, ch. 85-80; s. 6, ch. 91-308; s. 965, ch. 95-147; s. 8, ch. 98-47; s. 6, ch. 2009-142.

**190.017 Trust agreements.**—Any issue of bonds shall be secured by a trust agreement by and between the district and a corporate trustee or trustees, which may be any trust company or bank having the powers of a trust company within or without the state. The resolution authorizing the issuance of the bonds or such trust agreement may pledge the revenues to be received from any projects of the district and may contain such provisions for protecting and enforcing the rights and remedies of the bondholders as the board may approve, including, without limitation, covenants setting forth the duties of the district in relation to: the acquisition, construction, reconstruction, improvement, maintenance, repair, operation, and insurance of any projects; the fixing and revising of the rates, fees, and charges; and the custody, safeguarding, and application of all moneys and for the employment of consulting engineers in connection with such acquisition, construction, reconstruction, improvement, maintenance, repair, or operation. It shall be lawful for any bank or trust company within or without the state which may act as a depository of the proceeds of bonds or of revenues to furnish such indemnifying bonds or to pledge such securities as may be required by the district. Such resolution or trust agreement may set forth the rights and remedies of the bondholders and of the trustee, if any, and may restrict the individual right of action by bondholders. The board may provide for the payment of proceeds of the sale of the bonds and the revenues of any project to such officer, board, or depository as it may designate for the custody thereof and may provide for the method of disbursement thereof with such safeguards and restrictions as it may determine. All expenses incurred in carrying out the provisions of such resolution or trust agreement may be treated as part of the cost of operation of the project to which such trust agreement pertains.

**History.**—s. 2, ch. 80-407.

**190.021 Taxes; non-ad valorem assessments.**—

(1) **AD VALOREM TAXES.**—An elected board shall have the power to levy and assess an ad valorem tax on all the taxable property in the district to construct, operate, and maintain assessable improvements; to pay the principal of, and interest on, any general obligation bonds of the district; and to provide for any sinking or other funds established in connection with any such bonds. An ad valorem tax levied by the board for operating purposes, exclusive of debt service on bonds, shall not exceed 3 mills, except that a district authorized by a local general-purpose government to exercise one or more powers specified in s. 190.012(2) may levy an additional 2 mills for operating purposes, exclusive of debt service on bonds. The ad valorem tax provided for herein shall be in addition to county and all other ad valorem taxes provided for by law. Such tax shall be assessed, levied, and collected in the same manner and same time as county taxes. The levy of ad valorem taxes shall be approved by referendum when required by the State Constitution.

(2) **BENEFIT SPECIAL ASSESSMENTS.**—The board shall annually determine, order, and levy the annual installment of the total benefit special assessments for bonds issued and related expenses to finance district facilities and projects which are levied under this act. These assessments may be due and collected during each year that county taxes are due and collected, in which case such annual installment and levy shall be evidenced to and certified to the property appraiser by the board not later than August 31 of each year, and such assessment shall be entered by the property appraiser on the county tax rolls, and shall be collected and enforced by the tax collector in the same manner and at the same time as county taxes, and the proceeds thereof shall be paid to the district. However, this subsection shall not prohibit the district in its discretion from using the method prescribed in either s. 197.363 or s. 197.3632 for collecting and enforcing these assessments. Notice of the proposed amount of the assessment pursuant to s. 200.069 that includes the date and time of the hearing may be used in lieu of the notice provisions of s. 197.3632(4)(b). These benefit special assessments shall be a lien on the property against which assessed until paid and shall be enforceable in like manner as county taxes. The amount of the assessment for the exercise of the district's powers under ss. 190.011 and 190.012 shall be determined by the board based upon a report of the district's engineer and assessed by the board upon such lands, which may be part or all of the lands within the district benefited by the improvement, apportioned between benefited lands in proportion to the benefits received by each tract of land.

(3) **MAINTENANCE SPECIAL ASSESSMENTS.**—To maintain and preserve the facilities and projects of the district, the board may levy a maintenance special assessment. This assessment may be evidenced to and certified to the

property appraiser by the board of supervisors not later than August 31 of each year and shall be entered by the property appraiser on the county tax rolls and shall be collected and enforced by the tax collector in the same manner and at the same time as county taxes, and the proceeds therefrom shall be paid to the district. However, this subsection shall not prohibit the district in its discretion from using the method prescribed in either s. 197.363 or s. 197.3632 for collecting and enforcing these assessments. Notice of the proposed amount of the assessment pursuant to s. 200.069 that includes the date and time of the hearing may be used in lieu of the notice provisions of s. 197.3632(4)(b). These maintenance special assessments shall be a lien on the property against which assessed until paid and shall be enforceable in like manner as county taxes. The amount of the maintenance special assessment for the exercise of the district's powers under ss. 190.011 and 190.012 shall be determined by the board based upon a report of the district's engineer and assessed by the board upon such lands, which may be all of the lands within the district benefited by the maintenance thereof, apportioned between the benefited lands in proportion to the benefits received by each tract of land.

(4) **ENFORCEMENT OF TAXES.**—The collection and enforcement of all taxes levied by the district shall be at the same time and in like manner as county taxes, and the provisions of the Florida Statutes relating to the sale of lands for unpaid and delinquent county taxes; the issuance, sale, and delivery of tax certificates for such unpaid and delinquent county taxes; the redemption thereof; the issuance to individuals of tax deeds based thereon; and all other procedures in connection therewith shall be applicable to the district to the same extent as if such statutory provisions were expressly set forth herein. All taxes shall be subject to the same discounts as county taxes.

(5) **WHEN UNPAID TAX IS DELINQUENT; PENALTY.**—All taxes provided for in this act shall become delinquent and bear penalties on the amount of such taxes in the same manner as county taxes.

(6) **TAX EXEMPTION.**—All bonds issued hereunder and interest paid thereon and all fees, charges, and other revenues derived by the district from the projects provided by this act are exempt from all taxes by the state or by any political subdivision, agency, or instrumentality thereof; however, any interest, income, or profits on debt obligations issued hereunder are not exempt from the tax imposed by chapter 220. Further, districts are not exempt from the provisions of chapter 212.

(7) **TRANSITIONAL PROVISIONS.**—Nothing in this act shall be deemed to affect any benefit tax, maintenance tax, non-ad valorem assessment, ad valorem tax, or special assessment imposed by a community development district as of June 21, 1991. Nothing in this act shall be construed to affect any tax or assessment pledged to secure or authorized pursuant to a trust indenture under this chapter, and the district imposing such tax or assessment is hereby authorized to impose such tax or assessment under the terms required by the trust indenture. The terms benefit taxes or maintenance taxes used in this chapter prior to June 21, 1991, are redesignated as benefit or maintenance special assessments pursuant to this act, and such terms may be used interchangeably under the terms of an existing trust indenture.

(8) **STATUS OF ASSESSMENTS.**—Benefit special assessments, maintenance special assessments, and special assessments are non-ad valorem assessments as defined by s. 197.3632.

(9) **ASSESSMENTS CONSTITUTE LIENS; COLLECTION.**—Benefit special assessments and maintenance special assessments authorized by this section, and special assessments authorized by s. 190.022 and chapter 170, shall constitute a lien on the property against which assessed from the date of imposition thereof until paid, coequal with the lien of state, county, municipal, and school board taxes. These non-ad valorem assessments may be collected, at the district's discretion, by the tax collector pursuant to the provisions of s. 197.363 or s. 197.3632, or in accordance with other collection measures provided by law.

(10) **LAND OWNED BY GOVERNMENTAL ENTITY.**—Except as otherwise provided by law, no levy of ad valorem taxes or non-ad valorem assessments under this chapter, or chapter 170, chapter 197, or otherwise, by a board of a district on property of a governmental entity that is subject to a ground lease as described in s. 190.003(14), shall constitute a lien or encumbrance on the underlying fee interest of such governmental entity.

**History.**—s. 2, ch. 80-407; s. 11, ch. 84-360; s. 48, ch. 89-169; s. 7, ch. 91-308; s. 40, ch. 99-378; s. 35, ch. 2000-364; s. 10, ch. 2007-160; s. 7, ch. 2009-142.

**190.022 Special assessments.—**

(1) The board may levy special assessments for the construction, reconstruction, acquisition, or maintenance of district facilities authorized under this chapter using the procedures for levy and collection provided in chapter 170 or chapter 197.

(2) Notwithstanding the provisions of s. 170.09, district assessments may be made payable in no more than 30 yearly installments.

**History.**—s. 2, ch. 80-407; s. 12, ch. 84-360; s. 8, ch. 91-308; s. 41, ch. 99-378.

**190.023 Issuance of certificates of indebtedness based on assessments for assessable improvements; assessment bonds.—**

(1) The board may, after any assessments for assessable improvements are made, determined, and confirmed as provided in s. 190.022, issue certificates of indebtedness for the amount so assessed against the abutting property or property otherwise benefited, as the case may be; and separate certificates shall be issued against each part or parcel of land or property assessed, which certificates shall state the general nature of the improvement for which the assessment is made. The certificates shall be payable in annual installments in accordance with the installments of the special assessment for which they are issued. The board may determine the interest to be borne by such certificates, in compliance with s. 215.84, and may sell such certificates at either private or public sale and determine the form, manner of execution, and other details of such certificates. The certificates shall recite that they are payable only from the special assessments levied and collected from the part or parcel of land or property against which they are issued. The proceeds of such certificates may be pledged for the payment of principal of and interest on any revenue bonds or general obligation bonds issued to finance in whole or in part such assessable improvement, or, if not so pledged, may be used to pay the cost or part of the cost of such assessable improvements.

(2) The district may also issue assessment bonds or other obligations payable from a special fund into which such certificates of indebtedness referred to in the preceding subsection may be deposited; or, if such certificates of indebtedness have not been issued, the district may assign to such special fund for the benefit of the holders of such assessment bonds or other obligations, or to a trustee for such bondholders, the assessment liens provided for in this act unless such certificates of indebtedness or assessment liens have been theretofore pledged for any bonds or other obligations authorized hereunder. In the event of the creation of such special fund and the issuance of such assessment bonds or other obligations, the proceeds of such certificates of indebtedness or assessment liens deposited therein shall be used only for the payment of the assessment bonds or other obligations issued as provided in this section. The district is authorized to covenant with the holders of such assessment bonds or other obligations that it will diligently and faithfully enforce and collect all the special assessments and interest and penalties thereon for which such certificates of indebtedness or assessment liens have been deposited in or assigned to such fund; to foreclose such assessment liens so assigned to such special fund or represented by the certificates of indebtedness deposited in the special fund, after such assessment liens have become delinquent, and deposit the proceeds derived from such foreclosure, including interest and penalties, in such special fund; and to make any other covenants deemed necessary or advisable in order to properly secure the holders of such assessment bonds or other obligations.

(3) The assessment bonds or other obligations issued pursuant to this section shall have such dates of issue and maturity as shall be deemed advisable by the board; however, the maturities of such assessment bonds or other obligations shall not be more than 2 years after the due date of the last installment which will be payable on any of the special assessments for which such assessment liens, or the certificates of indebtedness representing such assessment liens, are assigned to or deposited in such special fund.

(4) Such assessment bonds or other obligations issued under this section shall bear such interest as the board may determine, not to exceed a rate which is in compliance with s. 215.84, and shall be executed, shall have such provisions for redemption prior to maturity, shall be sold in the manner and be subject to all of the applicable provisions contained in this act for revenue bonds, except as the same may be inconsistent with the provisions of this section.

(5) All assessment bonds or other obligations issued under the provisions of this act, except certificates of indebtedness issued against separate lots or parcels of land or property as provided in this section, shall be and constitute and shall have all the qualities and incidents of negotiable instruments under the law merchant and the laws of the state.

**History.**—s. 2, ch. 80-407; s. 81, ch. 81-259; s. 12, ch. 83-215.

**190.024 Tax liens.**—All taxes of the district provided for in this act, together with all penalties for default in the payment of the same and all costs in collecting the same, including a reasonable attorney's fee fixed by the court and taxed as a cost in the action brought to enforce payment, shall, from January 1 for each year the property is liable to assessment and until paid, constitute a lien of equal dignity with the liens for state and county taxes and other taxes of equal dignity with state and county taxes upon all the lands against which such taxes shall be levied. A sale of any of the real property within the district for state and county or other taxes shall not operate to relieve or release the property so sold from the lien for subsequent district taxes or installments of district taxes, which lien may be enforced against such property as though no such sale thereof had been made. The provisions of ss. 194.171, 197.122, 197.333, and 197.432 shall be applicable to district taxes with the same force and effect as if such provisions were expressly set forth in this act.

**History.**—s. 2, ch. 80-407; s. 33, ch. 82-226; s. 202, ch. 85-342; s. 27, ch. 95-280.

**190.025 Payment of taxes and redemption of tax liens by the district; sharing in proceeds of tax sale.**—

(1) The district has the right to:

(a) Pay any delinquent state, county, district, municipal, or other tax or assessment upon lands located wholly or partially within the boundaries of the district; and

(b) To redeem or purchase any tax sales certificates issued or sold on account of any state, county, district, municipal, or other taxes or assessments upon lands located wholly or partially within the boundaries of the district.

(2) Delinquent taxes paid, or tax sales certificates redeemed or purchased, by the district, together with all penalties for the default in payment of the same and all costs in collecting the same and a reasonable attorney's fee, shall constitute a lien in favor of the district of equal dignity with the liens of state and county taxes and other taxes of equal dignity with state and county taxes upon all the real property against which the taxes were levied. The lien of the district may be foreclosed in the manner provided in this act.

(3) In any sale of land pursuant to s. 197.542 and amendments thereto, the district may certify to the clerk of the circuit court of the county holding such sale the amount of taxes due to the district upon the lands sought to be sold; and the district shall share in the disbursement of the sales proceeds in accordance with the provisions of this act and under the laws of the state.

**History.**—s. 2, ch. 80-407; s. 203, ch. 85-342.

**190.026 Foreclosure of liens.**—Any lien in favor of the district arising under this act may be foreclosed by the district by foreclosure proceedings in the name of the district in a court of competent jurisdiction as provided by general law in like manner as is provided in chapter 170 or chapter 173 and amendments thereto; the provisions of those chapters shall be applicable to such proceedings with the same force and effect as if those provisions were expressly set forth in this act. Any act required or authorized to be done by or on behalf of a municipality in foreclosure proceedings under chapter 170 or chapter 173 may be performed by such officer or agent of the district as the board of supervisors may designate. Such foreclosure proceedings may be brought at any time after the expiration of 1 year from the date any tax, or installment thereof, becomes delinquent; however no lien shall be foreclosed against any political subdivision or agency of the state. Other legal remedies shall remain available.

**History.**—s. 2, ch. 80-407; s. 11, ch. 2007-160.

**190.031 Mandatory use of certain district facilities and services.**—To the full extent permitted by law, the district shall require all lands, buildings, premises, persons, firms, and corporations within the district to use the water management and control facilities and water and sewer facilities of the district.

**History.**—s. 2, ch. 80-407.

**190.033 Bids required.—**

(1) No contract shall be let by the board for any goods, supplies, or materials to be purchased when the amount thereof to be paid by the district shall exceed the amount provided in s. 287.017 for category four, unless notice of bids or other competitive solicitation, including requests for proposals or qualifications, is advertised once in a newspaper in general circulation in the county and in the district. Any board seeking to construct or improve a public building, structure, or other public works shall comply with the bidding procedures of s. 255.20 and other applicable general law. In each case, the bid of the lowest responsive and responsible bidder shall be accepted unless all bids are rejected because the bids are too high, or the board determines it is in the best interests of the district to reject all bids. In each case in which requests for proposals, qualifications, or other competitive solicitations are used, the district shall determine which response is most advantageous for the district and award the contract to that proposer. The board may require the bidders or proposers to furnish bond with a responsible surety to be approved by the board. If the district does not receive a response to its competitive solicitation, the district may proceed to purchase such goods, supplies, materials, or construction services in the manner it deems in the best interests of the district. Nothing in this section shall prevent the board from undertaking and performing the construction, operation, and maintenance of any project or facility authorized by this act by the employment of labor, material, and machinery.

(2) The provisions of the Consultants' Competitive Negotiation Act, s. 287.055, apply to contracts for engineering, architecture, landscape architecture, or registered surveying and mapping services let by the board.

(3) Contracts for maintenance services for any district facility or project shall be subject to competitive solicitation requirements when the amount thereof to be paid by the district exceeds the amount provided in s. 287.017 for category four. The district shall adopt rules, policies, or procedures establishing competitive solicitation procedures for maintenance services. Contracts for other services shall not be subject to competitive solicitation unless the district adopts a rule, policy, or procedure applying competitive solicitation procedures to said contracts.

**History.**—s. 2, ch. 80-407; s. 9, ch. 91-308; s. 113, ch. 94-119; s. 42, ch. 99-378; s. 12, ch. 2007-160.

**190.035 Fees, rentals, and charges; procedure for adoption and modifications; minimum revenue requirements.—**

(1) The district is authorized to prescribe, fix, establish, and collect rates, fees, rentals, or other charges, hereinafter sometimes referred to as “revenues,” and to revise the same from time to time, for the facilities and services furnished by the district, within the limits of the district, including, but not limited to, recreational facilities, water management and control facilities, and water and sewer systems; to recover the costs of making connection with any district facility or system; and to provide for reasonable penalties against any user or property for any such rates, fees, rentals, or other charges that are delinquent.

(2) No such rates, fees, rentals, or other charges for any of the facilities or services of the district shall be fixed until after a public hearing at which all the users of the proposed facility or services or owners, tenants, or occupants served or to be served thereby and all other interested persons shall have an opportunity to be heard concerning the proposed rates, fees, rentals, or other charges. Rates, fees, rentals, and other charges shall be adopted under the administrative rulemaking authority of the district, but shall not apply to district leases. Notice of such public hearing setting forth the proposed schedule or schedules of rates, fees, rentals, and other charges shall have been published in a newspaper in the county and of general circulation in the district at least once and at least 10 days prior to such public hearing. The rulemaking hearing may be adjourned from time to time. After such hearing, such schedule or schedules, either as initially proposed or as modified or amended, may be finally adopted. A copy of the schedule or schedules of such rates, fees, rentals, or charges as finally adopted shall be kept on file in an office designated by the board and shall be open at all reasonable times to public inspection. The rates, fees, rentals, or charges so fixed for any class of users or property served shall be extended to cover any additional users or properties thereafter served which shall fall in the same class, without the necessity of any notice or hearing.

(3) Such rates, fees, rentals, and charges shall be just and equitable and uniform for users of the same class, and when appropriate may be based or computed either upon the amount of service furnished, upon the number of average number of persons residing or working in or otherwise occupying the premises served, or upon any other factor affecting the use of the facilities furnished, or upon any combination of the foregoing factors, as may be determined by the board on an equitable basis.

(4) The rates, fees, rentals, or other charges prescribed shall be such as will produce revenues, together with any other assessments, taxes, revenues, or funds available or pledged for such purpose, at least sufficient to provide for the items hereinafter listed, but not necessarily in the order stated:

(a) To provide for all expenses of operation and maintenance of such facility or service;

(b) To pay when due all bonds and interest thereon for the payment of which such revenues are, or shall have been, pledged or encumbered, including reserves for such purpose; and

(c) To provide for any other funds which may be required under the resolution or resolutions authorizing the issuance of bonds pursuant to this act.

(5) The board shall have the power to enter into contracts for the use of the projects of the district and with respect to the services and facilities furnished or to be furnished by the district.

**History.**—s. 2, ch. 80-407; s. 10, ch. 91-308.

**190.036 Recovery of delinquent charges.**—In the event that any rates, fees, rentals, charges, or delinquent penalties shall not be paid as and when due and shall be in default for 60 days or more, the unpaid balance thereof and all interest accrued thereon, together with reasonable attorney's fees and costs, may be recovered by the district in a civil action.

**History.**—s. 2, ch. 80-407.

**190.037 Discontinuance of service.**—In the event the fees, rentals, or other charges for water and sewer services, or either of them, are not paid when due, the board shall have the power, under such reasonable rules and regulations as the board may adopt, to discontinue and shut off both water and sewer services until such fees, rentals, or other charges, including interest, penalties, and charges for the shutting off and discontinuance and the restoration of such water and sewer services or both, are fully paid; and, for such purposes, the board may enter on any lands, waters, or premises of any person, firm, corporation, or body, public or private, within the district limits. Such delinquent fees, rentals, or other charges, together with interest, penalties, and charges for the shutting off and discontinuance and the restoration of such services and facilities and reasonable attorney's fees and other expenses, may be recovered by the district, which may also enforce payment of such delinquent fees, rentals, or other charges by any other lawful method of enforcement.

**History.**—s. 2, ch. 80-407; s. 82, ch. 81-259.

**190.041 Enforcement and penalties.**—The board or any aggrieved person may have recourse to such remedies in law and at equity as may be necessary to ensure compliance with the provisions of this act, including injunctive relief to enjoin or restrain any person violating the provisions of this act or any bylaws, resolutions, regulations, rules, codes, or orders adopted under this act. In case any building or structure is erected, constructed, reconstructed, altered, repaired, converted, or maintained, or any building, structure, land, or water is used, in violation of this act or of any code, order, resolution, or other regulation made under authority conferred by this act or under law, the board or any citizen residing in the district may institute any appropriate action or proceeding to prevent such unlawful erection, construction, reconstruction, alteration, repair, conversion, maintenance, or use; to restrain, correct, or avoid such violation; to prevent the occupancy of such building, structure, land, or water; and to prevent any illegal act, conduct, business, or use in or about such premises, land, or water.

**History.**—s. 2, ch. 80-407; s. 83, ch. 81-259.

**190.043 Suits against the district.**—Any suit or action brought or maintained against the district for damages arising out of tort, including, without limitation, any claim arising upon account of an act causing an injury or loss of property, personal injury, or death, shall be subject to the limitations provided in s. 768.28.

History.—s. 2, ch. 80-407.

**190.044 Exemption of district property from execution.**—All district property shall be exempt from levy and sale by virtue of an execution, and no execution or other judicial process shall issue against such property, nor shall any judgment against the district be a charge or lien on its property or revenues; however, nothing contained herein shall apply to or limit the rights of bondholders to pursue any remedy for the enforcement of any lien or pledge given by the district in connection with any of the bonds or obligations of the district.

History.—s. 2, ch. 80-407.

**190.046 Termination, contraction, or expansion of district.**—

(1) A landowner or the board may petition to contract or expand the boundaries of a community development district in the following manner:

(a) The petition shall contain the same information required by s. 190.005(1)(a)1. and 8. In addition, if the petitioner seeks to expand the district, the petition shall describe the proposed timetable for construction of any district services to the area, the estimated cost of constructing the proposed services, and the designation of the future general distribution, location, and extent of public and private uses of land proposed for the area by the future land use plan element of the adopted local government local comprehensive plan. If the petitioner seeks to contract the district, the petition shall describe what services and facilities are currently provided by the district to the area being removed, and the designation of the future general distribution, location, and extent of public and private uses of land proposed for the area by the future land element of the adopted local government comprehensive plan.

(b) For those districts initially established by county ordinance, the petition for ordinance amendment shall be filed with the county commission. If the land to be included or excluded is, in whole or in part, within the boundaries of a municipality, then the county commission shall not amend the ordinance without municipal approval. A public hearing shall be held in the same manner and with the same public notice as other ordinance amendments. The county commission shall consider the record of the public hearing and the factors set forth in s. 190.005(1)(e) in making its determination to grant or deny the petition for ordinance amendment.

(c) For those districts initially established by municipal ordinance pursuant to s. 190.005(2)(e), the municipality shall assume the duties of the county commission set forth in paragraph (b); however, if any of the land to be included or excluded, in whole or in part, is outside the boundaries of the municipality, then the municipality shall not amend its ordinance without county commission approval.

(d)1. For those districts initially established by administrative rule pursuant to s. 190.005(1), the petition shall be filed with the Florida Land and Water Adjudicatory Commission.

2. Prior to filing the petition, the petitioner shall pay a filing fee of \$1,500, to the county if the district or the land to be added or deleted from the district is located within an unincorporated area or to the municipality if the district or the land to be added or deleted is located within an incorporated area, and to each municipality the boundaries of which are contiguous with or contain all or a portion of the land within or to be added to or deleted from the external boundaries of the district. The petitioner shall submit a copy of the petition to the same entities entitled to receive the filing fee. In addition, if the district is not the petitioner, the petitioner shall file the petition with the district board of supervisors.

3. Each county and each municipality shall have the option of holding a public hearing as provided by s. 190.005(1)(c). However, the public hearing shall be limited to consideration of the contents of the petition and whether the petition for amendment should be supported by the county or municipality.

4. The district board of supervisors shall, in lieu of a hearing officer, hold the local public hearing provided for by s. 190.005(1)(d). This local public hearing shall be noticed in the same manner as provided in s. 190.005(1)(d). Within 45 days of the conclusion of the hearing, the district board of supervisors shall transmit to the Florida Land and Water Adjudicatory Commission the full record of the local hearing, the transcript of the hearing, any resolutions adopted by the local general-purpose governments, and its recommendation whether to grant the petition for amendment. The commission shall then proceed in accordance with s. 190.005(1)(e).

5. A rule amending a district boundary shall describe the land to be added or deleted.

(e)1. During the existence of a district initially established by administrative rule, the process to amend the boundaries of the district pursuant to paragraphs (a)-(d) shall not permit a cumulative net total greater than 50 percent of the land in the initial district, and in no event greater than 1,000 acres on a cumulative net basis.

2. During the existence of a district initially established by county or municipal ordinance, the process to amend the boundaries of the district pursuant to paragraphs (a)-(d) shall not permit a cumulative net total greater than 50 percent of the land in the initial district, and in no event greater than 1,000 acres on a cumulative net basis.

(f) Petitions to amend the boundaries of the district that exceed the amount of land specified in paragraph (e) shall be processed in accordance with s. 190.005, and the petition shall include only the elements set forth in s. 190.005(1)(a)1. and 5.-8. and the consent required by paragraph (g). However, the resulting administrative rule or ordinance may only amend the boundaries of the district and may not establish a new district or cause a new 6-year or 10-year period to begin pursuant to s. 190.006(3)(a)2. The filing fee for such petitions shall be as set forth in s. 190.005(1)(b), as applicable.

(g) In all cases of a petition to amend the boundaries of a district, the filing of the petition by the district board of supervisors constitutes consent of the landowners within the district. In all cases, written consent of those landowners whose land is to be added to or deleted from the district as provided in s. 190.005(1)(a)2. is required.

(h) For a petition to establish a new community development district of less than 2,500 acres on land located solely in one county or one municipality, sufficiently contiguous lands located within the county or municipality which the petitioner anticipates adding to the boundaries of the district within 10 years after the effective date of the ordinance establishing the district may also be identified. If such sufficiently contiguous land is identified, the petition must include a legal description of each additional parcel within the sufficiently contiguous land, the current owner of the parcel, the acreage of the parcel, and the current land use designation of the parcel. At least 14 days before the hearing required under s. 190.005(2)(b), the petitioner must give the current owner of each such parcel notice of filing the petition to establish the district, the date and time of the public hearing on the petition, and the name and address of the petitioner. A parcel may not be included in the district without the written consent of the owner of the parcel.

1. After establishment of the district, a person may petition the county or municipality to amend the boundaries of the district to include a previously identified parcel that was a proposed addition to the district before its establishment. A filing fee may not be charged for this petition. Each such petition must include:

- a. A legal description by metes and bounds of the parcel to be added;
- b. A new legal description by metes and bounds of the district;
- c. Written consent of all owners of the parcel to be added;
- d. A map of the district including the parcel to be added;
- e. A description of the development proposed on the additional parcel; and
- f. A copy of the original petition identifying the parcel to be added.

2. Before filing with the county or municipality, the person must provide the petition to the district and to the owner of the proposed additional parcel, if the owner is not the petitioner.

3. Once the petition is determined sufficient and complete, the county or municipality must process the addition of the parcel to the district as an amendment to the ordinance that establishes the district. The county or municipality may process all petitions to amend the ordinance for parcels identified in the original petition, even if, by adding such parcels, the district exceeds 2,500 acres.

4. The petitioner shall cause to be published in a newspaper of general circulation in the proposed district a notice of the intent to amend the ordinance that establishes the district. The notice must be in addition to any notice required for adoption of the ordinance amendment. Such notice must be published at least 10 days before the scheduled hearing on the ordinance amendment and may be published in the section of the newspaper reserved for legal notices. The notice must include a general description of the land to be added to the district and the date and time of the scheduled hearing to amend the ordinance. The petitioner shall deliver, including by mail or hand delivery, the notice of the hearing on the ordinance amendment to the owner of the parcel and to the district at least 14 days before the scheduled hearing.

5. The amendment of a district by the addition of a parcel pursuant to this paragraph does not alter the transition from landowner voting to qualified elector voting pursuant to s. 190.006, even if the total size of the district after the addition of the parcel exceeds 5,000 acres. Upon adoption of the ordinance expanding the district, the petitioner must cause to be recorded a notice of boundary amendment which reflects the new boundaries of the district.

6. This paragraph is intended to facilitate the orderly addition of lands to a district under certain circumstances and does not preclude the addition of lands to any district using the procedures in the other provisions of this section.

(2) The district shall remain in existence unless:

(a) The district is merged with another district as provided in subsection (3) or subsection (4);

(b) All of the specific community development systems, facilities, and services that it is authorized to perform have been transferred to a general-purpose unit of local government in the manner provided in subsections (5), (6), and (7); or

(c) The district is dissolved as provided in subsection (8), subsection (9), or subsection (10).

(3) The district may merge with other community development districts upon filing a petition for merger, which petition shall include the elements set forth in s. 190.005(1) and which shall be evaluated using the criteria set forth in s. 190.005(1)(e). The filing fee shall be as set forth in s. 190.005(1)(b). In addition, the petition shall state whether a new district is to be established or whether one district shall be the surviving district. A community development district may also merge with another type of special district created by special act pursuant to the terms of that special act or by filing a petition for establishment of a new district pursuant to s. 190.005. The government formed by a merger involving a community development district pursuant to this section shall assume all indebtedness of, and receive title to, all property owned by the preexisting special districts, and the rights of creditors and liens upon property are not impaired by such merger. Any claim existing or action or proceeding pending by or against any district that is a party to the merger may be continued as if the merger had not occurred, or the surviving district may be substituted in the proceeding for the district that ceased to exist. Prior to filing a petition, the districts desiring to merge shall enter into a merger agreement and shall provide for the proper allocation of the indebtedness so assumed and the manner in which such debt shall be retired. The approval of the merger agreement and the petition by the board of supervisors of the district shall constitute consent of the landowners within the district. A community development district merging with another type of district may also enter into a merger agreement to address issues of transition, including the allocation of indebtedness and retirement of debt.

(4)(a) To achieve economies of scale, reduce costs to affected district residents and businesses in areas with multiple existing districts, and encourage the merger of multiple districts, up to five districts that were established by the same local general-purpose government and whose board memberships are composed entirely of qualified electors may merge into one surviving district through adoption of an ordinance by the local general-purpose government, notwithstanding the acreage limitations otherwise set forth for the establishment of a district in this chapter. The filing of a petition by the majority of the members of each district board of supervisors seeking to merge constitutes consent of the landowners within each applicable district.

(b) In addition to meeting the requirements of subsection (3), a merger agreement entered into between the district boards subject to this subsection must also:

1. Require the surviving merged district board to consist of five elected board members.

2. Require each at-large board seat to represent the entire geographic area of the surviving merged district.

3. Ensure that each district to be merged is entitled to elect at least one board member from its former boundary.

4. Ensure a fair allocation of board membership to represent the districts being merged. To that end:

a. If two districts merge, two board members shall be elected from each of the districts and one member shall be elected at-large.

b. If three districts merge, one board member shall be elected from each of the three districts and two board members shall be elected at-large.

- c. If four districts merge, one board member shall be elected from each of the four districts and one board member shall be elected at-large.
- d. If five districts merge, one board member shall be elected from each of the five districts.
5. Require the election of board members for the surviving merged district to be held at the next general election following the merger, at which time all terms of preexisting board members shall end and the merger shall be legally in effect.
- (c) Before filing the merger petition with the local general-purpose government under this subsection, each district proposing to merge must hold a public hearing within its district to provide information about and take public comment on the proposed merger, merger agreement, and assignment of board seats. Notice of the hearing shall be published at least 14 days before the hearing. If, after the public hearing, a district board decides that it no longer wants to merge and cancels the proposed merger agreement, the remaining districts must each hold another public hearing on the revised merger agreement. A petition to merge may not be filed for at least 30 days after the last public hearing held by the districts proposing to merge.
- (5) The local general-purpose government within the geographical boundaries of which the district lies may adopt a nonemergency ordinance providing for a plan for the transfer of a specific community development service from a district to the local general-purpose government. The plan must provide for the assumption and guarantee of the district debt that is related to the service by the local general-purpose government and must demonstrate the ability of the local general-purpose government to provide such service:
- (a) As efficiently as the district.
- (b) At a level of quality equal to or higher than the level of quality actually delivered by the district to the users of the service.
- (c) At a charge equal to or lower than the actual charge by the district to the users of the service.
- (6) No later than 30 days following the adoption of a transfer plan ordinance, the board of supervisors may file, in the circuit court for the county in which the local general-purpose government that adopted the ordinance is located, a petition seeking review by certiorari of the factual and legal basis for the adoption of the transfer plan ordinance.
- (7) Upon the transfer of all of the community development services of the district to a general-purpose unit of local government, the district shall be terminated in accordance with a plan of termination which shall be adopted by the board of supervisors and filed with the clerk of the circuit court.
- (8) If, within 5 years after the effective date of the rule or ordinance establishing the district, a landowner has not received a development permit, as defined in chapter 380, on some part or all of the area covered by the district, then the district will be automatically dissolved and a judge of the circuit court shall cause a statement to that effect to be filed in the public records.
- (9) In the event the district has become inactive pursuant to s. 189.062, the respective board of county commissioners or city commission shall be informed and it shall take appropriate action.
- (10) If a district has no outstanding financial obligations and no operating or maintenance responsibilities, upon the petition of the district, the district may be dissolved by a nonemergency ordinance of the general-purpose local governmental entity that established the district or, if the district was established by rule of the Florida Land and Water Adjudicatory Commission, the district may be dissolved by repeal of such rule of the commission.
- History.**—s. 2, ch. 80-407; ss. 13, 19, ch. 84-360; s. 49, ch. 89-169; s. 11, ch. 91-308; s. 43, ch. 99-378; s. 34, ch. 2004-345; s. 31, ch. 2004-353; s. 10, ch. 2009-142; s. 22, ch. 2013-15; s. 70, ch. 2014-22; s. 3, ch. 2016-94; s. 4, ch. 2017-3; s. 1, ch. 2019-164.

#### **190.047 Incorporation or annexation of district.—**

- (1) Upon attaining the population standards for incorporation contained in s. 165.061 and as determined by the Department of Economic Opportunity, any district wholly contained within the unincorporated area of a county that also meets the other requirements for incorporation contained in s. 165.061 shall hold a referendum at a general election on the question of whether to incorporate. However, any district contiguous to the boundary of a municipality may be annexed to such municipality pursuant to the provisions of chapter 171.

(2) The Department of Economic Opportunity shall annually monitor the status of the district for purposes of carrying out the provisions of this section.

**History.**—s. 14, ch. 84-360; s. 13, ch. 2007-160; s. 71, ch. 2011-142.

**190.048 Sale of real estate within a district; required disclosure to purchaser.**—Subsequent to the establishment of a district under this chapter, each contract for the initial sale of a parcel of real property and each contract for the initial sale of a residential unit within the district shall include, immediately prior to the space reserved in the contract for the signature of the purchaser, the following disclosure statement in boldfaced and conspicuous type which is larger than the type in the remaining text of the contract: “**THE (Name of District) COMMUNITY DEVELOPMENT DISTRICT MAY IMPOSE AND LEVY TAXES OR ASSESSMENTS, OR BOTH TAXES AND ASSESSMENTS, ON THIS PROPERTY. THESE TAXES AND ASSESSMENTS PAY THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF CERTAIN PUBLIC FACILITIES AND SERVICES OF THE DISTRICT AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT. THESE TAXES AND ASSESSMENTS ARE IN ADDITION TO COUNTY AND OTHER LOCAL GOVERNMENTAL TAXES AND ASSESSMENTS AND ALL OTHER TAXES AND ASSESSMENTS PROVIDED FOR BY LAW.**”

**History.**—s. 15, ch. 84-360; s. 3, ch. 90-46; s. 44, ch. 99-378.

**190.0485 Notice of establishment.**—Within 30 days after the effective date of a rule or ordinance establishing a community development district under this act, the district shall cause to be recorded in the property records in the county in which it is located a “Notice of Establishment of the Community Development District.” The notice shall, at a minimum, include the legal description of the district and a copy of the disclosure statement specified in s. 190.048.

**History.**—s. 45, ch. 99-378.

**190.049 Special acts prohibited.**—Pursuant to s. 11(a)(21), Art. III of the State Constitution, there shall be no special law or general law of local application creating an independent special district which has the powers enumerated in two or more of the paragraphs contained in s. 190.012, unless such district is created pursuant to the provisions of s. 189.031.

**History.**—s. 2, ch. 80-407; s. 16, ch. 84-360; s. 47, ch. 99-378; s. 71, ch. 2014-22.

**PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**3DI**

**FORM 1**

**STATEMENT OF  
FINANCIAL INTERESTS**

**2019**

Please print or type your name, mailing address, agency name, and position below:

**FOR OFFICE USE ONLY:**

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF  CANDIDATE OR  NEW EMPLOYEE OR APPOINTEE

**\*\*\*\* THIS SECTION MUST BE COMPLETED \*\*\*\***

**DISCLOSURE PERIOD:**

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2019.

**MANNER OF CALCULATING REPORTABLE INTERESTS:**

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

**COMPARATIVE (PERCENTAGE) THRESHOLDS** OR  **DOLLAR VALUE THRESHOLDS**

**PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

**PART B -- SECONDARY SOURCES OF INCOME** [Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

**PART C -- REAL PROPERTY** [Land, buildings owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")


You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

**FILING INSTRUCTIONS** for when and where to file this form are located at the bottom of page 2.

**INSTRUCTIONS** on who must file this form and how to fill it out begin on page 3.

<b>PART D — INTANGIBLE PERSONAL PROPERTY</b> [Stocks, bonds, certificates of deposit, etc. - See instructions] (If you have nothing to report, write "none" or "n/a")	
TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

<b>PART E — LIABILITIES</b> [Major debts - See instructions] (If you have nothing to report, write "none" or "n/a")	
NAME OF CREDITOR	ADDRESS OF CREDITOR

<b>PART F — INTERESTS IN SPECIFIED BUSINESSES</b> [Ownership or positions in certain types of businesses - See instructions] (If you have nothing to report, write "none" or "n/a")		
	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

**PART G — TRAINING**  
For **elected municipal officers** required to complete annual ethics training pursuant to section 112.3142, F.S.

**I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

**IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE**

<p align="center"><b><u>SIGNATURE OF FILER:</u></b></p> <p><b>Signature:</b></p> <p>_____</p> <p><b>Date Signed:</b></p> <p>_____</p>	<p align="center"><b><u>CPA or ATTORNEY SIGNATURE ONLY</u></b></p> <p>If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:</p> <p>I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.</p> <p>CPA/Attorney Signature: _____</p> <p>Date Signed: _____</p>
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**FILING INSTRUCTIONS:**

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

**Local officers/employees** file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

**State officers or specified state employees** who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

**Candidates** file this form together with their filing papers.

**MULTIPLE FILING UNNECESSARY:** A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

**WHEN TO FILE: Initially,** each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

**Candidates** must file at the same time they file their qualifying papers.

**Thereafter,** file by July 1 following each calendar year in which they hold their positions.

**Finally,** file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2019.

## NOTICE

**Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]**

**In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]**

## **WHO MUST FILE FORM 1:**

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc.; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance

director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

## **INSTRUCTIONS FOR COMPLETING FORM 1:**

**INTRODUCTORY INFORMATION** (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

**NAME OF AGENCY:** The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

**DISCLOSURE PERIOD:** The "disclosure period" for your report is the calendar year ending December 31, 2019.

**OFFICE OR POSITION HELD OR SOUGHT:** The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

**PUBLIC RECORD:** The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

## **MANNER OF CALCULATING REPORTABLE INTEREST**

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

### **IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY**

#### **PART A — PRIMARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

#### **PART B — SECONDARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

(2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

#### **PART C — REAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

#### **PART D — INTANGIBLE PERSONAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

## PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

## PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(6), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

## PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Dollar Value Thresholds Instructions.)

# IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

## PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived

more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

## PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

(2) You received more than 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

### PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

### PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

### PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

### PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

### PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Percentage Thresholds Instructions.)

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **3DII**

# FORM 1X

# AMENDMENT TO

# STATEMENT OF FINANCIAL INTERESTS

LAST NAME - FIRST NAME - MIDDLE NAME  
(Same as on original Form 1):

MAILING ADDRESS:

CITY: ZIP: COUNTY:

◆ THIS FORM AMENDS THE (Choose one)

FORM 1 I FILED FOR THE YEAR: \_\_\_\_\_  
(Use a separate Form 1X for each Form 1 you are amending.)

FORM 1F I FILED FOR THE PERIOD  
January 1, \_\_\_\_\_ THROUGH \_\_\_\_\_  
(Must be between January 1 of the last year in which you held public office or employment and the last date you held that office or employment.)

◆ DURING THAT YEAR, I HELD, OR WAS A CANDIDATE FOR, THE POSITION OF: \_\_\_\_\_

◆ WITH THIS GOVERNMENTAL AGENCY: \_\_\_\_\_

**MANNER OF CALCULATING REPORTABLE INTERESTS:**

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (must check one):

COMPARATIVE (PERCENTAGE) THRESHOLDS

OR

DOLLAR VALUE THRESHOLDS

**PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

**PART B -- SECONDARY SOURCES OF INCOME**  
[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS'S INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

**PART C -- REAL PROPERTY** [Land, buildings owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")


**PART D -- INTANGIBLE PERSONAL PROPERTY** [Stocks, bonds, certificates of deposit, etc. - See instructions]  
(If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

**PART E — LIABILITIES** [Major debts - See instructions]  
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

**PART F — INTERESTS IN SPECIFIED BUSINESSES** [Ownership or positions in certain types of businesses - See instructions]  
 (If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

**PART G — TRAINING**

For **elected municipal officers** required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

**PART H — EXPLANATION OF CHANGES**


IF ANY OF PARTS A THROUGH H ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

**SIGNATURE OF FILER:**

Signature:

\_\_\_\_\_

Date Signed:

\_\_\_\_\_

**CPA or ATTORNEY SIGNATURE ONLY**

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature \_\_\_\_\_

Date Signed \_\_\_\_\_

**FILING INSTRUCTIONS:**

Return the form to the location where you filed the Form 1 or 1F that you are seeking to amend.

**Local officers** file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics. It will be returned.

**State officers or specified state employees'** who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method.

**Candidates** should have filed their Form 1 together with their qualifying papers.

**QUESTIONS:**

About this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Bldg E, Ste 200, Tallahassee, FL 32303; telephone (850) 488-7864.

## INSTRUCTIONS FOR COMPLETING FORM 1X:

### INTRODUCTORY INFORMATION (Top of Form):

**NAME, DISCLOSURE PERIOD, NAME OF POSITION, and NAME OF AGENCY:** Use the same information as on the original Form 1 or 1F you are seeking to amend. If you are amending forms for more than one disclosure period please use a separate Form 1X for each disclosure period you wish to amend.

**MAILING ADDRESS:** Use your current mailing address.

**PUBLIC RECORD:** The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

**MANNER OF CALCULATING REPORTABLE INTERESTS:** Check the box that corresponds to the type of thresholds you used for the original Form 1 or 1F you are seeking to amend.

### **PARTS A through G:**

Use these sections of the form to report the new information you believe should have been reported on your original Form 1 or 1F, continuing on a separate sheet if necessary. Instructions for individual sections are found on pages 3-5, attached.

### **PART H:**

Use this section of the form to explain the changes you are making in your original Form 1 or 1F.

## WHO MUST FILE FORM 1, Statement of Financial Interests:

All persons who fall within the categories of "state officers," "local officers," "specified state employees," as well as candidates for elective local office, are required to file Form 1. Positions within these categories are described, generally, below; the categories are specifically found in Section 112.3145, F.S. Persons required to file full and public financial disclosure (Form 6) and officers of the judicial branch do not file Form 1 (see Form 6 for a list of persons who must file that form).

**STATE OFFICERS** include the following state officials: (1) persons holding elective State office, unless required to file full disclosure on Form 6; (2) appointed members of boards, commissions, etc. having statewide jurisdiction, excluding members of solely advisory bodies; and (3) certain State university system personnel.

**LOCAL OFFICERS** include the following local government positions: (1) persons holding elective office in any political subdivision (such as municipalities, counties, and special districts), unless required to file full disclosure on Form 6; (2) appointed members of certain boards, councils, commissions, authorities, and other bodies of counties, municipalities, school districts, independent special districts, and other political subdivisions; and (3) persons holding certain appointive positions or employment positions in local government.

**SPECIFIED STATE EMPLOYEES** include a number of state positions in the executive, legislative, and judicial branches.

## MANNER OF CALCULATING REPORTABLE INTEREST

As noted on the form, filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

# IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

## PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

— If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

## PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership,

LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

(2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

## PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

## PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

## PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

## PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(5), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

## PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are an Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

(End of Dollar Value Thresholds Instructions.)

# IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

## PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds,

list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), then list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

## PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**
- (2) You received more than 10% of your gross income from that business entity; **and**
- (3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently

completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

## PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

## PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

## PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

## PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

## PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

**(End of Percentage Thresholds Instructions.)**

**PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**3DIII**



**PART D — INTANGIBLE PERSONAL PROPERTY** [Stocks, bonds, certificates of deposit, etc. - See instructions]  
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

**PART E — LIABILITIES** [Major debts - See instructions]  
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

**PART F — INTERESTS IN SPECIFIED BUSINESSES** [Ownership or positions in certain types of businesses - See instructions]  
 (If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

IF ANY OF PARTS A THROUGH F ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

**SIGNATURE OF FILER:**

Signature:

\_\_\_\_\_

Date Signed:

\_\_\_\_\_

**CPA or ATTORNEY SIGNATURE ONLY**

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature \_\_\_\_\_

Date Signed \_\_\_\_\_

**FILING INSTRUCTIONS:**

**WHEN TO FILE:**

At the end of office or employment each local officer, state officer, and specified state employee is required to file a final disclosure form (Form 1F) within 60 days of leaving office or employment, unless he or she takes another position within the 60-day period that requires filing financial disclosure on Form 1 or Form 6.

**WHERE TO FILE:**

**Local officers** file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections

may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

**State officers or specified state employees** who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEFform1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method.

To determine what category your position falls under, see the "Who Must File" Instructions on page 3.

**NOTE:**

If you are leaving office or employment during the first half of 2020, you may not have filed Form 1 for 2019. In that case, this is not the last form you will file. Form 1F covers January 1, 2020, through your last day of office or employment. You will be required to file Form 1 for 2019 by July 1, 2020, and risk being fined if you do not file Form 1 by the filing deadline, even if you have already filed the CE Form 1F.

## WHO MUST FILE FORM 1F, Final Statement of Financial Interests:

All persons who fall within the categories of "state officers," "local officers," and "specified state employees" are required to file Form 1F within 60 days of leaving that position unless they take another position within the 60-day period that requires filing either Form 1 or Form 6. Positions within these categories are listed below. Persons required to file full financial disclosure (Form 6 -- see that form for a list of persons who are required to file it) should file Form 6F rather than Form 1F as their final financial disclosure.

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director

of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

## INSTRUCTIONS FOR COMPLETING FORM 1F:

### INTRODUCTORY INFORMATION (Top of Form):

**NAME OF AGENCY:** The name of the governmental unit which you served or by which you were employed.

**OFFICE OR POSITION HELD OR SOUGHT:** The title of the office or position you held during the disclosure period.

**DISCLOSURE PERIOD:** This statement reflects your financial interests for the period between January 1 and the last day of your public office or employment in 2020. Please write the last day of your office or employment in this part of the form. This date should be prior to December 31, 2020. The Form 1F cannot be used to report financial interests for

a period covering the entire 2020 calendar year, nor should this form be used to report your financial interests for a period beyond 2020.

**PUBLIC RECORD:** The disclosure form and everything attached to it is a public record. Your Social Security Number is not required and you should redact it from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written request.

# MANNER OF CALCULATING REPORTABLE INTEREST

As noted on the form, filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

## **IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY**

### **PART A — PRIMARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

### **PART B — SECONDARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) during the disclosure period more than 5% of

the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

### **PART C — REAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

### **PART D — INTANGIBLE PERSONAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

## PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

## PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(6), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission;

and entities granted a franchise to operate by either a city or a county government.

Disclose in this part of the form the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

(End of Dollar Value Thresholds Instructions.)

# IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

## PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, you list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

## PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than 10% of your gross income from that business entity; **and,**

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

### PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more current appraisal.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

### PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you, Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the

stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

### PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

### PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145, F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

**(End of Percentage Thresholds Instructions.)**

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**3 E**

# FORM 8B MEMORANDUM OF VOTING CONFLICT FOR COUNTY, MUNICIPAL, AND OTHER LOCAL PUBLIC OFFICERS

LAST NAME—FIRST NAME—MIDDLE NAME	NAME OF BOARD, COUNCIL, COMMISSION, AUTHORITY, OR COMMITTEE
MAILING ADDRESS	THE BOARD, COUNCIL, COMMISSION, AUTHORITY OR COMMITTEE ON WHICH I SERVE IS A UNIT OF:
CITY <span style="float: right;">COUNTY</span>	<input type="checkbox"/> CITY <input type="checkbox"/> COUNTY <input type="checkbox"/> OTHER LOCAL AGENCY
DATE ON WHICH VOTE OCCURRED	NAME OF POLITICAL SUBDIVISION:
	MY POSITION IS: <input type="checkbox"/> ELECTIVE <input type="checkbox"/> APPOINTIVE

## WHO MUST FILE FORM 8B

This form is for use by any person serving at the county, city, or other local level of government on an appointed or elected board, council, commission, authority, or committee. It applies to members of advisory and non-advisory bodies who are presented with a voting conflict of interest under Section 112.3143, Florida Statutes.

Your responsibilities under the law when faced with voting on a measure in which you have a conflict of interest will vary greatly depending on whether you hold an elective or appointive position. For this reason, please pay close attention to the instructions on this form before completing and filing the form.

## INSTRUCTIONS FOR COMPLIANCE WITH SECTION 112.3143, FLORIDA STATUTES

A person holding elective or appointive county, municipal, or other local public office **MUST ABSTAIN** from voting on a measure which would inure to his or her special private gain or loss. Each elected or appointed local officer also **MUST ABSTAIN** from knowingly voting on a measure which would inure to the special gain or loss of a principal (other than a government agency) by whom he or she is retained (including the parent, subsidiary, or sibling organization of a principal by which he or she is retained); to the special private gain or loss of a relative; or to the special private gain or loss of a business associate. Commissioners of community redevelopment agencies (CRAs) under Sec. 163.356 or 163.357, F.S., and officers of independent special tax districts elected on a one-acre, one-vote basis are not prohibited from voting in that capacity.

For purposes of this law, a "relative" includes only the officer's father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law. A "business associate" means any person or entity engaged in or carrying on a business enterprise with the officer as a partner, joint venturer, coowner of property, or corporate shareholder (where the shares of the corporation are not listed on any national or regional stock exchange).

\* \* \* \* \*

### ELECTED OFFICERS:

In addition to abstaining from voting in the situations described above, you must disclose the conflict:

PRIOR TO THE VOTE BEING TAKEN by publicly stating to the assembly the nature of your interest in the measure on which you are abstaining from voting; *and*

WITHIN 15 DAYS AFTER THE VOTE OCCURS by completing and filing this form with the person responsible for recording the minutes of the meeting, who should incorporate the form in the minutes.

\* \* \* \* \*

### APPOINTED OFFICERS:

Although you must abstain from voting in the situations described above, you are not prohibited by Section 112.3143 from otherwise participating in these matters. However, you must disclose the nature of the conflict before making any attempt to influence the decision, whether orally or in writing and whether made by you or at your direction.

IF YOU INTEND TO MAKE ANY ATTEMPT TO INFLUENCE THE DECISION PRIOR TO THE MEETING AT WHICH THE VOTE WILL BE TAKEN:

- You must complete and file this form (before making any attempt to influence the decision) with the person responsible for recording the minutes of the meeting, who will incorporate the form in the minutes. (Continued on page 2)

**APPOINTED OFFICERS (continued)**

- A copy of the form must be provided immediately to the other members of the agency.
- The form must be read publicly at the next meeting after the form is filed.

**IF YOU MAKE NO ATTEMPT TO INFLUENCE THE DECISION EXCEPT BY DISCUSSION AT THE MEETING:**

- You must disclose orally the nature of your conflict in the measure before participating.
- You must complete the form and file it within 15 days after the vote occurs with the person responsible for recording the minutes of the meeting, who must incorporate the form in the minutes. A copy of the form must be provided immediately to the other members of the agency, and the form must be read publicly at the next meeting after the form is filed.

**DISCLOSURE OF LOCAL OFFICER'S INTEREST**

I, \_\_\_\_\_, hereby disclose that on \_\_\_\_\_, 20 \_\_\_\_ :

(a) A measure came or will come before my agency which (check one or more)

- inured to my special private gain or loss;
- inured to the special gain or loss of my business associate, \_\_\_\_\_ ;
- inured to the special gain or loss of my relative, \_\_\_\_\_ ;
- inured to the special gain or loss of \_\_\_\_\_, by whom I am retained; or
- inured to the special gain or loss of \_\_\_\_\_, which is the parent subsidiary, or sibling organization or subsidiary of a principal which has retained me.

(b) The measure before my agency and the nature of my conflicting interest in the measure is as follows:

If disclosure of specific information would violate confidentiality or privilege pursuant to law or rules governing attorneys, a public officer, who is also an attorney, may comply with the disclosure requirements of this section by disclosing the nature of the interest in such a way as to provide the public with notice of the conflict.

\_\_\_\_\_ Date Filed

\_\_\_\_\_ Signature

**NOTICE: UNDER PROVISIONS OF FLORIDA STATUTES §112.317, A FAILURE TO MAKE ANY REQUIRED DISCLOSURE CONSTITUTES GROUNDS FOR AND MAY BE PUNISHED BY ONE OR MORE OF THE FOLLOWING: IMPEACHMENT, REMOVAL OR SUSPENSION FROM OFFICE OR EMPLOYMENT, DEMOTION, REDUCTION IN SALARY, REPRIMAND, OR A CIVIL PENALTY NOT TO EXCEED \$10,000.**

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**4**

**RESOLUTION 2020-29**

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

**WHEREAS**, the Pacific Ace 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 Lake County, Florida; and

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

**WHEREAS**, such landowners' meeting was held on September 24, 2020, and the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

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

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT:**

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

Seat 1		Votes
Seat 2		Votes
Seat 3		Votes
Seat 4		Votes
Seat 5		Votes

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

Seat 1		-Year Term
Seat 2		-Year Term
Seat 3		-Year Term
Seat 4		-Year Term
Seat 5		-Year Term

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

**PASSED AND ADOPTED THIS 24TH DAY OF SEPTEMBER, 2020.**

Attest:

**PACIFIC ACE COMMUNITY DEVELOPMENT  
DISTRICT**

---

Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**5**

**RESOLUTION 2020-30**

**A RESOLUTION DESIGNATING A CHAIR, A VICE CHAIR, A SECRETARY, ASSISTANT SECRETARIES, A TREASURER AND AN ASSISTANT TREASURER OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Pacific Ace 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 Lake County, Florida; and

**WHEREAS**, the Board of Supervisors of the District desires to appoint the below-recited persons to the offices specified.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT:**

1. **DISTRICT OFFICERS.** The District officers are as follows:

\_\_\_\_\_ is appointed Chair

\_\_\_\_\_ is appointed Vice Chair

Craig Wrathell is appointed Secretary

\_\_\_\_\_ is appointed Assistant Secretary

\_\_\_\_\_ is appointed Assistant Secretary

\_\_\_\_\_ is appointed Assistant Secretary

Howard McGaffney is appointed Assistant Secretary

Craig Wrathell is appointed Treasurer

Jeff Pinder is appointed Assistant Treasurer

2. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

**Adopted this 24th day of September, 2020.**

**ATTEST:**

**PACIFIC ACE COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary/Assistant Secretary

---

Chair/Vice Chair, Board of Supervisors

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**6**

**RESOLUTION 2020-06**

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE PRIMARY ADMINISTRATIVE OFFICE AND PRINCIPAL HEADQUARTERS OF THE DISTRICT; DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Pacific Ace 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 Lake County, Florida; and

**WHEREAS**, the District desires to designate its primary administrative office as the location where the District’s public records are routinely created, sent, received, maintained, and requested, for the purposes of prominently posting the contact information of the District’s Record’s Custodian in order to provide citizens with the ability to access the District’s records and ensure that the public is informed of the activities of the District in accordance with Chapter 119, *Florida Statutes*; and

**WHEREAS**, the District also desires to specify the location of the District’s principal headquarters for the purpose of establishing proper venue under the common law home venue privilege applicable to the District; and

**WHEREAS**, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The District’s primary administrative office for purposes of Chapter 119, *Florida Statutes*, shall be located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**SECTION 2.** The District’s principal headquarters for purposes of establishing proper venue shall be located at \_\_\_\_\_ within Lake County, Florida.

**SECTION 3.** The District’s local records office shall be located at \_\_\_\_\_.

**SECTION 4.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 24<sup>th</sup> day of September, 2020.**

ATTEST:

**PACIFIC ACE COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**7**

**RESOLUTION 2020-14**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2020-2021; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Pacific Ace Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within Lake County, Florida; and

**WHEREAS**, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

**WHEREAS**, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation within the county in which the District is located.

**WHEREAS**, the Board desires to adopt the Fiscal Year 2020-2021 annual meeting schedule attached as **Composite Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT:**

1. The Fiscal Year 2020-2021 annual meeting schedule attached hereto and incorporated by reference herein as **Composite Exhibit A** is hereby approved and will be published in accordance with the requirements of Florida law and will also be provided to applicable governing authorities.
2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 24<sup>th</sup> day of September, 2020.

**ATTEST:**

**PACIFIC ACE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Composite Exhibit A:** Fiscal Year 2020-2021 Annual Meeting Schedule

## Composite Exhibit A: Fiscal Year 2020-2021 Annual Meeting Schedule

### BOARD OF SUPERVISORS MEETING SCHEDULE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2020-2021

The Board of Supervisors of the Pacific Ace Community Development District will hold their regular meetings for Fiscal Year 2020-2021 at \_\_\_\_\_ at \_\_\_\_\_ m. unless otherwise indicated as follows:

October \_\_, 2020

**November 12, 2020 [Budget Public Hearing at 10:00 AM at Tavares Chamber of Commerce]**

December \_\_, 2020

January \_\_, 2021

February \_\_, 2021

March \_\_, 2021

April \_\_, 2021

May \_\_, 2021

June \_\_, 2021

July \_\_, 2021

August \_\_, 2021

September \_\_, 2021

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 or by calling (877) 276-0889.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (877) 276-0889 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

Craig Wrathell  
District Manager

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**8**

**RESOLUTION 2020-31**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTION OF THE DISTRICT MANAGER IN RE-SETTING THE LOCATION(S) OF A PUBLIC MEETING AND HEARINGS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Pacific Ace Community Development District (“District”) is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

**WHEREAS**, on August 13, 2020, at a duly noticed public meeting, the District’s Board of Supervisors (“Board”) adopted i) Resolution 2020-12, setting a public hearing for the purpose of adopting Rules of Procedure, ii) Resolution 2020-13 designating a date, time and location for a landowners’ meeting of the District, iii) Resolution 2020-25, setting a public hearing regarding the District’s intent to use the Uniform Method for the levy, collection and enforcement of non-ad valorem special assessments, and iv) Resolution 2020-27, setting a public hearing for the purpose of hearing public comment on imposing special assessments on certain property within the District (collectively, the “Public Meeting and Hearings”); and

**WHEREAS**, as of the date of publication of the notices for the Public Meeting and Hearings, there are currently in place federal, state, and local emergency declarations and orders (“Declarations”), particularly Executive Orders 20-52, 20-69, 20-112, 20-123, 20-139, and 20-150, 20-179 and 20-193 issued by Governor DeSantis as such orders may be extended (hereinafter, the “Executive Orders”), and pursuant to Section 120.54(5)(b)2., *Florida Statutes*, allowing for such hearings to be conducted remotely using communications media technology; and

**WHEREAS**, the District Manager, at the direction of the Chair of the Board of Supervisors, re-set the location of the Public Meeting and Hearings to be held at **the Tavares Chamber of Commerce, 300 East Main Street, Tavares, Florida 32778** at 10:00 A.M. ,on September 24, 2020, or via communications media technology if so allowed pursuant to the Executive Orders, and caused notice thereof to be provided pursuant to Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** Resolutions 2020-12, 2020-13, 2020-25 and 2020-27 are hereby amended to reflect the changed location of the Public Meeting and Hearings as declared in Resolutions 2020-12, 2020-13, 2020-25 and 2020-27 and the ability to conduct such Public Meeting and Hearings remotely via communications media technology.

**SECTION 2.** The actions of the District Manager in re-scheduling and noticing the Public Meeting and Hearings are hereby ratified and approved.

**SECTION 3.** Except as otherwise provided herein, all of the provisions of Resolutions 2020-12, 2020-13, 2020-25 and 2020-27 continue in full force and effect.

**SECTION 4.** 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.

**SECTION 5.** This Resolution shall take effect upon its passage and adoption by the Board.

**PASSED AND ADOPTED** this 24<sup>th</sup> day of September, 2020.

ATTEST:

**PACIFIC ACE COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **9A**

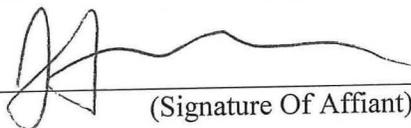
# The Villages<sup>SM</sup> DAILY SUN

Published Daily  
Lady Lake, Florida  
State of Florida  
County Of Lake

Before the undersigned authority personally appeared **Jackie Lancero**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal #00962284 in the matter of **NOTICE OF REQUEST FOR QUALIFICATIONS**

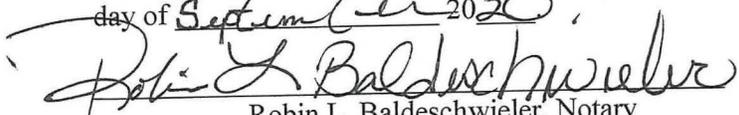
was published in said newspaper in the issues of  
**SEPTEMBER 3, 2020**

Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for Publication in the said newspaper.



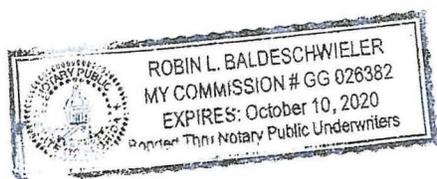
(Signature Of Affiant)

Sworn to and subscribed before me this 4  
day of September 2020.

  
Robin L. Baldeschwieler, Notary

Personally Known X or  
Production Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_

Attach Notice Here:



## REQUEST FOR QUALIFICATIONS ("RFQ") FOR ENGINEERING SERVICES FOR THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT

The Pacific Ace Community Development District ("District"), located in Lake County, Florida, announces that professional engineering services will be required on a continuing basis for the District. The engineering firm selected will act in the general capacity of District Engineer and, if so authorized, may provide general engineering services as well as engineering services on an ongoing basis and for the design and construction administration associated with the District's capital improvement plan. The District may select one or more engineering firms to provide engineering services on an ongoing basis.

Any firm or individual ("Applicant") desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement ("Qualification Statement") of its qualifications and past experience on U.S. General Service Administration's "Architect-Engineer Qualifications, Standard Form No. 330," with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant's professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant's willingness to meet time and budget requirements; d) the Applicant's past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience with Lake County; e) the geographic location of the Applicant's headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District, if any. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant's Competitive Negotiations Act, Chapter 287, Florida Statutes ("CCNA"). All

unbound original and one (1) electronic copy (flash drive or CD) of Standard Form No. 330 and Qualification Statement by 12:00 p.m., on September 17, 2020 and to the attention of Craig Wrathell, c/o Wrathell, Hunt and Associates, LLC, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Manager's Office").

The Board of Supervisors shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager's Office, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant. The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager's Office, must be filed in writing with the District Manager's Office, within seventy-two (72) hours after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00). Additional information and requirements regarding protests are set forth in the District's Rules of Procedure, which are available from the District Manager's Office.

Any and all questions relative to this RFQ shall be directed in writing by e-mail only to Craig Wrathell at [wraithellc@wwhassociates.com](mailto:wraithellc@wwhassociates.com), with an e-mail copy to Mark Watts at [Mark.watts@cobbcole.com](mailto:Mark.watts@cobbcole.com). District Manager

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **9B**

## **REQUEST FOR QUALIFICATIONS (“RFQ”) FOR ENGINEERING SERVICES FOR THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT**

The Pacific Ace Community Development District (“**District**”), located in Lake County, Florida, announces that professional engineering services will be required on a continuing basis for the District. The engineering firm selected will act in the general capacity of District Engineer and, if so authorized, may provide general engineering services as well as engineering services on an ongoing basis and for the design and construction administration associated with the District’s capital improvement plan. The District may select one or more engineering firms to provide engineering services on an ongoing basis.

Any firm or individual (“**Applicant**”) desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement (“**Qualification Statement**”) of its qualifications and past experience on U.S. General Service Administration’s “Architect-Engineer Qualifications, Standard Form No. 330,” with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant’s professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant’s willingness to meet time and budget requirements; d) the Applicant’s past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience with Lake County; e) the geographic location of the Applicant’s headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District, if any. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant’s Competitive Negotiations Act, Chapter 287, *Florida Statutes* (“**CCNA**”). All Applicants must submit one (1) unbound original and one (1) electronic copy (flash drive or CD) of Standard Form No. 330 and Qualification Statement by 12:00 p.m., on September 17, 2020 and to the attention of Craig Wrathell, c/o Wrathell, Hunt and Associates, LLC, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District Manager’s Office**”).

The Board of Supervisors shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager’s Office, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant. The District reserves the right to reject any and all Qualification

Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager's Office, must be filed in writing with the District Manager's Office, within seventy-two (72) hours after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00). Additional information and requirements regarding protests are set forth in the District's Rules of Procedure, which are available from the District Manager's Office.

Any and all questions relative to this RFQ shall be directed in writing by e-mail only to Craig Wrathell at [wraithellc@wwhassociates.com](mailto:wraithellc@wwhassociates.com), with an e-mail copy to Mark Watts at [Mark.watts@cobbcole.com](mailto:Mark.watts@cobbcole.com).

District Manager

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT**

**DISTRICT ENGINEER REQUEST FOR QUALIFICATIONS**

**COMPETITIVE SELECTION CRITERIA**

**1) Ability and Adequacy of Professional Personnel (Weight: 25 Points)**

Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

**2) Consultant's Past Performance (Weight: 25 Points)**

Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation of respondent; etc.

**3) Geographic Location (Weight: 20 Points)**

Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

**4) Willingness to Meet Time and Budget Requirements (Weight: 15 Points)**

Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

**5) Certified Minority Business Enterprise (Weight: 5 Points)**

Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

**6) Recent, Current and Projected Workloads (Weight: 5 Points)**

Consider the recent, current and projected workloads of the firm.

**7) Volume of Work Previously Awarded to Consultant by District (Weight: 5 Points)**

Consider the desire to diversify the firms that receive work from the District; etc.

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**9C**

## TABLE OF CONTENTS

TAB 1	LETTER OF INTEREST
TAB 2	STATEMENT OF QUALIFICATIONS
TAB 3	STANDARD FORM 330
TAB 4	LICENSES



**HEIDT**  
DESIGN

P: (321) 559-8521 | F: (813) 464-7629  
1130-A Celebration Blvd.  
Celebration, FL 34747  
[www.heidtdesign.com](http://www.heidtdesign.com)

September 16, 2020

District Manager  
Pacific Ace Community Development District  
c/o Wrathell, Hunt and Associates, LLC.  
2300 Glades Road, Suite 410W  
Boca Raton, FL 33431

RE: Request for Qualifications  
District Engineer Services

Dear District Manager:

Heidt Design, LLC (Heidt Design), is pleased to submit this Statement of Qualifications to provide project engineering services to the Pacific Ace Community Development District (CDD). Our firm is comprised of highly qualified personnel with experience as CDD engineers in addition to our extensive planning, designing and permitting of master planned communities throughout the state of Florida. Our experience includes working for over twenty (20) CDDs in numerous municipalities. Our community design experience at Pacific Ace, as well as many other large, master-planned residential and mixed-use communities in the Central Florida area, has allowed us to develop a solid network of relationships and an understanding of regulatory processes that help ensure our projects are as efficient and straightforward as possible.

Our Statement of Qualifications will demonstrate our understanding of the types and scope of projects on which we may be contracted to work. We will introduce you to the Heidt Design team and detail the personnel you will work alongside should we be qualified by the District. We will present examples of our past work, demonstrating the vast experience we have working within master planned communities, over forty (40) of which cover 1000 acres or more in land area. We will discuss our attention to scheduling and budgets and our capacity to perform work awarded by the District in a timely manner. We are confident upon review our qualifications the District will see we are uniquely suited to provide services to the District. We are pleased to have the opportunity to offer our services to the Pacific Ace CDD.

Sincerely  
**HEIDT DESIGN, LLC**

  
Jeremy Morton, P.E.  
Sr. Project Manager

The Pacific Ace Community Development District (District) is seeking qualified consulting firms to provide District Engineer services on a continuing basis for the District's storm water management facilities, conservation areas, street lighting, roads, common areas, and other public improvement authorized by Chapter 190, F.S. We understand the types of projects the District is likely to undertake may include planning, preparing reports and plans, infrastructure design and permitting, project coordination, landscape architecture and construction engineering and inspections for the District. We understand that cooperation and coordination with District staff, other consultants, and District residents while providing services supporting such projects is paramount to the success of those projects as well. Our mission is to develop engineering solutions that incorporate the vision of our clients. Our solutions are practical, economical and acceptable to governing agencies while protecting the health, safety and welfare of the public.

### **Company Overview**

Heidt Design is a multi-disciplinary consulting firm that specializes in the planning and design of master planned communities throughout Central Florida. Heidt Design delivers comprehensive civil engineering services that include visioning, planning, engineering design and permitting, ecological permitting, landscape architecture, CDD engineering and construction engineering and inspection services. The headquarters for Heidt Design are located at 5904 Hampton Oaks Parkway, Suite A, Tampa, FL 33610, while the closest office location is located at 1130 Celebration Blvd. Celebration, FL 34747, approximately 14 miles from the Pacific Ace CDD. Heidt Design has earned an excellent reputation, and counts among its staff some of the most respected engineering, environmental and planning professionals in the region. While not a minority business enterprise, the principals and associates of Heidt Design have built a reputation for leadership by creating innovative solutions to meet the complex and ever-changing needs of our clients – clients who demand designs that maximize functional efficiency, visual appeal and financial return. Every member of our team works together – pooling a wealth of resources to address challenges with a unified strategy. This results in the creation of unique, economically feasible projects that contribute value not only to the owner, but also to the community as a whole.

Heidt Design and its staff have extensive experience assisting in the creation of and the ongoing operation of over twenty (20) Community Development Districts (CDD) in four different municipalities, including serving as the current Interim District Engineer for the Pacific Ace CDD. As CDD engineers we have an understanding of how these districts are created and how they function on a daily basis. We've created Engineer's Reports, processed requisitions, coordinated construction and attended board meetings. We believe our abundance of experience with CDD's and at Pacific Ace makes us uniquely qualified for the services being sought through this RFQ. Below is a list of some current and past CDD's for which Heidt Design is/was the District Engineer:

• Serenoa CDD	• Long Lake Ranch CDD
• Easton Park CDD	• Westchase CDD
• Covington Park CDD	• Watergrass CDD I and II
• Belmont CDD	• Connerton West CDD
• FishHawk Ranch CDDs I, II, III and IV	• TSR CDD (Starkey Ranch)
• Stonebrier CDD	• Lakeshore Ranch CDD
• Cheval West CDD	• Woodlands CDD
• Park Place CDD	• K-Bar Ranch II CDD
• La Collina CDD	• Cross Creek CDD

**Personnel**

Heidt Design is staffed with a team of highly qualified and experienced professionals. Heidt Design employs sixteen (16) professional engineers, nine (9) registered landscape architects and seven (7) AICP certified planners. In addition to these professionals, the Heidt Design family includes an additional thirty-one (31) staff members who provide CAD, GIS, graphic arts, inspections and administrative support for our projects.

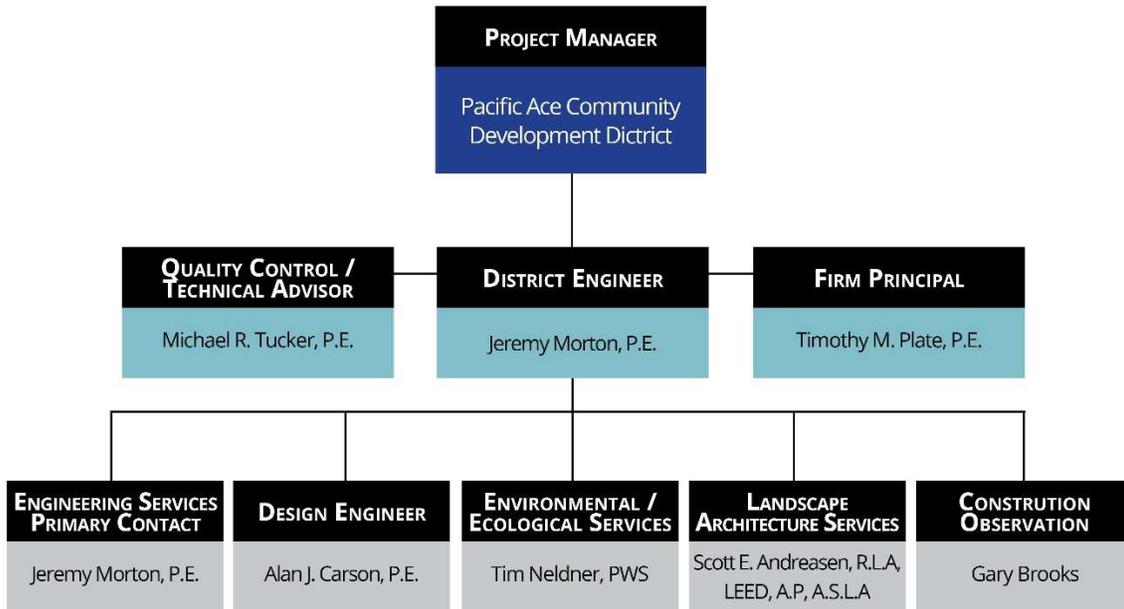
Specific to this RFQ, we have assembled a team of staff members who will be expressly available to respond to any requests for service from the District. As individual tasks require, additional staff will be incorporated into the team in order to provide timely support. The following is an organizational chart of the District team followed by brief biographies of key team members. As requested, Standard Form 330 resumes for each team member are also provided in Tab 3.

**District Engineer**

*Jeremy Morton, P.E.*, the proposed District Engineer, has a B.S. in Civil Engineering from the University of Florida and over 13 years of experience designing and managing master planned communities throughout Central Florida. Mr. Morton’s project management experience encompasses all areas of land development including residential, commercial, industrial, municipal, and aviation projects with an emphasis on stormwater, utilities, and general site development. He has served as project manager on several continuing services contracts for various municipalities including the City of Sanford, City of Lake Mary, City of DeBary, City of Deland, City of Orange City, City of Eustis, City of Titusville, City of Daytona Beach, Seminole County, Orlando Sanford International Airport, and New Smyrna Beach Utilities Commission.

# PACIFIC ACE CDD DISTRICT ENGINEER PROJECT TEAM

## Organizational Chart



### Principal in Charge

*Tim Plate, P.E.*, has a B.S. degree in Civil Engineering from the University of Florida and over 33 years of experience in his field. Mr. Plate's experience covers a broad range of engineering services including project management, civil design, stormwater management, utility engineering and environmental permitting. He has provided civil engineering and project management services to the private and public sectors including hydrologic and hydraulic analysis, stormwater treatment design, storm sewer analysis and design, earthwork management, bid package preparation, and preparation of preliminary probable cost opinions. Additionally, Tim has served as District Engineer for 11 Community Development Districts including Covington Park CDD, the FishHawk Ranch CDDs (I, II, III, and IV), and the Belmont CDD.

### Quality Assurance/Quality Control & Technical Support

*Michael Tucker, P.E.* will provide the District Engineer with engineering technical support and QA/QC oversight. Mr. Tucker has over 30 years of experience and serves as an officer of Heidt Design. As Director of Engineering Design, Mr. Tucker's responsibilities include oversight of all engineering design and plans production activities. He has successfully led both private and public project teams in Pasco, Hillsborough, Hernando, Marion, Manatee, and Sarasota

Counties. Mr. Tucker has a B.S. Degree in Civil Engineering and a M.S. Degree in Engineering Management from the University of South Florida.

Mr. Tucker's technical expertise includes developing, modeling, designing and permitting the stormwater management systems for large-scale developments. His expertise also includes regional and sub-regional watershed analyses in which basin models have not yet been developed by governing agencies.

### **Ecological Services**

As Heidt Design's Senior Ecologist, **Mr. Timothy L. Neldner** has more than 37 years of professional consulting experience in the areas of wetlands assessment and permitting on both private and public projects throughout Florida. His duties include project management, feasibility studies, environmental planning, environmental constraints analyses and wetlands/habitat mapping. He is also responsible for coordinating with federal, state and local regulatory agencies to secure wetland and threatened and endangered species permits for developments. Mr. Neldner has extensive experience in wetland creation and mitigation design. Mr. Neldner has been recognized as an expert in the field of environmental permitting and wetland ecology in State of Florida administrative hearings.

### **Landscape Architecture**

**Mr. Scott Andreasen, RLA, LEED AP, ASLA** will lead landscape architect services, as needed for District projects. Mr. Andreasen has over 22 years of professional experience in landscape architecture and land planning. Services coordinated by Mr. Andreasen include feasibility studies, master planning, landscape architecture, field reviews and coordination with regulatory permitting departments. His experience includes numerous public and private projects within Hillsborough and Pasco Counties and the City of Tampa.

Mr. Andreasen has won numerous awards for projects he has worked on, most recently the Award of Merit from ASLA in 2017 for the Union Park development.

### **Construction Management/Field Coordination**

**Mr. Gary Brooks** will oversee the construction inspection services for District projects. Steve brings more than 25 years of field experience to the team and is a FDEP NPDES Certified Stormwater Inspector. He has provided construction inspection services for many projects in Manatee and Sarasota Counties.

The Heidt Design team takes pride in providing comprehensive, technically sound solutions to our clients' design, permitting and contract management challenges. We continue to work hard to perfect the reputation for quality design standards and responsiveness. Heidt Design's professional staff possesses the qualifications and experience to successfully meet any and all District engineering needs.

### Project Experience

As previously mentioned, Heidt Design has a tremendous amount of experience working with both developers of large master planned communities and Community Development Districts associated with those communities. The complete resumes of our professionals include planning, design and management experience for over 40 projects that encompass 1000 acres or more. These projects inherently require services similar to those that may be requested by the District. We have included several examples of these projects in the attached Standard 330 forms; however, many more examples and references can be provided if so desired.

### Services Provided

As one of the premier design firms in the Central Florida Area, Heidt Design provides an extensive list of services to their public and private clients. Please find a brief description of many of the services our firm provides below:

#### *CDD District Engineer Services*

As previously mentioned, Heidt Design has or is currently serving as the District Engineer for over twenty (20) Community Development Districts. Services range from assisting with the establishment of the District to ongoing services on an as needed basis.

Our District Engineer Services include:

- Board of Supervisor meeting attendance & preparation of necessary reports
- Master Maintenance exhibits
- CDD Establishment Support
- Master Engineer's Report
- Bond Validation assistance
- Stormwater Collection & Treatment System Inspections
- Permitting through all regulatory agencies (local, state & federal)
- Preparation of requested Construction Drawings and Specification
- Requisition review
- Construction Certifications
- NPDES Permitting & Compliance
- Public Facilities Reports
- Stormwater System Monitoring & Maintenance Reports
- Bid package preparation

## *Engineering*

The Heidt Design Team provides engineering design and consultation services to public and private sector clients from preliminary site evaluation to completion and acceptance of a project by regulatory agencies. Our mission is to develop engineering solutions that incorporate the vision of our clients' planning concepts. Our solutions are practical, economical and acceptable to governing agencies while protecting the health, safety and welfare of the public.

Our Design Services include:

- Regional Hydrological & Surface Water Studies
- Master Stormwater Planning & Design
- Master Wastewater Planning & Design
- Master Water Planning & Design
- Site Specific Infrastructure Design
- Stormwater Collection & Treatment Systems
- Water & Reclaimed Water Distribution Systems
- Wastewater Collection, Pump Station & Force Main Systems
- Roadway Intersection Improvements Design
- Residential Site Development
- Urban Infill & Retrofit Design
- Commercial Site Development
- Industrial Site Development
- Permitting through all regulatory agencies (local, state & federal)
- NPDES Permitting & Compliance

## *Ecological Services / Environmental Permitting*

In today's tightly controlled regulatory climate, environmentally sensitive projects are the rule, not the exception. Our Ecological Services Department focuses on practical solutions to a wide variety of environmental concerns. Our staff provides a comprehensive, cost effective service from the onset of the preliminary due diligence phase, through environmental permitting, post-construction certifications, and monitoring. Our staff is well versed in the protection of wetlands and environmentally sensitive ecosystems during the construction of projects throughout west Florida. Our extensive geographical service area has afforded us the opportunity to work effectively and successfully with a wide variety of local governments (counties and cities), state agencies (FDEP, Water Management Districts, and the Florida Fish and Wildlife Conservation Commission), and the federal government (U.S. Army Corps of Engineers and EPA). The direct coordination between our Ecological Services Department and our land planning, engineering and construction inspection team members results in project savings and improved project schedules.

Our Ecological Services include:

- Endangered & Threatened Species Surveys
- Mitigation and Restoration Design
- U.S. COE Rapanos & SWANCC Assessments
- Wetland Delineation (state & federal criteria)
- Wetland Impact Permitting
- Environmental Due Diligence Reviews
- Aerial photographic interpretation
- Environmental Planning
- Wetland Hydroperiod Assessment
- U.S. COE Permitting
- Uniform Mitigation Assessment Method Scoring
- Wildlife habitat management plans
- Innovative stormwater treatment design
- Turbidity and erosion control design
- Construction inspection
- Mitigation Monitoring

### *Landscape Architecture and Land Planning*

Our planners and landscape architects incorporate progressive design solutions that reflect the vision of the client as well as the personality of the land and community to create a unique image for each project. The team, including our LEED AP, works closely with our clients. Using the latest principles in sustainable development, Heidt Design creates handcrafted plans for communities, town centers, neighborhoods, parks and plazas - ultimately turning community vision into reality.

We strive to make each project unique with a strong “sense of place.” Our plans are flexible in responding to our client’s financial needs and the market’s shifting patterns through designs that are sustainable and implementable. Our Design Team includes experienced urban planners and landscape architects who have successfully implemented many projects. We possess a unique skill set that includes visioning, community planning, civil engineering, landscape architecture, and urban design. Through our combined efforts, we create a “Project Vision” for each project that is sensible, distinctive, and beneficial for each client.

Our Land Planning & Landscape Architecture Services include:

- Visioning Charettes
- Master Site Planning
- Urban Design
- Streetscape Design
- Parks & Recreation Planning
- Hardscape Design
- Signage & Monument Design
- Planting Design
- LEED Design
- Presentation Graphics
- FGBC Florida Green Development Design
- Construction and Inspection Services

### *Construction Inspection*

Heidt Design’s Construction Inspection Department provides critical coordination between the client, the design engineer, the contractor, and governmental agencies. In addition, coordination with the team’s construction staking crews ensures that our projects are closely monitored and that site-specific challenges are met with minimal delay. We stay current on all regulatory changes that impact the

construction process and stay engaged with agency inspectors so we can facilitate the procedures for project inspection and close-out. We also maintain the following certifications:

- CTQP – Earthwork Construction Inspection Levels 1 & 2
- CTQP – Asphalt Paving Levels 1 & 2
- CTQP – Concrete Field Technician – Level 1
- ACI Concrete Field Testing Technician – Grade 1
- FDOT Concrete Field Inspector Specification
- Nuclear Radiation Safety Training
- FDEP NPDES Certified Stormwater Inspector
- HAZMAT Training

\*CTQP is the FDOT Construction Training Qualification Program

Our Inspection Services include:

- Roadway Subgrade, Base, Curb & Asphalt Inspection
- Results Observation of Pressure Pipe Pressure Tests
- Lamping & Televising of Sanitary Sewer Lines
- Wastewater Pump Station Start-ups
- Review of Change Orders
- Review of Construction Progress Pay Requests
- Preparation & Processing of Record Drawings
- Review of Test Reports
- Punch-list & Final Inspections
- Review of Shop Drawings

### **Schedule and Budget**

Heidt Design is sensitive to the fact that creating and meeting project schedules is critical to the overall success of a project. The District Engineer will be responsible for creating a project schedule that accounts for the essential items necessary to deliver the intended work product on time. For larger projects, the schedule will be developed utilizing Microsoft Project and will link dependent tasks such that the critical path tasks can be easily identified and tracked. The project schedule will be distributed to the client and all team members.

For all projects, Heidt Design uses two specific weekly staff meetings to assist project managers in allocating resources and to anticipate tasks with significant lead times such that schedules are not delayed. Project managers meet with design and permitting staff to discuss individual projects. Overall schedules are discussed and other team members are informed of upcoming needs and tasks they may be required to perform. The second staff meeting is held to assign resources to specific projects for the following week. Each staff member's work load is reviewed and adjustments are made if additional resources are needed to maintain a project's schedule.

Other meetings that are helpful in maintaining project schedules are pre-submittal conferences with agencies, internal pre-design meetings and regularly scheduled meetings with the client and other team members. Pre-submittal conferences are helpful in understanding the ground rules for the permitting of

the project. Taking time to explain the details of a project to agency reviewers and having a clear understanding of their concerns and expectations goes a long way to minimize review comments and potential delays. Internal pre-design meetings allow time for the project team to discuss the project holistically and to ask questions of each other in order to ensure each team member has a clear understanding of the tasks at hand. The project schedule is discussed and milestone dates and deadlines are established. Regular team meetings with the client allow for the client to stay informed and up to date on the status of the project as well as to provide quality face to face time with the team to discuss important specifics that may need to be addressed.

Heidt Design incorporates a systematic quality assurance and quality control program intended to ensure the quality of all aspects of a project. The internal process employs senior staff not directly involved with the project to review and comment on the project as objectively as possible. Items are checked to confirm that all reports, client recommendations, review comments and general design procedures have been accommodated. We recognize that when designs are properly reviewed and checked the result is an efficient design and a cost effective product on the ground which in turn helps projects come in on budget.

Another way Heidt Design works to help projects stay on budget is by performing a constructability review of our plans. This is a “third party review” in that in-house construction inspection personnel perform this review in conjunction with the production of material take-offs and estimated pricing. These members of the Heidt Design team are our eyes and ears in the field and provide the construction level detail and knowledge required to take the project from the engineering design to the finished product. The review of the project through the eyes of construction minded personnel allows Heidt Design to create a design product that is both easy to understand, favorable to bid and efficient to construct. This additional review results in fewer change orders and reduces the potential for costly time delays during construction.

While not every project for the District would require this level of effort, the process of identifying and allocating resources to meet the needs of the District to address issues as they arise is extremely important to the success of the District and the satisfaction of its residents. Heidt has the resources and processes in place to provide cost effective solutions in a timely manner to the District.

### **Workload**

Heidt Design has capacity to work for the District. We are currently operating at 80% of our capacity and are projecting to operate at a similar capacity in the next year. Additionally, through the scheduling and staff resourcing efforts previously described and continuing to acquire outstanding talent, we are flexible to adjust resource allocations as needed to meet any given demand. We are confident we can effectively produce for the District.

# ARCHITECT - ENGINEER QUALIFICATIONS

## PART I - CONTRACT-SPECIFIC QUALIFICATIONS

### A. CONTRACT INFORMATION

1. TITLE AND LOCATION <i>(City and State)</i> Pacific Ace Community Development District, Lake County, Florida		
2. PUBLIC NOTICE DATE	3. SOLICITATION OR PROJECT NUMBER	

### B. ARCHITECT-ENGINEER POINT OF CONTACT

4. NAME AND TITLE Jeremy Morton, P.E.		
5. NAME OF FIRM Heidt Design, LLC		
6. TELEPHONE NUMBER (321) 559-8521	7. FAX NUMBER (813) 464-7629	8. E-MAIL ADDRESS jmorton@heidtdesign.com

### C. PROPOSED TEAM

*(Complete this section for the prime contractor and all key subcontractors.)*

	(Check)			9. FIRM NAME	10. ADDRESS	11. ROLE IN THIS CONTRACT
	PRIME	J-V PARTNER	SUBCONTRACTOR			
a.	x			Heidt Design, LLC  <input type="checkbox"/> CHECK IF BRANCH OFFICE	1130-A Celebration Blvd Celebration, FL 34747	Provide District Engineering services to the Pacific Ace Community Development District
b.				<input type="checkbox"/> CHECK IF BRANCH OFFICE		
c.				<input type="checkbox"/> CHECK IF BRANCH OFFICE		
d.				<input type="checkbox"/> CHECK IF BRANCH OFFICE		
e.				<input type="checkbox"/> CHECK IF BRANCH OFFICE		
f.				<input type="checkbox"/> CHECK IF BRANCH OFFICE		

### D. ORGANIZATIONAL CHART OF PROPOSED TEAM

(Attached)

**E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT**

*(Complete one Section E for each key person.)*

12. NAME  Jeremy Morton	13. ROLE IN THIS CONTRACT  District Engineer	14. YEARS EXPERIENCE	
		a. TOTAL 13	b. WITH CURRENT FIRM 1
15. FIRM NAME AND LOCATION <i>(City and State)</i> Heidt Design, LLC. Celebration, FL			
16. EDUCATION <i>(Degree and Specialization)</i> University of Florida - B.S. Civil Engineering		17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> FL Professional Engineer No. 75410	
18. OTHER PROFESSIONAL QUALIFICATIONS <i>(Publications, Organizations, Training, Awards, etc.)</i>			

**19. RELEVANT PROJECTS**

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
a. Pacific Ace Lake County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Project Manager responsible for plan development, design, permitting and construction for 532 residential units on approximately 376 acres.	On-going	
<input checked="" type="checkbox"/> Check if project performed with current firm		
b. Palms at Serenoa - Phases 3 & 4 Lake County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Project Manager responsible for plan development, design, permitting and construction for a combined total of 276 residential units on approximately 104 Acres within the two phases. These phases were part of a four-phase Master Plan which was previously approved for the Palms at Serenoa.	On-going	On-going
<input checked="" type="checkbox"/> Check if project performed with current firm		
c. Cresswind Deland Deland, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Engineer of Record (EOR) responsible for master planning and permitting a 597 unit residential subdivision and community center. The project is a five-phase development on approximately 316 acres.	On-going	
<input checked="" type="checkbox"/> Check if project performed with current firm		
d. Heritage Square Haines City, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Engineer of Record (EOR) responsible for plan development, design, permitting and construction for 127 lots on approximately 39 acres. The project also included design, permitting, and construction of approximately 1 mile of utility improvements for the City as part of a joint development agreement.	On-going	
<input checked="" type="checkbox"/> Check if project performed with current firm		
e. Liberty Groves Haines City, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Engineer of Record (EOR) responsible for plan development, design, permitting and construction for 147 lots on approximately 39 Acres. The project also included design, permitting, and construction of approximately 1 mile of utility improvements for the City as part of a joint development agreement.	On-going	
<input checked="" type="checkbox"/> Check if project performed with current firm		

**E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT**

*(Complete one Section E for each key person.)*

12. NAME  <b>Timothy M. Plate, P.E.</b>	13. ROLE IN THIS CONTRACT  <b>Firm Principal</b>	14. YEARS EXPERIENCE	
		a. TOTAL <b>35</b>	b. WITH CURRENT FIRM <b>10</b>
15. FIRM NAME AND LOCATION <i>(City and State)</i> <b>Heidt Design, LLC Tampa, FL</b>			
16. EDUCATION <i>(DEGREE AND SPECIALIZATION)</i> <b>Bachelor of Science in Civil Engineering University of Florida</b>		17. CURRENT PROFESSIONAL REGISTRATION <i>(STATE AND DISCIPLINE)</i> <b>FL Professional Engineer No. 41153</b>	

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

**National Association of Industrial and Office Properties (NAIOP), National Society of Professional Engineers (NSPE), Tampa Bay Builders Association (TBBA)**

**19. RELEVANT PROJECTS**

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
<b>Belmont CDD Hillsborough County, FL</b>	<b>On-going</b>	<b>On-going</b>
a. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm The Belmont community contains over 2,120 single family attached and detached residential homes. Also included in this development is a large community recreation center. Winding through the development are over 7,600 linear feet of four-lane divided collector road leading from U.S. 301. Located on the west side of the development is a significant wetland and upland habitat natural preserve area, associated with Bull Frog Creek. Mr. Plate participated in the CDD creation/validation, prepared multiple Engineer's Reports, and has served as District Engineer.		
<b>FishHawk Ranch CDDs (I, II, III, and IV) Hillsborough County, FL</b>	<b>On-going</b>	<b>On-going</b>
b. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm The project accommodates more than 5,100 homes & 480,000 square feet of commercial, office, and retail uses offering residents walkable neighborhoods with more than 20 miles of nature trails connecting schools, parks, amenities, and Park Square TownCenter. FishHawk provides a variety of residential styles and mixed uses while preserving more than one third of property as environmental habitat. EOR responsible for planning, entitlement, environmental, survey, infrastructure design, platting & construction phase services, as well as all aspects of local, state, and federal permitting for this 3,000-acre Master Planned Community and has served as District Engineer for four CDDs.		
<b>Covington Park CDD Hillsborough County, FL</b>	<b>On-going</b>	<b>On-going</b>
c. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm CDD Engineer since 2009 and Project Engineer for most of this 400-acre Master Planned residential development containing 1,200 homes. The community includes several parks and an elementary school. While at Heidt & Associates, Mr. Plate provided a full range of planning, engineering, environmental, and construction phase services for Covington Park. Engineering services involved all aspects of design and permitting from Master Plans through utility, stormwater, and roadway infrastructure construction plans and permits and has served as District Engineer.		
<b>Stonebrier CDD Hillsborough County, FL</b>	<b>On-going</b>	<b>2013</b>
d. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm CDD Engineer and project engineer for most of this 450-acre residential community containing approximately 520 homes and an amenity center. The project is located in north Hillsborough County and contains multiple wetlands, lakes, and ponds within the storm water management system.		
<b>Easton Park City of Tampa, FL</b>	<b>2015</b>	<b>2012</b>
e. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm CDD Engineer and Project Manager for the 600-unit single-family residential subdivision. Easton Park is part of the K-Bar Ranch property that was annexed into the City of Tampa from Hillsborough County. Services coordinated by Mr. Plate included Annexation Agreement development, land use amendments, planning, zoning, environmental, survey, infrastructure design, local and state agency permitting, CDD creation/validation exhibits, CDD Engineer's Reports and miscellaneous CDD Engineer responsibilities.		

**E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT**

*(Complete one Section E for each key person.)*

12. NAME  Michael R. Tucker, P.E.	13. ROLE IN THIS CONTRACT  QA/QC	14. YEARS EXPERIENCE	
		a. TOTAL 39	b. WITH CURRENT FIRM 10

15. FIRM NAME AND LOCATION *(City and State)*  
Heidt Design, LLC Tampa, FL

16. EDUCATION <i>(Degree and Specialization)</i> Bachelor of Science in Civil Engineering Master of Science in Engineering Management  Specialization in Hydraulics and Stormwater Hydrology	17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> FL Professional Engineer No. 40569
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18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*  
American Society of Civil Engineers (ASCE), Florida Engineering Society (FES), National Society of Professional Engineers (NSPE), American Water Works Association (AWWA), American Water Resources Association (AWRA), National Fire Protection Association (NFPA)

**19. RELEVANT PROJECTS**

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
a. Belmont Hillsborough County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Senior Design Engineer for Master Stormwater facilities for Belmont, a community containing over 2,120 single-family attached & detached residential homes, a large community recreation center, and over 7,600 linear feet of four-lane divided collector road. Significant wetland & upland habitat natural preserve area associated with Bull Frog Creek.	2017	On-going
b. K-Bar Ranch Tampa, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Senior Design Engineer overseeing stormwater, drainage, roadway, water & sewer infrastructure design staff for K-Bar Ranch. K-Bar Ranch is a 1,020-acre community consisting of 1,400 residential units and 20,000 square feet of commercial uses. It includes a multi-use amenity area, multi-use trails, & over 4.5 miles of collector road.	On-going	On-going
c. Easton Park City of Tampa, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Senior Design Engineer overseeing stormwater, drainage, roadway, water & sewer infrastructure design staff for Easton Park. Easton Park is a 600-unit single-family subdivision. Easton Park is part of the K-Bar Ranch property that was annexed into the City of Tampa from Hillsborough County.	On-going	On-going
d. Long Lake Ranch Pasco County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Senior Design Engineer for Master Stormwater facilities for Long Lake Ranch, a 1,200-acre Master Planned Community. QA/QC for overall infrastructure parcel development plans and roadways.	On-going	On-going
e. Covington Park Hillsborough County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Senior Design Engineer overseeing stormwater, drainage, roadway, water & sewer infrastructure design staff for Covington Park, a 400-acre Master Planned residential development containing 1,200 homes. The community includes several parks and an elementary school.	On-going	On-going

**E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT**

*(Complete one Section E for each key person.)*

12. NAME  Alan J. Carson, P.E.	13. ROLE IN THIS CONTRACT  Design Engineer	14. YEARS EXPERIENCE	
		a. TOTAL 22	b. WITH CURRENT FIRM 8
15. FIRM NAME AND LOCATION <i>(City and State)</i> Heidt Design, LLC, Tampa, FL			
16. EDUCATION <i>(Degree and Specialization)</i> Master of Civil Engineering University of South Florida, 2012 Bachelor of Science in Civil Engineering Florida State University, 1997		17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> F: Professional Engineer No. 59280	
18. OTHER PROFESSIONAL QUALIFICATIONS <i>(Publications, Organizations, Training, Awards, etc.)</i>			

**19. RELEVANT PROJECTS**

(1) TITLE AND LOCATION <i>(City and State)</i> Belmont Hillsborough County, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES On-going	CONSTRUCTION <i>(If applicable)</i> On-going
a. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Belmont is a Master Planned residential development including 2,120 homes, 7,600 linear feet of collector roads, a community recreation center and an elementary school. Senior Design Engineer responsible for oversight of design of stormwater management system and other infrastructure, and drainage modeling associated with Bullfrog Creek.	<input checked="" type="checkbox"/> Check if project performed with current firm	
(1) TITLE AND LOCATION <i>(City and State)</i> Fishhawk Ranch Hillsborough County, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES On-going	CONSTRUCTION <i>(If applicable)</i> On-going
b. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Design Engineer for multiple phases of Fishhawk Ranch, a 3,000 acre master planned community encompassing more than 5,100 homes and 480,000 sq ft of commercial, office and retail space. Responsible for design of stormwater management system, roadway and grading plans, potable water distribution and sanitary sewer collection systems.	<input checked="" type="checkbox"/> Check if project performed with current firm	
(1) TITLE AND LOCATION <i>(City and State)</i> Covington Park Hillsborough County, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES On-going	CONSTRUCTION <i>(If applicable)</i> On-going
c. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Covington Park is a 400-acre Master Planned residential development containing 1,200 homes. While at Heidt & Associates, Design Engineer responsible for design of stormwater management system, roadway and grading plans, potable water distribution and sanitary sewer collection systems.	<input checked="" type="checkbox"/> Check if project performed with current firm	
(1) TITLE AND LOCATION <i>(City and State)</i> Starkey Ranch Pasco County, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
d. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Starkey Ranch is a 2,500-acre Master Planned community, including single family homes, multi-family home sites, commercial uses and several collector roads. Senior Design Engineer responsible for oversight of stormwater master planning and design of stormwater management system, roadway and grading plans, potable water & sanitary sewer.	<input checked="" type="checkbox"/> Check if project performed with current firm	
(1) TITLE AND LOCATION <i>(City and State)</i> Long Lake Ranch Pasco County, FL	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
e. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Long Lake Ranch is a 350-acre residential component of the Long Lake Ranch DRI. Senior Design Engineer responsible for oversight of design of stormwater management system, roadway and grading plans, potable water distribution and sanitary sewer collection systems.	<input checked="" type="checkbox"/> Check if project performed with current firm	

**E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT**

*(Complete one Section E for each key person.)*

12. NAME  Timothy Nelder	13. ROLE IN THIS CONTRACT  Ecologist	14. YEARS EXPERIENCE	
		a. TOTAL 37	b. WITH CURRENT FIRM 3

15. FIRM NAME AND LOCATION *(City and State)*

Heidt Deisgn, LLC Tampa, FL

16. EDUCATION *(Degree and Specialization)*

Bachelor of Science in Marine Science and Biology  
University of Tampa

17. CURRENT PROFESSIONAL REGISTRATION *(State and Discipline)*

Professional Wetland Scientist No. 655  
Society of Wetland Scientist Professional Certification Program

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

Tampa Bay and National Association of Environmental Professionals, Society of Wetland Scientists, SWFWMD ERP Technical Advisory Committee, SWFWMD Mitigation Banking Technical Advisory Committee

**19. RELEVANT PROJECTS**

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
a. Connerton Pasco County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE 3,500-acre Master Planned Community. Environmental Planning, Wetland Assessments, and Permitting. This project was one of the first in the region to utilize large-scale relocation of existing wetland habitats (both herbaceous and forested) which were realized in less than 5 years.	2017	2016
	<input checked="" type="checkbox"/> Check if project performed with current firm	
b. Starkey Ranch Pasco County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE 2,500-acre Master Planned Community. Environmental Planning, Wetland Permitting, Mitigation Design and Construction Review, and Wildlife Survey and Permitting. Coordinated permitting with local, state, and federal agencies.	On-going	On-going
	<input checked="" type="checkbox"/> Check if project performed with current firm	
c. Belmont Hillsborough County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Community contains over 2,120 single family attached and detached residential homes, a large community recreation center. Located on the west side of the development is a significant wetland and upland habitat natural preserve area, associated with Bull Frog Creek. Environmental Planning, Wetland Permitting, Mitigation Design & Construction review.	On-going	On-going
	<input checked="" type="checkbox"/> Check if project performed with current firm	
d. Rye Crossing Manatee County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE 40-acre residential development. Environmental Planning, Wetland delineations and upland habitat assessments, Mitigation Design and Construction review, and Wildlife Survey and Permitting.	On-going	On-going
	<input checked="" type="checkbox"/> Check if project performed with current firm	
e. Parrish Plantation Manatee County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE 218-acre residential development. Environmental Planning, Wetland delineations and upland habitat assessments, Mitigation Design and Construction review, and Wildlife Survey and Permitting.	On-going	On-going
	<input checked="" type="checkbox"/> Check if project performed with current firm	

**E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT**

*(Complete one Section E for each key person.)*

12. NAME  Scott E. Andreasen, RLA, LEED AP	13. ROLE IN THIS CONTRACT  Landscape Architecture Director	14. YEARS EXPERIENCE	
		a. TOTAL  24	b. WITH CURRENT FIRM  10

15. FIRM NAME AND LOCATION *(City and State)*  
Heidt Design, LLC Tampa, FL

16. EDUCATION <i>(Degree and Specialization)</i>  Bachelor of Science in Landscape Architecture University of Georgia	17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i>  Registered Landscape Architect State of Florida LA0001658 State of Georgia LA 001128 State of Texas 3257 LEED AP
--	---

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*  
American Society of Landscape Architects (ASLA), 2007 Aurora Award (Highland Park Community), 2007 Hillsborough County City-County Planning Commission's Community Design Award of Excellence (The Heights Community), 2017 Award of Merit ASLA (Union Park)

**19. RELEVANT PROJECTS**

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
a. Belmont Hillsborough County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Community contains over 2,120 single-family attached & detached residential homes. Landscape Architecture service included creating landscape and hardscape construction plans which included multiple entry signs redesign, landscaping for +/- 1 mile of roadway, neighborhood parks, community pool, playground, basketball, open play field, & dog park.	On-going	On-going
<input checked="" type="checkbox"/> Check if project performed with current firm		
b. K-Bar Ranch Tampa, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE K-Bar Ranch contains residential and commercial land uses. Landscape Architecture service includes creating Landscape and hardscape construction plans. The construction plans include community entry monuments, neighborhood entry monuments, landscape & hardscape for collector roads, Zack Park, & a community amenity center.	On-going	On-going
<input checked="" type="checkbox"/> Check if project performed with current firm		
c. FishHawk Ranch (I, II, III, and IV) Hillsborough County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Landscape Architect services included landscape architecture, rezoning, & land planning. The community was rezoned and parcels were added to the DRI. During this same period, efforts also included numerous planning for new parcels, as well as, on existing parcels within the community and CDD limits.	On-going	On-going
<input checked="" type="checkbox"/> Check if project performed with current firm		
d. Connerton Pasco County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Community containing residential and commercial land uses. Landscape Architecture service included creating Landscape and hardscape construction plans. The construction plans include neighborhood entry monuments, landscape for main roads, 3 community parks, playground, open field, and dog park.	2017	2016
<input checked="" type="checkbox"/> Check if project performed with current firm		
e. Starkey Ranch District Park Pasco County, FL  (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Provided services that included layout and design of the district park, which was a public/private partnership. The park contains five baseball fields, nine multi-purpose fields, playground, trails, three concession stands, and a maintenance facility.	On-going	On-going
<input checked="" type="checkbox"/> Check if project performed with current firm		

**E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT**

*(Complete one Section E for each key person.)*

12. NAME  Gary Brooks	13. ROLE IN THIS CONTRACT  Construction Inspector	14. YEARS EXPERIENCE	
		a. TOTAL 28	b. WITH CURRENT FIRM 3

15. FIRM NAME AND LOCATION *(City and State)*  
Heidt Design, LLC Tampa, FL

16. EDUCATION <i>(Degree and Specialization)</i>  Community College of The Air Force Storm Water Management Inspector	17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i>
--	---

18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*  
27 years installing underground utilities, Road construction and Bridge construction.  
3 years Sarasota County Senior Inspector for Residential and Commercial Utility and Road Construction.

**19. RELEVANT PROJECTS**

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
a. Belmont Phase 2C Hillsborough County, FL	2016	2017
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE	<input checked="" type="checkbox"/> Check if project performed with current firm	
Field observation and coordination for all phases of construction including stormwater and floodplain ponds, utilities, and roads within the project.		
b. Island Walk Phase 3 Hillsborough County, FL	2016	2018
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE	<input checked="" type="checkbox"/> Check if project performed with current firm	
Field observation and coordination for all phases of construction including stormwater and floodplain ponds, utilities, and roads within the project.		
c. Grove Park Phase 3 Hillsborough County, FL	2016	2018
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE	<input checked="" type="checkbox"/> Check if project performed with current firm	
Field observation and coordination for all phases of construction including stormwater and floodplain ponds, utilities, and roads within the project.		
d. Ventana Phase 2A-2B Hillsborough County, FL	2017	on-going
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE	<input checked="" type="checkbox"/> Check if project performed with current firm	
Field observation and coordination for all phases of construction including stormwater and floodplain ponds, utilities, and roads within the project.		
e. University Town Center Sarasota, FL	2013	2016
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE	<input type="checkbox"/> Check if project performed with current firm	
Field observation and coordination for all phases of construction including stormwater and floodplain ponds, utilities, and roads within the project.		



Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA  
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF PROFESSIONAL ENGINEERS**

THE ENGINEERING BUSINESS HEREIN IS AUTHORIZED UNDER THE  
PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

**HEIDT DESIGN, LLC**

5904 HAMPTON OAKS PARKWAY  
SUITE A  
TAMPA FL 33610

**LICENSE NUMBER: CA28782**

**EXPIRATION DATE: FEBRUARY 28, 2021**

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Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF LANDSCAPE ARCHITECTURE**

THE LANDSCAPE ARCHITECT BUSINESS HEREIN HAS REGISTERED UNDER THE  
PROVISIONS OF CHAPTER 481, FLORIDA STATUTES

**HEIDT DESIGN, LLC**

5904-A HAMPTON OAKS PARKWAY  
TAMPA FL 33610

**LICENSE NUMBER: LC26000405**

**EXPIRATION DATE: NOVEMBER 30, 2021**

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Ron DeSantis, Governor



**FBPE**  
FLORIDA BOARD OF  
PROFESSIONAL ENGINEERS

## STATE OF FLORIDA

### BOARD OF PROFESSIONAL ENGINEERS

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

**MORTON, JEREMY CRAIG**

2774 TROMMEL WAY  
SANFORD FL 32771

**LICENSE NUMBER: PE75410**

**EXPIRATION DATE: FEBRUARY 28, 2021**

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Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF PROFESSIONAL ENGINEERS**

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

**PLATE, TIMOTHY MICHAEL**

5904-A HAMPTON OAKS PARKWAY  
TAMPA FL 33610

**LICENSE NUMBER: PE41153**

**EXPIRATION DATE: FEBRUARY 28, 2021**

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Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF PROFESSIONAL ENGINEERS**

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PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

**TUCKER, MICHAEL R**

5904 HAMPTON OAKS PARKWAY  
SUITE A  
TAMPA FL 33610

**LICENSE NUMBER: PE40569**

**EXPIRATION DATE: FEBRUARY 28, 2021**

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Ron DeSantis, Governor



## STATE OF FLORIDA

### BOARD OF PROFESSIONAL ENGINEERS

THE PROFESSIONAL ENGINEER HEREIN IS LICENSED UNDER THE  
PROVISIONS OF CHAPTER 471, FLORIDA STATUTES

**CARSON, ALAN J**

5904 HAMPTON OAKS PARKWAY  
SUITE A  
TAMPA FL 33610

**LICENSE NUMBER: PE59280**

**EXPIRATION DATE: FEBRUARY 28, 2021**

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Ron DeSantis, Governor

Halsey Beshears, Secretary



**STATE OF FLORIDA**  
**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**BOARD OF LANDSCAPE ARCHITECTURE**

THE LANDSCAPE ARCHITECT HEREIN HAS REGISTERED UNDER THE  
PROVISIONS OF CHAPTER 481, FLORIDA STATUTES

**ANDREASEN, SCOTT ERIC**

5904-A HAMPTON OAKS PARKWAY  
TAMPA FL 33610

**LICENSE NUMBER: LA0001658**

**EXPIRATION DATE: NOVEMBER 30, 2021**

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**PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**9D**

**Pacific Ace Community Development District**  
**Request for Qualifications – District Engineering Services**

**Competitive Selection Criteria**

	Ability and Adequacy of Professional Personnel	Consultant's Past Performance	Geographic Location	Willingness to Meet Time and Budget Requirements	Certified Minority Business Enterprise	Recent, Current and Projected Workloads	Volume of Work Previously Awarded to Consultant by District	TOTAL SCORE
<i>weight factor</i>	25	25	20	15	5	5	5	100
NAME OF RESPONDENT								
1 Heidt Design, LLC								

\_\_\_\_\_  
 Board Member's Signature

\_\_\_\_\_  
 Date

**PACIFIC ACE**  
**COMMUNITY DEVELOPMENT DISTRICT**

**10A**

The Villages  
**DAILY SUN**

Published Daily  
Lady Lake, Florida  
State of Florida  
County Of Lake

Before the undersigned authority personally appeared **Jackie Lancero**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal #00962495 in the matter of **NOTICE OF REQUEST FOR PROPOSALS**

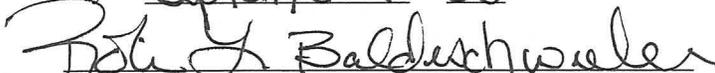
was published in said newspaper in the issues of

**SEPTEMBER 4, 2020**

Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for Publication in the said newspaper.

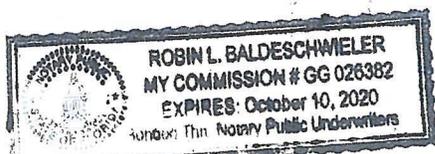
  
\_\_\_\_\_  
(Signature Of Affiant)

Sworn to and subscribed before me this 4  
day of September 2020.

  
\_\_\_\_\_  
Robin L. Baldeschwieler, Notary

Personally Known X or  
Production Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_

Attach Notice Here:



**Pacific Ace Community  
Development District  
Request for Proposals for  
Annual Audit Services**

The Pacific Ace Community Development District hereby requests proposals for annual financial auditing services. The proposals must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2020, with an option for two additional annual renewals [or for three years]. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Lake County and has a general administrative operating fund and a debt service fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Governmental Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposals packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) unbound original and one (1) electronic copy of their proposal to Wrathell, Hunt and Associates, LLC, Attn: District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Telephone (561) 571-0010, in an envelope marked on the outside "Auditing Services - Pacific Ace Community Development District." Proposals must be received by 5:00 p.m. on September 14, 2020, at the offices listed above. Please direct all questions regarding this Notice to the District Manager.

**Craig Wrathell,  
District Manager  
Wrathell, Hunt  
and Associates, LLC  
#962495 September 4, 2020**

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **10B**

## **Pacific Ace Community Development District Request for Proposals for Annual Audit Services**

The Pacific Ace Community Development District hereby requests proposals for annual financial auditing services. The proposals must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2020, with an option for two additional annual renewals [or for three years]. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Lake County and has a general administrative operating fund and a debt service fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Governmental Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposals packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

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Craig Wrathell, District Manager  
Wrathell, Hunt and Associates, LLC

**PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2020**

Lake County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than September 14, 2020, at 5:00 p.m., at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) unbound copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "**Auditing Services – Pacific Ace Community Development District**" on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Year 2020, plus the lump sum cost of two (2) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.



Notice of Regular Meeting  
And Audit Committee Meeting  
Pacific Ace Community Development District

The Regular meeting of the Board of Supervisors of the Pacific Ace Community Development District is scheduled to be held on \_\_\_\_\_, \_\_\_\_\_, 2020, at \_\_\_\_\_ a./p.m., (or immediately following the adjournment of the Audit Committee Meeting), \_\_\_\_\_, Florida. **There will be an Audit Committee meeting at \_\_\_\_\_ p.m. at the above-referenced location (immediately prior to the onset of the Board of Supervisors' meeting).** The Audit Committee will review, discuss and establish the evaluation criteria for any proposals the District receives pursuant to solicitations for auditing services.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The meeting may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for this meeting may be obtained from the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

There may be occasions when one or more Supervisors will participate by telephone. At the above location, there will be present a speaker telephone so that any interested person can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (561) 571-0010 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

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

Craig Wrathell, District Manager  
Wrathell, Hunt and Associates, LLC

**PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**10CI**

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

---

**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

---

600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

September 14, 2020

## TABLE OF CONTENTS

<u>DESCRIPTION OF SECTION</u>	<u>PAGE</u>
A. Letter of Transmittal	1-2
B. Profile of the Proposer	
Description and History of Audit Firm	3
Professional Staff Resources	4-5
Ability to Furnish the Required Services	5
Arbitrage Rebate Services	6
A. Governmental Auditing Experience	7-16
B. Fee Schedule	17
C. Scope of Work to be Performed	17
D. Resumes	18-33
E. Peer Review Letter	34
F. Additional Documents Required	
Instructions to Proposers	35-36
Evaluation Criteria Sheet	37



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

September 14, 2020

Pacific Ace Community Development District  
Wrathell, Hunt and Associates, LLC  
2300 Glades Road, Suite 410W  
Boca Raton, FL 33431

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Pacific Ace Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Pacific Ace Community Development District. We will provide you with top quality, responsive service.

## **Experience**

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Pacific Ace Community Development District  
September 14, 2020

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Pacific Ace Community Development District.

Very truly yours,

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	28

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Principal** – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Pacific Ace Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

### **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

Terracina Community Development  
District  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Community Development  
District  
Stephen Bloom, Severn Trent Management  
(954) 753-5841

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Port of the Islands Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Triple Creek Community  
Development District

Vizcaya in Kendall  
Development District

TSR Community Development  
District

Waterset North Community  
Development District

Turnbull Creek Community  
Development District

Westside Community Development  
District

Twin Creeks North Community  
Development District

WildBlue Community Development  
District

Urban Orlando Community  
Development District

Willow Creek Community  
Development District

Verano #2 Community  
Development District

Willow Hammock Community  
Development District

Viera East Community  
Development District

Winston Trails Community  
Development District

VillaMar Community  
Development District

Zephyr Ridge Community  
Development District

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Treasure Coast Food Bank, Inc.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
Boggy Creek Community Development District  
Capron Trail Community Development District  
Celebration Pointe Community Development District  
Coquina Water Control District  
Diamond Hill Community Development District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Golden Lakes Community Development District  
Lakewood Ranch Community Development District  
Martin Soil and Water Conservation District  
Meadow Pointe III Community Development District  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$2,975 for the years ended September 30, 2020 and 2021, \$3,150 for the year ended September 30, 2022, and \$3,325 for the years ended September 30, 2023 and 2024. The fee is contingent upon the financial records and accounting systems of Pacific Ace Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Pacific Ace Community Development District as of September 30, 2020, 2021, 2022, 2023, and 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 40 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 30 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**J. W. Gaines, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

# ***Commitment to Quality Service***

## **Personnel Qualifications and Experience**

### **David S. McGuire, CPA, CITP**

Accounting and Audit Principal – 11 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – present)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – present)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)

### **Professional Experience**

- ◆ Twenty-four years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP (Continued)**

Accounting and Audit Principal

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 28 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA (Continued)**

Accounting and Audit Manager

#### **Professional Experience (Continued)**

##### **Special Districts:**

Bluewaters Community Development District  
Country Club of Mount Dora Community Development District  
Fiddler's Creek Community Development District #1 and #2  
Indigo Community Development District  
North Springs Improvement District  
Renaissance Commons Community Development District  
St. Lucie West Services District  
Stoneybrook Community Development District  
Summerville Community Development District  
Terracina Community Development District  
Thousand Oaks Community Development District  
Tree Island Estates Community Development District  
Valencia Acres Community Development District

##### **Non-Profits:**

The Dunbar Center, Inc.  
Hibiscus Children's Foundation, Inc.  
Hope Rural School, Inc.  
Maritime and Yachting Museum of Florida, Inc.  
Tykes and Teens, Inc.  
United Way of Martin County, Inc.  
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

#### **Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Senior Staff Accountant – 8 years

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 7 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin**

Senior Staff Accountant – 5 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 4 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker**

Staff Accountant – 3 years

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ◆ Mrs. Stonebraker is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 5 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Professional Experience**

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 3 years

#### **Education**

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

#### **Continuing Professional Education**

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Taylor Nuccio**

Staff Accountant – 1 year

### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

### **Continuing Professional Education**

- ◆ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

### **Kirk Vasser**

Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Madison Ballash**

Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Ballash participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Ballash is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



Judson B. Baggett 6815 Dairy Road  
MBA, CPA, CVA, Partner Zephyrhills, FL 33542  
Marci Reutimann (813) 788-2155  
CPA, Partner (813) 782-8606

### Report on the Firm's System of Quality Control

To the Partners  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates, CPAs PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Signed Electronically by Judson B. Baggett, Reutimann & Associates, CPAs, PA, CN 1863 email [jsb@baggettcpa.com](mailto:jsb@baggettcpa.com)

**PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2020**  
Lake County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than September 14, 2020, at 5:00 p.m., at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) unbound copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Pacific Ace Community Development District" on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, Florida Statutes, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Year 2020, plus the lump sum cost of two (2) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**AUDITOR SELECTION  
EVALUATION CRITERIA**

**1. Ability of Personnel. (20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

**2. Proposer's Experience. (20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)

**3. Understanding of Scope of Work. (20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

**4. Ability to Furnish the Required Services. (20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required

**5. Price. (20 Points)**

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the price for the services.

**Total (100 Points)**

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **10CII**

# CRI

Helping You Shine  
*by Illuminating Solutions*



*professional services*

## **PROPOSAL FOR** Pacific Ace Community Development District

September 14, 2020

### **PROPOSER**

Carr, Riggs & Ingram  
500 Grand Boulevard, #210  
Miramar Beach, FL 32550  
(850) 837-3141



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors

[CRIcpa.com](http://CRIcpa.com)

### **SUBMITTED BY**

Stephen C. Riggs, IV  
Engagement Partner  
[SCRiggs@CRIcpa.com](mailto:SCRiggs@CRIcpa.com)

Jonathan Hartness  
Concurring Partner  
[JHartness@CRIcpa.com](mailto:JHartness@CRIcpa.com)

Dear Pacific Ace Community Development District:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing services to Pacific Ace Community Development District. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from compliance to providing them a competitive advantage.

**Investment in You.** We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on “Day 1” as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

**Dedicated Team.** CRI’s team consists of more than 1,900 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

**Equilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that’s the best of both worlds for our clients.

**Active Partner Participation.** Collectively, our partners deliver expertise derived from more than 7,500 years of business experience. With this level of talent, we thoughtfully choose a partner that aligns with your business’ needs and industry. Our hands-on, working partners “show up” to convey our genuine commitment to your success. They strive to earn trusted advisor roles by digging in, proactively learning your business, and producing long-term value for you.

**Simplified Solutions.** While our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we’re here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

The CRI vSTAR™ process, our initiative delivering a virtual audit, is designed to provide you with maximized efficiencies, reduced workload, and an improved experience.

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,



Stephen C. Riggs, IV  
Engagement Partner



## **YOUR NEEDS**

UNDERSTANDING & MEETING YOUR NEEDS	4
------------------------------------	---

## **YOUR SERVICES & FEES**

YOUR SERVICES & FEES	5
----------------------	---

## **YOUR CHOICE: CRI**

FIRM PROFILE	6
--------------	---

GOVERNMENT CREDENTIALS	7
------------------------	---

RELEVANT EXPERIENCE	8
---------------------	---

YOUR SOLUTION TEAM	9
--------------------	---

DELIVERING QUALITY TO YOU	15
---------------------------	----

## **WORKING TOGETHER: OVERVIEW**

SHARING CRI'S VALUES WITH YOU	16
-------------------------------	----

TRANSITIONING YOU	17
-------------------	----

CRI'S GLOBAL RESOURCES	18
------------------------	----

JOIN OUR CONVERSATION	19
-----------------------	----

## **WORKING TOGETHER: DETAILS**

CRI AUDIT FRAMEWORK	20
---------------------	----

CRI AUDIT APPROACH	22
--------------------	----

## **APPENDIX**

APPENDIX A - RFP DOCUMENTS	24
----------------------------	----

# UNDERSTANDING & MEETING YOUR NEEDS



From the RFP or during our recent visit with your team, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

	NEEDS & ISSUES	SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the Pacific Ace Community Development District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	Communicate contemporaneously and directly with management regarding the results of our procedures.  Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).

## YOUR SERVICES & FEES



We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal years.

SERVICE	CRI FEES 2020	CRI FEES 2021	CRI FEES 2022
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$4,500	\$4,500	\$4,500

*\*Actual out-of-pocket expenses will be billed separately and are not included in the fee.*

The above fee quote is based in part on the fact that the District has not yet issued bonds or other debt instruments to finance capital asset acquisition and construction. In the event the District issues such debt instruments or upon construction of major infrastructure additions, the audit fee will increase by \$2,250 per year.

If Pacific Ace Community Development District requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	HOURLY RATE
Partner	\$400
Manager	\$300
Senior	\$190
Staff	\$140
IT Specialist	\$250
Fraud Specialist	\$250

Our professional fees are based on the key assumptions that Pacific Ace Community Development District will:

- Ensure that the predecessor's work papers will be made available for timely review.
- Make available documents and work papers for review at Pacific Ace Community Development District's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of Pacific Ace Community Development District.
- Not experience a significant change in business operations or financial reporting standards.



**FOUNDED IN 1997** • **10 STATES**  • **25+ MARKETS**



**1900+**  
**PROFESSIONALS**



**300+**  
**PARTNERS**



**TOP 25 CPA FIRM**

*(as ranked by Accounting Today)*

**100,000+**  
**CLIENTS**



**20+ YEARS**  
**OF CONSISTENT GROWTH**  
**SINCE FORMATION**

**CRI FIRM VALUES:**

**CLIENT SERVICE.**

**RESPECT.**

**INTEGRITY.**



**SERVICES**

- Accounting & Auditing
- Advisory
- Business Support & Transactions
- Business Tax
- Employee Benefit Plans
- Governance, Risk & Assurance
- Individual Tax & Planning
- IT Audits & Assurance

**INDUSTRY EXPERTISE**

- Captive Insurance
- Construction
- Financial Institutions
- Governments
- Healthcare
- Institutional Real Estate
- Insurance
- Manufacturing & Distribution
- Nonprofits

**CRI FAMILY OF COMPANIES**

-  Auditwerx
-  CRI Advanced Analytics
-  CRI Capital Advisors
-  CRI Solutions Group
-  CRI TPA Services
-  Level Four Advisory Services
-  Paywerx
-  Preferred Legacy Trust



# CRI'S GOVERNMENTAL EXPERTISE



Audit and Consulting Services for

**500+** governmental entities with annual revenues totaling **\$24 Billion**



**220+** single audits performed annually

Consulting and other agreed upon procedures engagements for **150** government entities



Single Audit Resource Center's Award for Excellence in Knowledge, Value, and Overall Client Satisfaction



Member of AICPA's Government Audit Quality Center



## Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA, CGEIT, CTGA, CFF, CGMA, and CGAP

## CLIENTS WITH ANNUAL REVENUES UP TO:



90+ School Districts  
**\$1.1 Billion**



100+ Municipalities  
**\$1.8 Billion**



60+ Agencies/Authorities  
**\$3 Billion**

## RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team’s combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>
GMS, LLC Dave DeNagy 14785 Old St. Augustine Road Suite 4 Jacksonville, FL 32258 904.288.9130	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>
Wrathell, Hunt & Associates, LLC Jeffrey Pinder 2300 Glades Road Suite 410W Boca Raton, FL 33431 561.571.0010	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>
PFM Group Consulting, LLC Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>



# Stephen Riggs, IV

Engagement Partner

SCRiggs@CRLcpa.com  
850.337.3548 | Direct



## Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- County and Local Governments
- Non-Profit Organizations
- Privately-held corporations

## Experience

Stephen has over 17 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

Stephen is licensed to practice as a certified public accountant in Florida. He is a member of the State and local Governmental section of the Florida Institute of Certified Public Accountants and exceeds all continuing professional education requirements related to Government Auditing Standards.

He is currently a partner on engagements for many special districts in the State of Florida, including community development districts, fire districts and school districts. In addition to his public accounting experience, Stephen has served on the Board of Directors for a Community Development District and a non-profit organization.

## Education, Licenses & Certifications

- Masters of Accountancy, University of West Florida
- BA, Economics, University of Florida
- Certified Public Accountant

## Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Past President, Emerald Coast Chapter of Florida Institute of Certified Public Accountants (FICPA)



# Jonathan Hartness

Concurring Partner

JHartness@CRIcpa.com  
850.337.3569 | Direct



## Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations

## Experience

Jonathan has over 12 years of auditing and accounting experience with CRI. He is responsible for audits, reviews and compilations of local governmental entities, condominium and homeowner associations, and non-public companies.

Jonathan is licensed to practice as a Certified Public Accountant in Florida. He is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. He exceeds all continuing professional education requirements related to *Government Auditing Standards*.

Jonathan currently supervises engagements for many governmental entities in the State of Florida including community development districts. He is active in our firm's governmental industry line as well as our condominium and homeowner association practice. Jonathan is an integral part of our community development district practice.

## Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

## Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)



## K. Alan Jowers

Consulting Partner

AJowers@CRlcpa.com  
850.337.3213 | Direct



### Representative Clients

- Santa Rosa County District School Board
- Okaloosa Gas District
- Santa Rosa Island Authority
- Pasco County
- Okaloosa County District School Board
- Pinellas County School District
- Celebration Community Development District
- Hammock Bay Community Development District
- Amelia National Community Development District

### Experience

Alan has over 25 years of experience in public accounting primarily with financial statement assurance engagements. His practice includes local governmental entities, condominium and homeowner associations, non-profit organizations, and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits throughout the state of Florida

Alan is licensed to practice as a certified public accountant in Florida and Georgia. He is a member of the Board of Directors of the Florida Institute of Certified Public Accountants (FICPA), has been an active member of the FICPA's State and Local Governmental Committee, and is a past chair of its Common Interest Realty Association Committee. He is also active in the Panhandle Chapter of the Florida Governmental Finance Officers Association (FGFOA) and is a former member of the FGFOA's statewide Technical Resource Committee.

### Education, Licenses & Certifications

- Masters of Accountancy, University of Alabama
- BS, Accounting, Florida State University
- Certified Public Accountant

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA) - member of the Board of Governors
- Governmental Finance Officers Association (GFOA)
- Florida Governmental Finance Officers Association (FGFOA)



## Grace Hartness

Senior Manager

GHartness@CRIcpa.com  
850.337.3243 | Direct



### Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

### Experience

Grace has over 12 years accounting and audit experience with CRI. She has worked on several major construction companies, government entities, community development districts, condominium and homeowner associations and non-profit organizations. In addition, she has been involved in special audit projects for the Miami-Dade Airport Authority. Grace is licensed to practice as a certified public accountant in Florida and exceeds all continuing professional education requirements related to Government Auditing Standards. In addition, Grace fluently speaks several languages including French and Arabic. Grace currently supervises engagements for many special districts in the State of Florida including community development districts and school districts. She is active in our firm's condominium and homeowner association practice. Grace started with CRI in August 2006, upon completion of her master's degree, and was promoted to manager in 2011.

### Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Accounting & Financial Women's Alliance (AFWA)



# Chad Branson

## Senior Manager

CBranson@CRLcpa.com  
850.337.3226 | Direct



### Representative Service Areas

- Local Governments including Water and Sewer Organizations and Fire Districts
- School Districts including Foundations
- Nonprofit Organizations

### Representative Clients (including previous clients)

- School Districts - Pinellas County, Okaloosa County, Pasco County, Santa Rosa County
- Florida Office of Early Learning Coalition
- Florida Department of Elder Affairs
- Fire Districts -Destin, Ocean City, North Bay
- Utilities - Regional Utilities, Midway Water Systems, Inc., Emerald Coast Utilities Authority
- Escambia County

### Experience

Chad Branson has over 17 years of experience in public accounting, with practice concentrations in auditing governmental, nonprofit and for profit entities. Chad has accumulated experience throughout his career in Federal and Florida Single Audit Acts compliance monitoring and auditing. During his career he has supervised and managed audit engagements for a wide variety of governmental and nonprofit organization clients. In addition, he has performed internal audit work, information technology general controls testing, forensic investigations, and risk assessments for governmental entities.

Chad has been with Carr, Riggs and Ingram, LLC since 2005.

### Education, Licenses & Certifications

- Bachelor and Master of Accountancy – University of Mississippi, Oxford MS
- Certified Public Accountant (CPA) – Licensed in Florida and Mississippi
- Community Association Manager (CAM) – Florida
- Certified Information Technology Professional – AICPA

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Emerald Coast Chapter (FICPA) Board
- Florida Governmental Finance Officers Association (FGFOA)



# Lauren Villarreal

Supervising Senior

LVillarreal@CRLcpa.com  
850.337.3223 | Direct



## Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Employee Benefit Plans
- County and Local Governments
- Non-Profit Organizations

## Experience

Lauren has four years auditing and accounting experience in the Destin office of CRI. She is an audit supervising senior with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as employee benefit plans and commercial businesses. She is currently the in-charge auditor for over a dozen community development districts with several CDD management companies in the State of Florida.

Lauren is licensed to practice as a Certified Public Accountant in Florida. She is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. She exceeds all continuing professional education requirements related to *Government Auditing Standards*.

Lauren currently supervises engagements for many governmental entities in the State of Florida including community development districts and other special governments. She is active in our firm's governmental industry line as well as the condominium and homeowner association practice. In addition, Lauren has accumulated experience in Federal and Florida Single Audit Acts compliance monitoring and auditing. Lauren has performed several single audits of federal grants under OMB Circular A-133.

## Education, Licenses & Certifications

- BS, Accounting, Florida State University
- BS, Business Administration, Florida State University
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

## Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)



## AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

## ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

## INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards, whose report was the most favorable possible "Pass".

In addition, we are registered with the PCAOB and our 2018 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified. The 2018 PCAOB report can be viewed at <https://pcaobus.org/Inspections/Reports/Documents/104-2019-029-Carr-Riggs-Ingram-LLC.pdf>.

# SHARING CRI'S VALUES WITH YOU



We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



## CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

## RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

## INTEGRITY

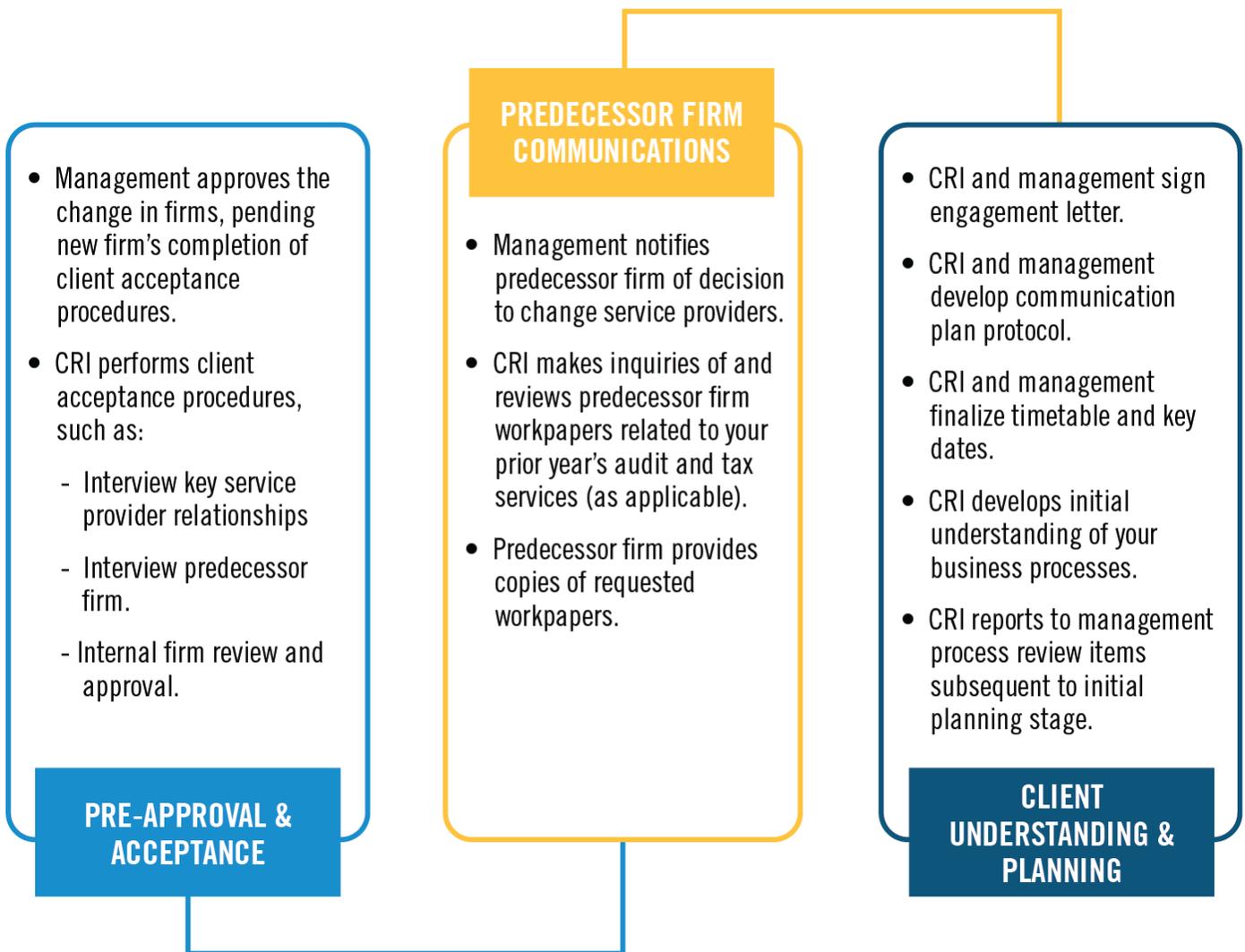
Living with sincerity, transparency, and honesty



When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with Pacific Ace Community Development District's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:





Many businesses are expanding and/or evaluating their global reach, and they require assistance in order to comprehensively consider the various financial implications of growing in international markets. In addition to CRI's internal resources, we deliver the expertise and support of some of the world's most highly regarded accounting firms through shared alliance as members of PrimeGlobal.

## WHO IS PRIMEGLOBAL?



## HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

We supplement our in-depth, industry knowledge and specialized services through our collaborations with other PrimeGlobal firms to help you evaluate your options globally. CRI's goal is to provide you with the information you need to make well-informed, smart business decisions.

### 4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP

- 1 SOLUTIONS**  
 that are worldwide and world-class.
- 2 ACCESSIBILITY**  
 to knowledge and resources of statutory, regulatory, and compliance requirements throughout the world.
- 3 DECISION MAKING**  
 with the support of local connections and cultural understanding throughout regions of the world.
- 4 SINGLE POINT OF CONTACT**  
 CRI's team serves as your contact for each engagement, and we project manage across the entire team - including other PrimeGlobal firms and specialists.



We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on [CRIcpa.com](http://CRIcpa.com) and across all our many social channels.

## FOLLOW CRI ON SOCIAL MEDIA @GRICPA



## SUBSCRIBE TO THE CRI E-NEWSLETTER

[CRICPA.COM/NEWSLETTER-SIGNUP](http://CRICPA.COM/NEWSLETTER-SIGNUP)



### IT FIGURES: THE CRI PODCAST

Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

Listen on Apple Podcasts, Spotify, iHeart Radio, and more.

[itfigurespodcast.com](http://itfigurespodcast.com)



### CRI's CEO ACTION FOR DIVERSITY AND INCLUSION

Carr, Riggs & Ingram is committed to fostering an inclusive and diverse place for all employees to work in and engage. When our managing partner and chairman, Bill Carr, signed the CEO Action for Diversity & Inclusion™ pledge, he made a public commitment to building a productive, diverse, and inclusive workplace. [Learn more about CRI's commitment to Diversity and Inclusion.](#)

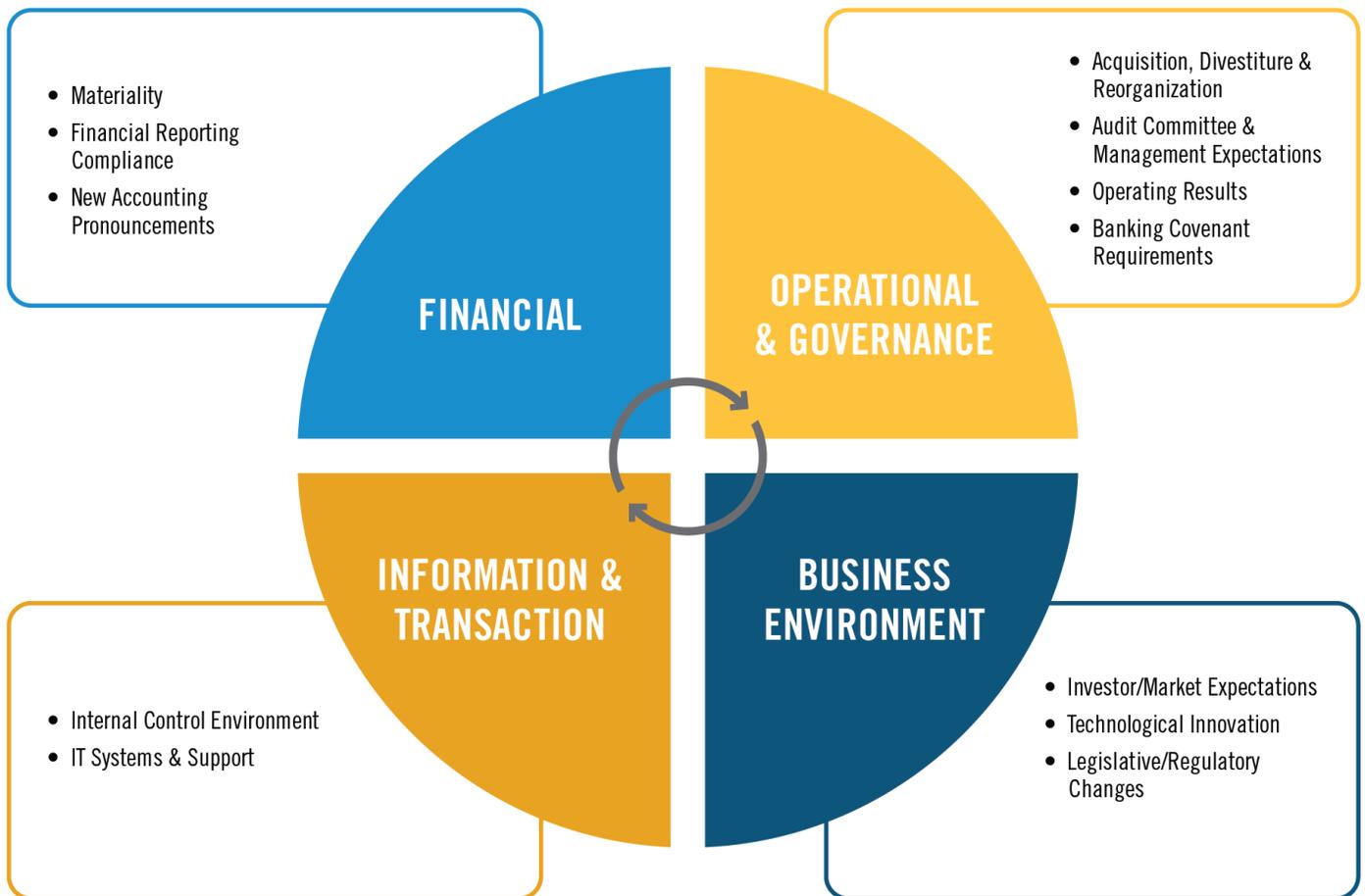


Our proposed services require a coordinated effort between us and Pacific Ace Community Development District’s team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI’s audit approach occurs within a framework of our client’s business and industry; therefore, we assess risk by:

- Understanding management’s perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:





Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

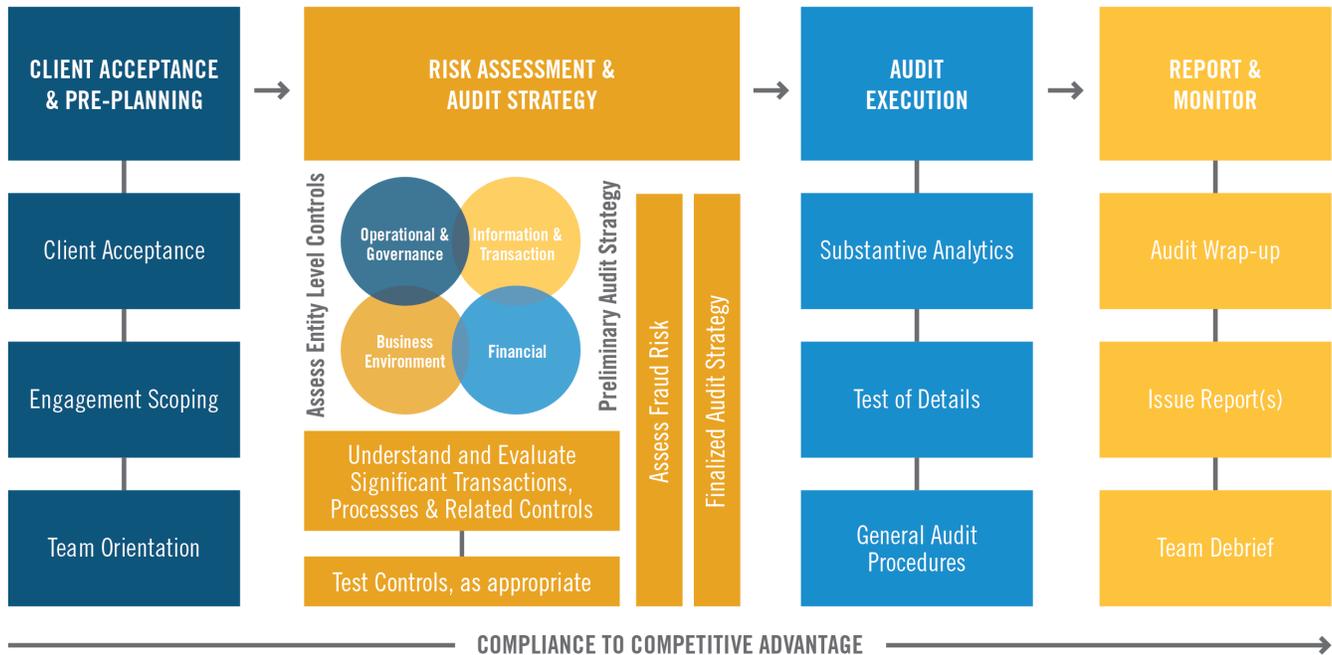
- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Pacific Ace Community Development District's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.



Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.





## STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

## STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

## STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details):  
Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants, and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

## STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.



### **Pacific Ace Community Development District Request for Proposals for Annual Audit Services**

The Pacific Ace Community Development District hereby requests proposals for annual financial auditing services. The proposals must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2020, with an option for two additional annual renewals [or for three years]. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Lake County and has a general administrative operating fund and a debt service fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Governmental Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposals packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) unbound copy and one (1) electronic copy of their proposal to Wrathell, Hunt and Associates, LLC, Attn: District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Telephone (561) 571-0010, in an envelope marked on the outside "**Auditing Services – Pacific Ace Community Development District.**" Proposals must be received by 5:00 p.m. on September 14, 2020, at the offices listed above. Please direct all questions regarding this Notice to the District Manager.

Craig Wrathell, District Manager  
Wrathell, Hunt and Associates, LLC



**PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2020  
Lake County, Florida  
INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than September 14, 2020, at 5:00 p.m., at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) unbound copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “**Auditing Services – Pacific Ace Community Development District**” on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).



**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for Fiscal Year 2020, plus the lump sum cost of two (2) annual renewals.
- E. Provide a proposed schedule for performance of the audit.

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.



PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA

- 1. Ability of Personnel. (20 Points)**  
(E.g., geographic location of the firm’s headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)
- 2. Proposer’s Experience. (20 Points)**  
(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)
- 3. Understanding of Scope of Work. (20 Points)**  
Extent to which the proposal demonstrates an understanding of the District’s needs for the services requested.
- 4. Ability to Furnish the Required Services. (20 Points)**  
Extent to which the proposal demonstrates the adequacy of Proposer’s financial resources and stability as a business entity necessary to complete the services required.
- 5. Price. (20 Points)**  
Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **10CIII**

**PROPOSAL TO PROVIDE  
AUDITING SERVICES TO THE**

**PACIFIC ACE COMMUNITY  
DEVELOPMENT DISTRICT**

**FOR THE FISCAL YEARS ENDING**

**SEPTEMBER 30, 2020**

**With the Option for 2 Additional Annual Renewals**

**REQUEST FOR PROPOSAL - AUDIT SERVICES**

**September 14, 2020**

**Submitted by:**



**934 NORTH MAGNOLIA AVENUE  
SUITE 100  
ORLANDO, FLORIDA 32803  
(407) 843-5406**

**CONTACT: Tamara Campbell, C.P.A.**

[tcampbell@mcdermittdavis.com](mailto:tcampbell@mcdermittdavis.com)  
[www.mcdermittdavis.com](http://www.mcdermittdavis.com)

Proposal for Audit Services to  
Pacific Ace Community Development District  
**Table of Contents**

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	<u>Page</u>
Letter of Interest	1
1. Company Background	3
2. Experience	8
3. References	12
4. Service Approach	14
5. Cost Proposal	16

## **Letter of Interest**



934 North Magnolia Avenue, Suite 100  
Orlando, Florida 32803  
407-843-5406  
www.mcdermittdavis.com

September 14, 2020

Craig Wrathell, District Manager  
*Pacific Ace Community Development District*  
2300 Glades Road, Suite 410W  
Boca Raton, FL 33431

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Pacific Ace Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit as defined in Sec. 11.45(l)(b), Florida Statutes, of the basic financial statements of *Pacific Ace Community Development District* for the fiscal year ending September 30, 2020, with the option of two additional annual renewals. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
2. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit **over fifty Community Development Districts**, fourteen municipalities and one special water district and have an excellent working knowledge of generally accepted accounting principles related to governmental entities. We assist in the preparation of the CAFR for most of these governmental entities.
- We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the Government Auditing Standards issued by the Comptroller General of the United States. Our firm is independent of *Pacific Ace Community Development District* as defined by Government Auditing Standards.

- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.
- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 28 people and **8 of those are governmental audit staff**.
- We certify that we do not discriminate on the basis of race, color, sex, religion, disability, national origin, ancestry, sexual orientation, familial status, age, or any other protected characteristic as established in the Equal Employment Opportunity law.

McDimit Davis, LLC has not colluded with any of the Proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 843-5406.

We would consider it a privilege to serve as independent auditors for *Pacific Ace Community Development District*.

Sincerely,

McDimit Davis, LLC



Tamara Campbell, C.P.A.

## Company Background



**Company Background**

**Description and History of Audit Firm**

McDermitt Davis, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 150 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.

Our firm now consists of the following staff:

Partners	5
Managers	4
Seniors	7
Staff Accountants/Paraprofessionals	7
Support Staff	4
Information Systems	
Technology Staff	<u>1</u>
	<u>28</u>

The total number of governmental audit staff is eight. We are members of the American and Florida Institutes of Certified Public Accountants and an associate member of the Governmental Finance Officers Association. We are also a member of the *Governmental Audit Quality Center*.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2013-2018 is as follows:

- **Over Fifty Community Development Districts**
- **Sun'n Lake of Sebring Improvement District**
- City of Winter Springs, Florida \*
- City of Ocoee, Florida \*
- City of Longwood, Florida \*
- City of Lake Mary, Florida\*
- City of Belle Isle, Florida \*
- City of Mascotte, Florida
- City of Tavares, Florida \*
- Town of Windermere, Florida
- City of Clermont, Florida \*
- City of Inverness, Florida\*
- City of Orange City, Florida\*
- City of Groveland, Florida
- City of Fruitland Park, Florida
- City of Minneola, Florida
- City of Umatilla, Florida\*
- Town of Montverde, Florida
- City of Oviedo, Florida\*



- These entities are presently clients of McDermitt Davis, LLC
- These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.



### Engagement Team

The following supervisory people will work on the audit:

- Tamara Campbell, C.P.A., engagement partner
- Michelle Sorbello, C.P.A., audit manager
- Matthew Lee, C.P.A., audit manager
- Robert Hernandez, IT specialist



All of the above people have considerable experience on governmental audit engagements. Resumes detailing their experience follow on pages 8 through 11. All supervisory personnel assigned to the audit, except the IT Professional, are Certified Public Accountants. The engagement partner and audit manager will be assigned to audit on a full-time basis.

The professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants. Our policy is to assign staff accountants to the same audit each year, however, rotate the areas they work on. We will notify the District prior to assigning new staff to the audit.

### License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. We can provide a copy of actual License, if requested.

### Independence

McDermitt Davis, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.

### Governmental Audit Quality Center

McDermitt Davis, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

### External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity. We received a "pass" opinion on each review, which represents the best opinion that a firm can receive.

On our most recent peer review performed in 2017, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have never been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this page. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.



### **Federal or State Reviews**

Any Federal or State desk review has resulted in no findings and we have never undergone a Federal or State field audit.

### **Other Services Provided**

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice. Below is a listing of the type of other services that we have provided to governmental clients.

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Internal audit services.
3. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
4. Assistance on early implementation of new GASB Statements.
5. Assisting in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
6. Detailed internal control studies and evaluations of accounting systems.



**Report on the Firm's System of Quality Control**

October 13, 2017

To the Owners of McDirmit Davis & Company, LLC  
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC (the firm) in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act and an audit of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis & Company, LLC in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. McDirmit Davis & Company, LLC has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.



### Continuing Education

McDermitt Davis, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2 year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.



As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we would be happy to teach seminars for the benefit of the District's accounting staff.

### Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all ten governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to obtain 100% of selected data and **test** "through your computer system."

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment. We understand that every business has different requirements when it comes to IT systems. To help you find the best IT system to suit your needs, our IT Specialist will evaluate your network and provide a comprehensive solution.

### Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

## Experience



## Resume - Tammy Campbell, CPA

### Partner

#### Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida, 2007

#### Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Member of the Orange County School Board Audit Advisory Committee

#### Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

#### Experience

- Tammy has fifteen (15) years of governmental accounting and auditing experience, including municipalities and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all 14 municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

#### Governmental Audit Experience (Past 5 years)

- **Over 60 Community Development Districts**
- City of Umatilla
- City of Clermont
- City of Oviedo
- City of Lake Mary
- City of Ocoee
- City of Tavares
- City of Orange City
- Town of Windermere
- City of Longwood
- City of Belle Isle
- City of Winter Springs
- City of Inverness
- City of Mascotte
- Homosassa Water District

## Resume - Michelle Sorbello, CPA

### Audit Manager



#### **Education, Certifications, and Licenses**

- B.S. Degree in Accounting, University of Central Florida
- Masters in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida

#### **Affiliations and Community Involvement**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

#### **Continuing Professional Education**

Michelle has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

#### **Experience**

- Michelle has 6 years of governmental accounting and auditing experience.
- She has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

#### **Governmental Audit Experience (Past 5 years)**

- City of Winter Springs
- City of Longwood
- City of Inverness
- **Various Community Development Districts**
- City of Lake Mary
- City of Ocoee
- City of Mascotte



## **Resume - Matthew Lee, CPA**

### **Audit Manager**

#### **Education, Certifications, and Licenses**

- Master of Science in Accounting, University of Central Florida
- Master of Public Administration, University of Central Florida
- B.S. in Public Administration, University of Central Florida
- CPA, Certified Public Accountant - Florida

#### **Affiliations and Community Involvement**

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

#### **Continuing Professional Education**

Matthew has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

#### **Experience**

- Matthew has 8 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

#### **Governmental Audit Experience (Past 5 years)**

- City of Ocoee
- City of Clermont
- City of Oviedo
- City of Winter Springs
- **Sun 'N Lake Improvement District**
- **Various Community Development Districts**
- Town of Windermere
- City of Longwood
- City of Tavares
- City of Umatilla
- City of Belle Isle



## Resume - Robert Hernandez

### IT Manager

#### **Education, Certifications, and Licenses**

Associates Degree, Florida Technical College  
MCSE

#### **Experience**

- Robert is an IT Professional with over 24 years' experience, managing information technology systems. Plan, organize, control and evaluate IT and electronic data operations. Design, develop, implement and coordinate systems, policies, and procedures. Ensure security of data, network access, and backup systems.

#### **Key Skills**

- Network & System Security
- Risk Management
- Vulnerability Assessments
- Authentication & Access Control
- System Monitoring
- System Integration Planning
- Multitier Network Architectures
- Implementation Planning
- End-user Training
- Staff Leadership/Mentoring
- System Administration
- Application Management
- User Requirements Analysis
- Help Design/Technical Support

#### **Technology Summary**

<u>Security Technologies:</u>	Anti-Virus Tools; Disaster Recovery, Network Administration; PCI security standards
<u>Systems:</u>	Windows, MAC, VMware, Cisco
<u>Networking:</u>	LANs, WANs, VPNs, Routers, Firewalls, TCP/IP



References of Governmental Accounting Experience

<b>Principal Client Contact</b>	<b>Scope of Work</b>	<b>Years</b>
<b>Sun'n Lake of Sebring Improvement District</b>		
<p>Ms. Tanya Cannady, General Manager.</p> <p>5306 Sun'n Lake Blvd. Sebring, FL 33872 <a href="mailto:tcannady@snldistrict.org">tcannady@snldistrict.org</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2011 to Present
<b>Rizzetta &amp; Company (30 District Audits)</b>		
<p>Ms. Kaitlyn Gallant Manager, District Accounting Services</p> <p>12750 Citrus Park Lane Suite 115 Tampa, Florida 33625 <a href="mailto:kgallant@rizzetta.com">kgallant@rizzetta.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2008 to Present
<b>Wrathell Hunt and Associates (6 District Audits)</b>		
<p>Mr. Jeffrey Pinder Controller</p> <p>2300 Glades Road Suite 410W Boca Raton, Florida 33431 <a href="mailto:pinderj@whhassociates.com">pinderj@whhassociates.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2015 to Present
<b>GMS (10 District Audits)</b>		
<p>Mr. Darrin Mossing, President</p> <p><a href="mailto:dmossing@gmstnn.com">dmossing@gmstnn.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2010 to Present
<b>City of Mascotte, Florida</b>		
<p>Ms. Dolly Miller, Finance Director</p> <p>100 East Myers Blvd. Mascotte, FL 34753 <a href="mailto:dolly.miller@cityofmascotte.com">dolly.miller@cityofmascotte.com</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of Financials</li> </ul>	2000 to Present
<b>City of Longwood, Florida</b>		
<p>Ms. Judith Rosado, Finance Director</p> <p>175 W. Warren Avenue Longwood, FL 32750 (407)260-3475 <a href="mailto:jrosado@longwoodfl.org">jrosado@longwoodfl.org</a></p>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit (Single Audit) and preparation of CAFR</li> <li>Received GFOA's "Certificate of Achievement"</li> </ul>	1991 to 1993 and 1997 to Present



References of Governmental Accounting Experience - Continued:

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Years</u>
<b>Town of Windermere, Florida</b>		
Mr. Robert Smith, Town Manager  614 Main Street Windermere, FL 34786 (407)876-2563 <a href="mailto:rsmith@town.windermere.fl.us">rsmith@town.windermere.fl.us</a>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and Preparation of Financials</li> </ul>	2000 to Present
<b>City of Tavares, Florida</b>		
Ms. Lori Houghton, Finance Director  P.O. Box 1068 Tavares, FL 32778-1068 (352) 742-6212 <a href="mailto:lhoughton@tavares.org">lhoughton@tavares.org</a>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit (Single Audit) and preparation of CAFR</li> <li>Utility and Franchise Tax Audits</li> </ul>	1988 to Present
<b>City of Ocoee, Florida</b>		
Ms. Rebecca Roberts, Finance Director  150 Lakeshore Drive Ocoee, FL 34761 (407) 905-3200 <a href="mailto:rroberts@occoee.org">rroberts@occoee.org</a>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit (Single Audit) and preparation of CAFR</li> <li>Received GFOA's "Certificate of Achievement"</li> </ul>	1985 to Present
<b>City of Lake Mary, Florida</b>		
Mr. Brent Mason, Finance Director  100 N. Country Club Road Lake Mary, FL 32749 (407) 585-1402 <a href="mailto:bmason@lakemaryfl.com">bmason@lakemaryfl.com</a>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit</li> <li>Received GFOA's "Certificate of Achievement"</li> </ul>	1997 to Present
<b>City of Winter Springs, Florida</b>		
Mr. Shawn Boyle, City Manager  1126 E. State Road 434 Winter Springs, FL 32708 (407) 971-5544 <a href="mailto:sboyle@winterspringsfl.org">sboyle@winterspringsfl.org</a>	<ul style="list-style-type: none"> <li>Annual Financial &amp; Compliance Audit and preparation of CAFR</li> <li>Received GFOA's "Certificate of Achievement"</li> </ul>	2000 to Present

## **Service Approach**



## Service Approach

Our audit will be segmented as follows:

Phase 1:	Audit Planning
Phase 2:	Evaluation and Testing of Internal Controls
Phase 3:	Substantive Testing
Phase 4:	Reporting

### Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our "permanent file," which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.

We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of AU-C 300, *Planning an Audit*. We will also gather information to identify fraud risks as required by AU-C 240 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

### Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed. As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software.





### **Service Approach - Continued**

#### **Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued**

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

#### **Phase 3: Substantive Testing**

Prior to starting year-end substantive testing, we will have a pre-audit meeting with the District Manager. We plan to use an audit senior for the audit. The partner or senior will always be in the field to supervise the work.

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification. Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

#### **Phase 4: Reporting**

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the review partner. This second review is required as part of McDermitt Davis's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with "Government Auditing Standards"
- Management Letter

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

## Cost Proposal



**Cost Proposal**

We understand the requested services include audits of the District's financial statements for the years ended September 30, 2020, 2021, and 2022. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

McDermitt Davis, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

<u>Audit fees (All-Inclusive)</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Audit Fee	\$4,000	\$4,000	\$4,100

**PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**10D**

**PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT**

**AUDITOR EVALUATION MATRIX**

<b>RFP FOR ANNUAL AUDIT SERVICES</b>	<b>ABILITY OF PERSONNEL</b>	<b>PROPOSER'S EXPERIENCE</b>	<b>UNDERSTANDING OF SCOPE OF WORK</b>	<b>ABILITY TO FURNISH REQUIRED SERVICES</b>	<b>PRICE</b>	<b>TOTAL POINTS</b>
<b>PROPOSER</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>20 POINTS</b>	<b>100 POINTS</b>
<b>Berger, Toombs, Elam, Gaines &amp; Frank</b>						
<b>Carr, Riggs &amp; Ingram, LLC</b>						
<b>McDermitt Davis, LLC</b>						

NOTES:

Completed by: \_\_\_\_\_  
Board Member's Signature

Date: \_\_\_\_\_

\_\_\_\_\_  
Printed Name of Board Member

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**11A**

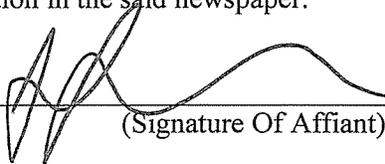
# The Villages DAILY SUN

Published Daily  
Lady Lake, Florida  
State of Florida  
County Of Lake

Before the undersigned authority personally appeared **Jackie Lancero**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal #00960694 in the matter of **NOTICE OF RULE** was published in said newspaper in the issues of

**AUGUST 26, 2020**

Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for Publication in the said newspaper.

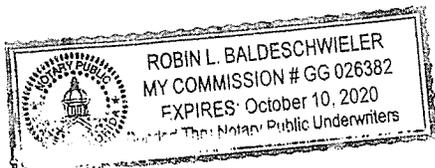
  
(Signature Of Affiant)

Sworn to and subscribed before me this 27  
day of August 2020.

  
Robin L. Baldeschwieler, Notary

Personally Known X or  
Production Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_

Attach Notice Here:



## NOTICE OF RULE DEVELOPMENT BY THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT

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

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

The purpose and effect of the Rules of Procedure is to provide for efficient and effective District operations. The legal authority for the adoption of the proposed Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes (2018). The specific laws implemented in the Rules of Procedure include, but are not limited to, Sections 112.08, 112.3143, 119.07, 189.053, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes (2018).

A copy of the proposed Rules of Procedure may be obtained by contacting the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010.

Craig Wrathell, District Manager  
Pacific Ace Community  
Development District  
#00960694 August 26, 2020

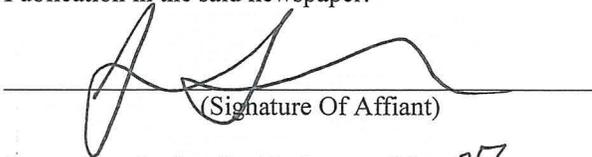
# The Villages DAILY SUN

Published Daily  
Lady Lake, Florida  
State of Florida  
County Of Lake

Before the undersigned authority personally appeared **Jackie Lancero**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal #00960695 in the matter of **NOTICE OF RULEMAKING** was published in said newspaper in the issues of

**AUGUST 27, 2020**

Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for Publication in the said newspaper.

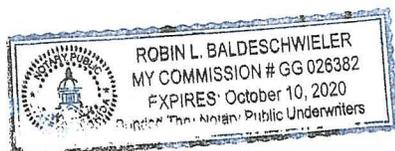
  
(Signature Of Affiant)

Sworn to and subscribed before me this 27  
day of August 2020.

  
Robin L. Baldeschwieler, Notary

Personally Known X or  
Production Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_

Attach Notice Here:



## NOTICE OF RULEMAKING REGARDING THE RULES OF PROCEDURE OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT

A public hearing will be conducted by the Board of Supervisors ("Board") of the Pacific Ace Community Development District ("District") on September 24, 2020, at 10:00 a.m., remotely, via Zoom, <https://zoom.us/j/2043596216>, Meeting ID: 204 359 6216 or by dialing 1-929-205-6099, Meeting ID: 204 359 6216.

In the event that the COVID-19 public health emergency prevents the hearing from occurring in-person, the District may conduct the public hearing by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69, 20-179 and 20-193, issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

*While it may be necessary to hold the above referenced public hearing utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so via the Zoom details specified above. Participants are strongly encouraged to submit questions and comments to the District Manager's Office (identified below) by September 23, 2020 at 2:00 p.m., in advance of the hearing to facilitate the Board's consideration of such questions and comments during the hearing.*

In accord with Chapters 120 and 190, Florida Statutes, the District hereby gives the public notice of its intent to adopt its proposed Rules of Procedure.

The purpose and effect of the proposed Rules of Procedure is to provide for efficient and effective District operations. Prior notice of rule development was published in The Villages Daily Sun on August 26, 2020.

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing. If anyone chooses to appeal any decision of the Board with respect to any matter considered at a public hearing, such person will need a record of the proceedings and should accordingly ensure that a

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

The purpose and effect of the Rules of Procedure is to provide for efficient and effective District operations. The legal authority for the adoption of the proposed Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes (2019). The specific laws implemented in the Rules of Procedure include, but are not limited to, Sections 112.08, 112.3143, 119.07, 189.053, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes (2019).

Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty one (21) days after publication of this notice to the District Manager, c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010.

verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (561) 571-0010, at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

A copy of the proposed Rules of Procedure may be obtained by contacting the District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010.

Craig Wrathell, District Manager  
Pacific Ace Community  
Development District  
#00960695 August 27, 2020

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**11B**

**RESOLUTION 2020-32**

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

**WHEREAS**, Pacific Ace 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 Lake County, Florida; and

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

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT:**

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

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

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

**PASSED AND ADOPTED** this 24<sup>th</sup> day of September, 2020.

**ATTEST:**

**PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Rules of Procedure

**EXHIBIT A:**  
RULES OF PROCEDURE

**RULES OF PROCEDURE  
PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT**

**EFFECTIVE AS OF SEPTEMBER 24, 2020**

**TABLE OF CONTENTS**

Rule 1.0	General.....	2
Rule 1.1	Board of Supervisors; Officers and Voting.....	3
Rule 1.2	District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination. ....	7
Rule 1.3	Public Meetings, Hearings, and Workshops. ....	10
Rule 1.4	Internal Controls to Prevent Fraud, Waste and Abuse.....	15
Rule 2.0	Rulemaking Proceedings. ....	16
Rule 3.0	Competitive Purchase.....	22
Rule 3.1	Procedure Under the Consultants' Competitive Negotiations Act.....	27
Rule 3.2	Procedure Regarding Auditor Selection. ....	31
Rule 3.3	Purchase of Insurance.....	36
Rule 3.4	Pre-qualification.....	38
Rule 3.5	Construction Contracts, Not Design-Build.....	43
Rule 3.6	Construction Contracts, Design-Build.....	48
Rule 3.7	Payment and Performance Bonds. ....	53
Rule 3.8	Goods, Supplies, and Materials. ....	54
Rule 3.9	Maintenance Services. ....	58
Rule 3.10	Contractual Services. ....	62
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. ....	63
Rule 4.0	Effective Date. ....	66

**Rule 1.0      General.**

- (1) The Pacific Ace 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.
- (4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

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

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

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

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

Board. The Chairperson shall be authorized to execute resolutions and contracts on the District's behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("District Manager") or District Counsel, in whole or in part.

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

Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.

- (f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.
  - (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.
  - (4) Record Book. The Board shall keep a permanent record book entitled "Record of Proceedings," in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
  - (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation in the county in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and Committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.
  - (6) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, "voting conflict of interest" shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member's special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.

- (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board's Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

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

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

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

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

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

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

- (1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:
- (a) Agenda packages for prior 24 months and next meeting;
  - (b) Official minutes of meetings, including adopted resolutions of the Board;
  - (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
  - (d) Adopted engineer's reports;
  - (e) Adopted assessment methodologies/reports;
  - (f) Adopted disclosure of public financing;
  - (g) Limited Offering Memorandum for each financing undertaken by the District;
  - (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
  - (i) District policies and rules;
  - (j) Fiscal year end audits; and
  - (k) Adopted budget for the current fiscal year.
- The District Manager shall ensure that each District records office contains the documents required by Florida law.
- (2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is

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

- (3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.
  
- (4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of \$0.15 per page for one-sided copies and \$0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar (\$1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "extensive" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars (\$25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the

understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

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

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

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

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

- (1) Notice. Except in emergencies, or as otherwise required by statute or these Rules, at least seven (7) days public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation in the District and in the county in which the District is located. "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. Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
  - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
  - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
  - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (561) 571-0010. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
  - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

- (f) The following or substantially similar language: “The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record.”
- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any confidential and any confidential and exempt information, shall be available to the public at least seven days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.” For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

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

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

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

contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.

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

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

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

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

**Law Implemented:** §§ 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) days prior to the public hearing on the proposed Rule. The Notice of Rule Development shall indicate the subject area to be addressed by rule development, provide a short, plain explanation of the purpose and effect of the proposed rule, cite the specific legal authority for the proposed rule, and include a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft, if available.
  - (b) All rules as drafted shall be consistent with Sections 120.54(1)(g) and 120.54(2)(b) of the Florida Statutes.
- (3) Notice of Proceedings and Proposed Rules.
  - (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall give notice of its intended action, setting forth a short, plain explanation of the purpose and effect of the proposed action, a reference to the specific rulemaking authority pursuant to which the rule is adopted, and a reference to the section or subsection of the Florida Statutes being implemented, interpreted, or made specific. The notice shall include a summary of the District’s statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, and a statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after

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

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

- (6) Rulemaking Materials. After the publication of the notice referenced in section (3) of this Rule, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the following materials:
- (a) The text of the proposed rule, or any amendment or repeal of any existing rules;
  - (b) A detailed written statement of the facts and circumstances justifying the proposed rule;
  - (c) A copy of the statement of estimated regulatory costs if required by Section 120.541 of the Florida Statutes; and
  - (d) The published notice.
- (7) Hearing. The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the notice described in section (3) of this Rule, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. The District shall publish notice of the public hearing in a newspaper of general circulation within the District either in the text of the notice described in section (3) of this Rule or in a separate publication at least seven (7) days before the scheduled public hearing. The notice shall specify the date, time, and location of the public hearing, and the name, address, and telephone number of the District contact person who can provide information about the public hearing. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.
- (8) Emergency Rule Adoption. The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action. Prior to the adoption of an emergency rule, the District Manager shall make reasonable efforts to notify a newspaper of general circulation in the District. Notice of emergency rules shall be published as soon as possible in a newspaper of general circulation in the District. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District and otherwise complies with these provisions.
- (9) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida

Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation in the county in which the District is located.

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

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

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

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

**Law Implemented:** §§ 190.011(5), 190.035(2), Fla. Stat.

**Rule 3.0 Competitive Purchase.**

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

- (d) “Design-Build Contract” means a single contract with a Design-Build Firm for the design and construction of a public construction project.
- (e) “Design-Build Firm” means a partnership, corporation or other legal entity that:
  - (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
  - (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.
- (f) “Design Criteria Package” means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.
- (g) “Design Criteria Professional” means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.

- (h) “Emergency Purchase” means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.
- (i) “Invitation to Bid” is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.
- (j) “Invitation to Negotiate” means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.
- (k) “Negotiate” means to conduct legitimate, arm’s length discussions and conferences to reach an agreement on a term or price.
- (l) “Professional Services” means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm's or individual's professional employment or practice.
- (m) “Proposal (or Reply or Response) Most Advantageous to the District” means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:
  - (i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;
  - (ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and

- (iii) For a cost to the District deemed by the Board to be reasonable.
- (n) “Purchase” means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.
- (o) “Request for Proposals” or “RFP” is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.
- (p) “Responsive and Responsible Bidder” means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. “Responsive and Responsible Vendor” means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
  - (i) The ability and adequacy of the professional personnel employed by the entity/individual;
  - (ii) The past performance of the entity/individual for the District and in other professional employment;
  - (iii) The willingness of the entity/individual to meet time and budget requirements;
  - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
  - (v) The recent, current, and projected workloads of the entity/individual;

- (vi) The volume of work previously awarded to the entity/individual;
  - (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
  - (viii) Whether the entity/individual is a certified minority business enterprise.
- (q) “Responsive Bid,” “Responsive Proposal,” “Responsive Reply,” and “Responsive Response” all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

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

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

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

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

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

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

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

(4) Competitive Selection.

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

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

- (d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all consultants by United States Mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

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

selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached, or the list of firms is exhausted.

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

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

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

### **Rule 3.2 Procedure Regarding Auditor Selection.**

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

(1) Definitions.

(a) "Auditing Services" means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

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

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

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

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

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

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

(b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:

- (i) Ability of personnel;
- (ii) Experience;
- (iii) Ability to furnish the required services; and
- (iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

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

(4) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (3) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation in the District and the county in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.

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

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

Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

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

**Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.**

**Rule 3.3 Purchase of Insurance.**

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

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

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

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

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

**Rule 3.4 Pre-qualification**

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

responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

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

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

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.
- (i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best

interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.

(j) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(3) Suspension, Revocation, or Denial of Qualification

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

- i. One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.
- ii. Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
- iii. The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
- iv. The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.
- v. The vendor's qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

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

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

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

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

Examples of factors affecting the seriousness of a deficiency are:

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

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

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

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

accordance with this Rule and shall not be a basis for a protest of any contract award.

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

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

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

- (f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be

made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

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

Rules," or wording to that effect. Protests of the District's purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

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

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

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

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

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

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

solicited pursuant to the design criteria by the following procedure:

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

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding,

worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

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

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

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

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

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

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

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

**Rule 3.7 Payment and Performance Bonds.**

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

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

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

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

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

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

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

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

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

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

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

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

supplies, and materials, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

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

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

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

**Rule 3.9 Maintenance Services.**

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

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

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

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

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

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

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

**Rule 3.10 Contractual Services.**

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

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

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

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

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

(1)      Filing.

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

- (c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.
  - (d) The District does not accept documents filed by electronic mail or facsimile transmission. Filings are only accepted during normal business hours.
- (2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.
  - (3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via facsimile, United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.
  - (4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:

- (a) Administer oaths and affirmations;
- (b) Rule upon offers of proof and receive relevant evidence;
- (c) Regulate the course of the hearing, including any pre-hearing matters;
- (d) Enter orders; and
- (e) Make or receive offers of settlement, stipulation, and adjustment.

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

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

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

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

**Rule 4.0      Effective Date.**

These Rules shall be effective September 24, 2020, 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.

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **12A**

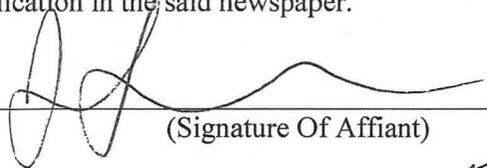
# The Villages® DAILY SUN

Published Daily  
Lady Lake, Florida  
State of Florida  
County Of Lake

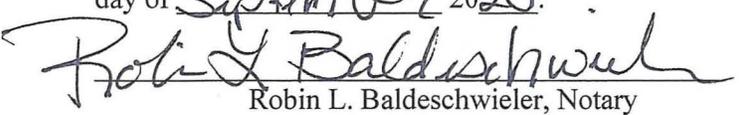
Before the undersigned authority personally appeared **Jackie Lancero**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal #00960725 in the matter of **NOTICE OF THE DISTRICTS INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON-AD VALOREM ASSESSMENTS**

was published in said newspaper in the issues of  
**AUGUST 27, 2020**  
**SEPTEMBER 3, 2020**  
**SEPTEMBER 10, 2020**  
**SEPTEMBER 17, 2020**

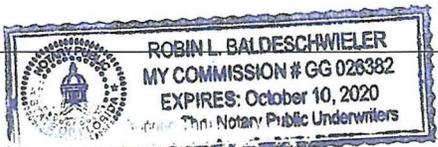
Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for Publication in the said newspaper.

  
(Signature Of Affiant)

Sworn to and subscribed before me this 17 day of September 2020.

  
Robin L. Baldeschwieler, Notary

Personally Known X or  
Production Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_



Attach Notice Here:

### PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT NOTICE OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON-AD VALOREM ASSESSMENTS

Notice is hereby given that the Pacific Ace Community Development District ("District") intends to use the uniform method of collecting non-ad valorem assessments to be levied by the District pursuant to Section 197.3632, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on September 24, 2020 at 10:00 a.m., remotely, via Zoom, <https://zoom.us/j/2043596216>, Meeting ID: 204 359 6216 or by dialing 1-929-205-6099, Meeting ID: 204 359 6216.

In the event that the COVID-19 public health emergency prevents the hearing from occurring in-person, the District may conduct the public hearing by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69, 20-179 and 20-193, issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

While it may be necessary to hold the above referenced public hearing utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so remotely via Zoom details specified above. Participants are strongly encouraged to submit questions and comments to the District Manager's Office (identified below) by September 23, 2020 at 2:00 p.m., in advance of the hearing to facilitate the Board's consideration of such questions and comments during the hearing.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem assessments to be levied by the District on properties located on land included in, or to be added to, the District.

The District may levy non-ad valorem assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services and improvements within and without the boundaries of the District, to consist of, among other things, utilities, roadway improvements, stormwater improvements, landscape/hardscape/irrigation and any other lawful projects or services of the District.

Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the uniform method of collecting such non-ad valorem assessments. This hearing is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The public hearing may be continued to a date, time and location to be specified on the record at the hearing. There may be occasions when Supervisors or staff may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the hearing and/or meeting, asked to contact Wrathell, Hill & Associates, LLC, 2300 Glade Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 570-0010 ("District Manager Office"), at least 48 hours before the hearing and/or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at (800) 955-8770, who can aid you in contacting the District Manager Office.

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

**Craig Wrathell**  
**District Manager**  
**#00960725** August 27, 2020  
September 3, 2020  
September 10, 2020  
September 17, 2020

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **12B**

**RESOLUTION 2020-33**

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

**WHEREAS**, the Pacific Ace Community Development District (the "District") was established pursuant to the provisions of Chapter 190, *Florida Statutes*, which authorizes the District to levy certain assessments, including benefit and maintenance assessments and further authorizes the District to levy special assessments pursuant to Chapter 170, *Florida Statutes*, for the acquisition, construction, or reconstruction of assessable improvements authorized by Chapter 190, *Florida Statutes*; and

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

**WHEREAS**, pursuant to section 197.3632, *Florida Statutes*, the District has caused notice of a public hearing to be advertised weekly in a newspaper of general circulation within Lake County for four (4) consecutive weeks prior to such hearing.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The Pacific Ace Community Development District, upon conducting its public hearing as required by section 197.3632, *Florida Statutes*, hereby expresses its intent to use the uniform method of collecting assessments imposed by the District as provided in Chapters 170, 190 and 197, *Florida Statutes*, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, *Florida Statutes*, for the purpose of paying principal and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this resolution as **Exhibit A**. The non-ad valorem assessments and the District's use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

**SECTION 2.** The District’s Secretary is authorized to provide the Property Appraiser and Tax Collector of Lake County and the Department of Revenue of the State of Florida with a copy of this resolution and enter into any agreements with the Property Appraiser and/or Tax Collector as they may be necessary to carry out the provisions of this Resolution.

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

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

**PASSED AND ADOPTED** this 24<sup>th</sup> day of September, 2020.

ATTEST:

**PACIFIC ACE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chair / Vice Chair, Board of Supervisors

Exhibit A: Legal Description

-----  
2 Legal Description of the Pacific Ace Community Development District (CDD).

3  
4 PARCEL 1:

5 The West 1/2 of the Northwest 1/4 of the Southwest 1/4 of Section 13, Township 24 South,  
6 Range 26 East, Lake County, Florida.

7  
8 PARCEL 2:

9 The North 1/2 of the Southeast 1/4 of Section 14, Township 24 South, Range 26 East, Lake  
10 County, Florida.

11  
12 PARCEL 3:

13 The Southeast 1/4 of the Southwest 1/4 of Section 14, Township 24 South, Range 26 East,  
14 Lake County, Florida, LESS the 50 foot road right-of-way existing along the West side  
15 thereof.

16  
17 PARCEL 4:

18 The South 1/2 of the Southeast 1/4 of Section 14, Township 24 south, Range 26 East, Lake  
19 County, Florida, LESS AND EXCEPT the following described tract or parcel of land:

20  
21 Begin at the Southeast corner of the Northeast 1/4 of the Northeast 1/4 of the Southeast 1/4  
22 of the Southeast 1/4; thence run Westerly to the Southwest corner of the Northwest 1/4 of  
23 the Northeast 1/4 of the Southeast 1/4 of the Southeast 1/4 of said Section 14; thence run  
24 Southwesterly to the Northwest corner of the Southeast 1/4 of the Southeast 1/4 of the  
25 Southwest 1/4 of the Southeast 1/4; thence run Southerly to the Southwest corner of the  
26 Southeast 1/4 of the Southeast 1/4 of the Southwest 1/4 of the Southeast 1/4; thence run  
27 Easterly along the South Section line of said Section 14 to the Southeast corner thereof;  
28 thence run Northerly along the East line of said Section to the  
29 Point of Beginning.

30  
31 PARCEL 5:

32 North 116.94 feet of the South 1/2 of the Northeast 1/4, LESS the West 100 feet thereof;  
33 the South 3/4 of the Northeast 1/4 of the Northeast 1/4; the West 3/4 of the Northwest 1/4  
34 of the Northeast 1/4; the South 3/4 of the East 1/4 of the Northwest 1/4 of the Northeast  
35 1/4; the Southwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of the Northwest 1/4 of the  
36 Northeast 1/4, all in Section 23, Township 24 South, Range 26 East of the Tallahassee  
37 Meridian.

38  
39 PARCEL 6:

40 Northeast 1/4 of the Northwest 1/4 of Section 23, Township 24 South, Range 26 East, Lake  
41 County, Florida, LESS the 50 foot road right-of-way existing along the West side thereof.

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Parcel 7:  
The North 1/2 of the Northeast 1/4 of the Southwest 1/4 of the Northwest 1/4 of Section 23, Township 24 South, Range 26 East, Lake County, Florida.

PARCEL 8:  
The South 3/4 of the Southwest 1/4 of the Northwest 1/4 of Section 23, Township 24 South, Range 26 East, Lake County, Florida, lying East of the East boundary of the U.S. Highway #27 right-of-way and North and West of existing graded road, more particularly described as follows:

Begin at a point 1338.3 feet East of the Northwest corner of said Section 23, said point being on the center line of a private road; thence run along the center line of said road right-of-way as follows:  
Run South 00°20'00" West, 959.90 feet; thence run South 54°46'00" West, 142.20 feet; thence run South 36°09'00" West, 235.6 feet; thence South 32°11'00" West, 331.80 feet; thence run South 24°34'00" East, 347.00 feet; thence South 35°10'00" East, 184.2 feet; thence run South 12°04'00" East, 139.10 feet; thence South 58°11'00" West, 822.50 feet; thence South 47°15'00" West, 147.00 feet.

PARCEL 9:  
The North 1/2 of the Southeast 1/4 of the Northwest 1/4, Section 23, Township 24 South, Range 26 East, LESS AND EXCEPT the South 225.00 feet thereof.

PARCEL 10:  
The Northeast 1/4 of the Southwest 1/4 of Section 14, Township 24 South, Range 26 East, Lake County, Florida

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **13A**

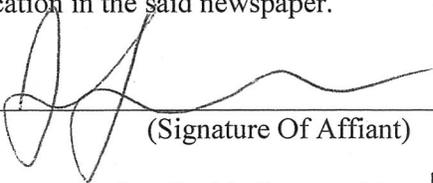
The Villages®  
**DAILY SUN**

Published Daily  
Lady Lake, Florida  
State of Florida  
County Of Lake

Before the undersigned authority personally appeared **Jackie Lancero**, who on oath says that she is Legal Ad Coordinator of the DAILY SUN, a daily newspaper published at Lady Lake in Lake County, Florida with circulation in Lake, Sumter and Marion Counties; that the attached copy of advertisement, being a Legal #00962021 in the matter of **NOTICE OF PUBLIC HEARING** was published in said newspaper in the issues of

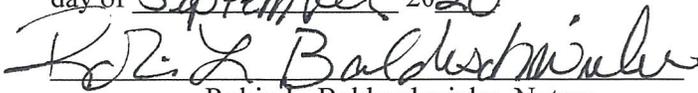
**SEPTEMBER 3, 2020**  
**SEPTEMBER 10, 2020**

Affiant further says that the said Daily Sun is a newspaper published at Lady Lake in said Lake County, Florida, and that the said newspaper has heretofore been continuously published in said Lake County, Florida each week and has been entered as second class mail matter at the post office in Lady Lake, in said Lake County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisements; and affiant further says that he has neither paid nor promised any person, firm, or Corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for Publication in the said newspaper.



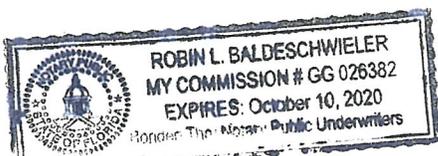
(Signature Of Affiant)

Sworn to and subscribed before me this 10  
day of September 2020

  
Robin L. Baldeschwieler, Notary

Personally Known X or  
Production Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_

Attach Notice Here:



**NOTICE OF PUBLIC HEARINGS TO CONSIDER THE IMPOSITION OF SPECIAL ASSESSMENTS  
PURSUANT TO SECTIONS 170.07 AND 197.3632, FLORIDA STATUTES,  
BY THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT**

**NOTICE OF SPECIAL MEETING OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT**

In accordance with Chapters 170, 190 and 197, Florida Statutes, the Pacific Ace Community Development District's ("District") Board of Supervisors ("Board") hereby provides notice of the following public hearings and public meeting:

**PUBLIC HEARINGS AND MEETING**

DATE: September 24, 2020  
 TIME: 10:00 a.m.  
 LOCATION: Remote Meeting Via Zoom – see below

It is anticipated that the public hearings and meeting will take place at the location above. In the event that the COVID-19 public health emergency prevents the hearings and meeting from occurring in-person, the District may conduct the public hearings and meeting by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69 and 20-193 issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

*While it may be necessary to hold the above referenced public hearings and meeting utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so via service called Zoom, at <https://zoom.us/j/2043596216>, Meeting ID: 204 359 6216 or by dialing 1-929-205-6099, Meeting ID: 204 359 6216.. Participants are strongly encouraged to submit questions and comments to the District's Office (identified below) by September 23, 2020, 2 p.m. in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.*

The purpose of the public hearings announced above is to consider the imposition of special assessments and adoption of assessment rolls to secure proposed bonds on benefited lands within the District, and, to provide for the levy, collection and enforcement of the assessments. The proposed bonds secured by the special assessments are intended to finance certain public infrastructure improvements, including, but not limited to, roadways, sewer and water distribution systems, stormwater management/earthwork improvements, electrical distribution and other infrastructure projects (together, "Project"), benefitting the lands within the District ("Assessment Area"). The Project is described in more detail in the Report of District Engineer, dated August 13, 2020. The special assessments are proposed to be levied as one or more assessment liens and are to be allocated to the benefitted lands within the Assessment Area as set forth in the Master Special Assessment Methodology Report, dated August 13, 2020 ("Assessment Report"). At the conclusion of the public hearings, the Board will, by resolution, levy and impose assessments as finally approved by the Board. A special meeting of the District will also be held where the Board may consider any other business that may properly come before

The District is located entirely within Lake County, Florida. More precisely, the District encompasses approximately 379.9 acres, more or less, generally located east of US Hwy 27, south and west of Sawgrass Bay Blvd., and north of Citrus Pkwy. A graphic depiction of the District is shown below. All lands within the District are expected to be improved in accordance with the reports identified above. Further, a description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the "District's Office" located at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

The proposed schedule of assessments is as follows:

Unit Type	Total Assessment Apportionment	Assessment Apportionment per Unit	Annual Assessment Apportionment per Unit*
SF 40'	\$4,697,188.76	\$27,630.52	\$2,394.24
SF 50'	\$12,502,811.24	\$34,538.15	\$2,992.80
<b>Total</b>	<b>\$17,200,000.00</b>		

\*Included costs of collection and assumes payment in March

The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Office within twenty (20)

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION**

**WHEREAS**, the Pacific Ace Community Development District ("District") is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes ("Uniform Act"), by the Board of County Commissioners of Lake County, Florida in Ordinance No. 2020-27; and

**WHEREAS**, the Board of Supervisors of the District ("Board") hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the public improvements and related interests in land described in the District Engineer's Report, prepared by Heidt Design, LLC and dated August 10, 2020 ("Improvements"), a copy of which is attached hereto as Exhibit A and incorporated herein by reference the "Engineer's Report"; and

**WHEREAS**, it is in the best interests of the District to pay the cost of the Improvements through the levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes ("Assessments"); and

**WHEREAS**, the District is empowered by Chapters 170, 190 and 197, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Assessments; and

**WHEREAS**, the District hereby determines that benefits will accrue to the property improved, the amount of those benefits, and that special assessments will be made in proportion to the benefits received as set forth in the District's Master Special Assessment Methodology Report, prepared by Wrathell, Hunt and Associates, LLC, dated August 13, 2020, attached hereto as Exhibit B incorporated herein by reference (the "Assessment Methodology Report"), and on file at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (the "District Manager's Office"); and

**WHEREAS**, the District hereby determines that the Assessments to be levied will not exceed the benefits to the property improved.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT:**

**Section 1.** The foregoing recitals are hereby incorporated as findings of fact of the Board

**Section 2.** Assessments shall be levied to defray the Estimated cost (hereinafter defined) of the Improvements. The nature of the Improvements generally consists of roadways, landscaping, hardscape, and irrigation, and surface water management system, all as described more particularly in the Engineer's Report and in the plans and specifications on file in the District Manager's Office.

**Section 3.** The general locations of the Improvements are on a tract of land located in Lake County in the State of Florida and located on the east side of U.S. Highway 27.

**Section 4.** The total estimated cost of the Improvements is \$12,808,125.00 (hereinafter, referred to as the "Estimated Cost").

**Section 5.** The Assessments will defray up to \$17,200,000.00, a portion of which includes the Estimated Cost, plus estimated financing-related costs, including capitalized interest, debt service reserve and contingency related to bonds and bond anticipation notes (collectively, "Bonds"), which may be issued by the District to finance a portion of the Improvements (the "Estimated Total Cost").

**Section 6.** The manner in which the Assessments shall be apportioned and paid is set forth in the Assessment Methodology Report.

**Section 7.** The Assessments shall be levied within the District on all lots and lands adjoining and contiguous or bounding and abutting upon such Improvements or specially benefited thereby and further designated by the assessment plat hereinafter provided for.

**Section 8.** There is on file at the District Manager's Office an assessment plat showing the area to be assessed, the plans and specifications describing the Improvements and the Estimated Cost of the Improvements, all of which shall be open to inspection by the public.

**Section 9.** Commencing with the year in which the Assessments are certified for collection and subsequent to the capitalized interest period for each series of Bonds, the Assessments shall be paid in not more than thirty (30) annual installments or the maximum period of time permitted by law then in effect. The Assessments may be payable at the same time and in the same manner as are ad valorem taxes and collected pursuant to Chapter 197, Florida Statutes; provided, however, that in the event the uniform non-ad valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the Board to be in the best interest of the District; the Assessments may be collected as is otherwise permitted by law.

**Section 10.** The District Manager has caused to be made a preliminary assessment roll, in accordance with the Assessment Methodology Report, which shows the lots and lands assessed, the amount of benefit to and the Assessment against each lot or parcel of land and the number of annual installments into which the Assessments may be divided, which is hereby adopted and approved as the District's preliminary assessment roll.

**Section 11.** The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the Assessments or the making of the Improvements, the cost thereof, the manner of payment therefor, or the amount thereof to be assessed against each property as improved.

**Section 12.** The District Manager is hereby directed to cause this Resolution to be published twice in a newspaper of general circulation [170.05, Florida Statutes] within Lake County, Florida, and to provide such other notice as may be required by law or desired in the best interests of the District.

**Section 13.** This Resolution shall become effective immediately upon its passage.

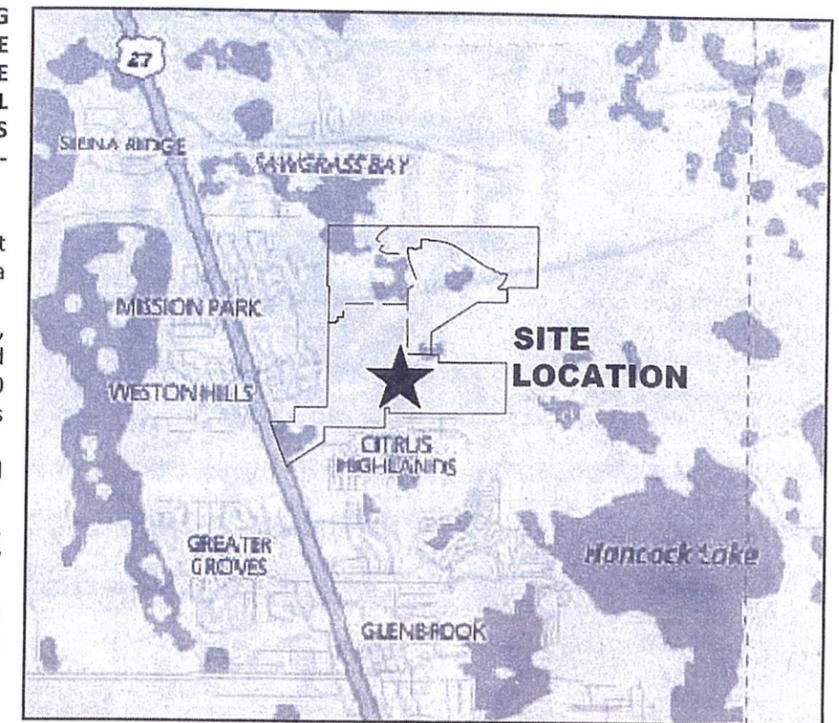
**PASSED AND ADOPTED** this 13th day of August.

ATTEST:  
/S/Craig Wrathell  
Secretary/Assistant Secretary

**PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT**  
/S/ Brian Martin  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Engineer's Report (dated August 13, 2020)

**Exhibit B:** Master Special Assessment Methodology Report (dated August 13, 2020)



# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **13B**

**Pacific Ace Community Development District**  
**OFFICE OF THE DISTRICT MANAGER**  
**2300 Glades Road, Suite 410W, Boca Raton, Florida 33431**  
**Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013**

Via First Class U.S. Mail

August 25, 2020

AMERICAN LAND DEVELOPMENT  
OF CENTRAL FLORIDA LLC  
3911 ORANGE LAKE DR  
ORLANDO, FL 32817

Parcel Number(s): 13-24-26-0003-000-00300, 14-24-26-0003-000-00200, 14-24-26-0003-000-00400, 23-24-26-0002-000-01500, 23-24-26-0001-000-00400 and 23-24-26-0002-000-00401

**RE: *Pacific Ace Community Development District ("District")***  
***Notice of Hearings on Debt Special Assessments***  
***See attached Legal Description***

Dear Property Owner:

In accordance with Chapters 170, 190 and 197, Florida Statutes, the District's Board of Supervisors ("**Board**") hereby provides notice of the following public hearings:

**NOTICE OF PUBLIC HEARINGS**

DATE:	September 24, 2020
TIME:	10:00 a.m.
LOCATION:	Remote Meeting Via Zoom <a href="https://zoom.us/j/2043596216">https://zoom.us/j/2043596216</a> Meeting ID: 204 359 6216 or by dialing 1-929-205-6099 Meeting ID: 204 359 6216

In the event that the COVID-19 public health emergency prevents the hearing from occurring in-person, the District may conduct the public hearing by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69, 20-179 and 20-193, issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

*While it may be necessary to hold the above referenced public hearing utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so remotely via Zoom details specified above. Participants are strongly encouraged to submit questions and comments to the District Manager's Office (identified below) by September 23, 2020 at 2:00 p.m., in advance of the hearing to facilitate the Board's consideration of such questions and comments during the hearing.*

The purpose of the public hearings announced above is to consider the imposition of special assessments ("**Debt Assessments**") and adoption of an assessment roll to secure proposed bonds on benefited lands within the District, and, to provide for the levy, collection and enforcement of the Debt Assessments. The proposed bonds secured by the Debt Assessments are intended to finance certain public infrastructure improvements ("**Project**"), generally consist of roadways, storm water management system, and landscaping, hardscaping and irrigation improvements, and other infrastructure projects, benefitting certain lands within the District. The Project is described in more detail in the *Engineer's Report*, dated August 13, 2020. The Debt Assessments are proposed to be levied as an assessment lien and allocated to the benefited lands as set forth in the *Master Special Assessment Methodology Report*, dated August 13, 2020 ("**Assessment Report**"). At the conclusion of the public hearings, the Board will, by resolution, levy and impose assessments as finally approved by the Board. A special meeting of the District will also be held where the Board may consider any other business that may properly come before it.

The District is located entirely within the unincorporated Lake County, Florida, and is generally located east of US Hwy 27, south and west of Sawgrass Bay Blvd, and north of Citrus Pkwy. A geographic description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the "**District's Office**" located at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33410. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any

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

If you have any questions, please do not hesitate to contact the District Office.

Sincerely,

A handwritten signature in blue ink, appearing to read "Craig Wrathell", with a long horizontal flourish extending to the right.

Craig Wrathell  
District Manager

**EXHIBIT A**

**Summary of Proposed Debt Assessments**

- Proposed Debt Assessment for Your Property.** As the landowner within the District and based on your ownership of land identified on the first page of this notice, the property you own is cumulatively proposed to be assessed **\$17,133,268.71** (principal only), or **\$1,484,632.80** (annual, including interest and costs of collection and early payment discounts).
- Proposed Debt Assessments and Total Revenue.** The proposed Debt Assessments, also referred to in the Assessment Report as Bond Assessments, are as follows, while the and Total Revenue for the Debt Assessments, including costs of collection and early payment discount allowance, is projected to total \$44,712,456.14.

<b>Unit Type</b>	<b>Total Assessment Apportionment</b>	<b>Assessment Apportionment per Unit</b>	<b>Annual Assessment Apportionment per Unit*</b>
SF 40'	\$4,697,188.76	\$27,630.52	\$2,394.24
SF 50'	\$12,502,811.24	\$34,538.15	\$2,992.80
<b>Total</b>	<b>\$17,200,000.00</b>		

\* Included costs of collection and assumes payment in March

- Unit of Measurement.** As described in the Assessment Report, the Debt Assessments levied will be initially allocated on a first-platted, first-assigned, Equivalent Residential Unit (“**ERU**”) basis for platted property and on a per gross acre basis for unplatted property.
- Schedule of Debt Assessments:** For each bond issuance, the Debt Assessments principal is expected to be collected over a period of no more than 30 years subsequent to the issuance of debt to finance the improvements and subsequent to any period during which interest on bonds might be capitalized.
- Collection.** The Debt Assessments constitute a lien against benefitted property located within the District just as do each year’s property taxes. For the Debt Assessments, the District may elect to have the County Tax Collector collect the assessments, or alternatively may collect the assessments by sending out an annual bill. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

**LEGAL DESCRIPTION – See Exhibit “A” in the Assessment Report**

**Pacific Ace Community Development District**  
**OFFICE OF THE DISTRICT MANAGER**  
**2300 Glades Road, Suite 410W, Boca Raton, Florida 33431**  
**Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013**

Via First Class U.S. Mail

August 25, 2020

PACIFIC ACE CORPORATION  
URGENT ATTN: VERA DIO  
9291 POINT CYPRESS DR  
ORLANDO, FL 32836

Parcel Number(s): 23-24-26-0002-000-00800

**RE: *Pacific Ace Community Development District (“District”)  
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Craig Wrathell  
District Manager

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- Proposed Debt Assessment for Your Property.** As the landowner within the District and based on your ownership of land identified on the first page of this notice, the property you own is cumulatively proposed to be assessed **\$66,731.29** (principal only), or **\$5,782.40** (annual, including interest and costs of collection and early payment discounts).
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**LEGAL DESCRIPTION – See Exhibit “A” in the Assessment Report**

7018 1830 0001 6817 2548

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<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$

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**Total Postage** \$

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Street and Ap \_\_\_\_\_

City, State, Zi \_\_\_\_\_

**AMERICAN LAND DEVELOPMENT  
OF CENTRAL FLORIDA LLC  
3911 ORANGE LAKE DR  
ORLANDO, FL 32817**



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**OFFICIAL USE**

Certified Mail Fee	\$
Extra Services & Fees (check box, add fee as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$
<input type="checkbox"/> Return Receipt (electronic)	\$
<input type="checkbox"/> Certified Mail Restricted Delivery	\$
<input type="checkbox"/> Adult Signature Required	\$
<input type="checkbox"/> Adult Signature Restricted Delivery	\$

Postage \$

**Total Postage** \$

Sent To \_\_\_\_\_

Street and Ap \_\_\_\_\_

City, State, Zi \_\_\_\_\_

**PACIFIC ACE CORPORATION  
URGENT ATTN: VERA DIO  
9291 POINT CYPRESS DR  
ORLANDO, FL 32836**



# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **13C**



**HEIDT**  
DESIGN

P: (321) 559-8521 | F: (813) 464-7629  
1130-A Celebration Blvd.  
Celebration, FL 34747  
[www.heidtdesign.com](http://www.heidtdesign.com)

Pacific Ace  
Community Development District

Report of District Engineer

Prepared for:  
Board of Supervisors of the  
Pacific Ace Community Development District

Prepared by:

Heidt Design, LLC

August 13, 2020

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Jeremy C. Morton, PE      Date  
District Engineer  
Florida Registration #75410

## 1.0 Introduction

Pacific Ace (the “Development”) is a master planned community located on the east side of U.S. Highway 27 approximately 2.78 miles north of U.S. Highway 192 in Sections 13, 14, and 23, Township 24 South, Range 26 East of Lake County, Florida. See Vicinity Map and Legal Description in Appendix A and B. The primary access to the community is from U.S. Highway 27 with secondary access from Sawgrass Bay Boulevard on the east side of the project. Pacific Ace is approximately 379.9 acres in size and is zoned Planned Unit Development (PUD). Included within the 379.9 acres is approximately 53.19 acres intended for a future charter school located in the southeast portion of the site; as well as, approximately 4.17 acres intended for a commercial outparcel located south of the primary entrance along U.S. Highway 27. The Pacific Ace community will consist of a residential neighborhood, an amenity center and various open spaces for resident use.

The Pacific Ace Community Development District (“District”), a local unit of special purpose government, was established by Lake County Ordinance No. 2020-27 effective on June 22, 2020 for the purpose of constructing and/or acquiring, maintaining and operating all or a portion of the public improvements and community facilities within the District. The District boundaries encompass the entirety of the Development. A Master Development Plan of the District is attached as Appendix C of this report.

The current master plan for the Development contains approximately 532 proposed single family detached housing units and various support facilities. The current PUD approval Ordinance #2019-22, RZ18-24-1 allows for up to 555 housing units. The current permit status for the Development is found in Appendix E of this report.

The purpose of this report is to provide a description of the improvements that may be financed by the District (“the Capital Improvement Project (CIP)”). Public infrastructure and land improvements needed to service the Development include construction of offsite turn lanes, mass grading (not including private lots), surface water management, landscaping and irrigation. The commercial parcel does not directly access nor receive benefits from the District’s planned public improvements.

This Engineer’s Report reflects the District’s present intentions. The implementation and completion of any improvement outlined in this report requires final approval by the District’s Board of Supervisors, including the award of contracts for the construction of the improvements if the District will construct the CIP. Cost estimates contained in this report have been prepared based on the best available information. These estimates may not reflect final engineering design or complete environmental permitting. Actual costs will vary based upon final plans, design, planning, approvals from regulatory authorities, inflation, etc. Nevertheless, all costs contained herein may be reasonably expected to adequately fund the CIP described and the contingency costs included are reasonable.

## 2.0 Infrastructure Improvements

The CIP includes infrastructure improvements that will provide special benefit to all assessable land within the District. The required improvements included in the CIP are more fully described below.

### 2.1 Roadways

The District presently intends to provide funding for the master transportation and roadway facilities required to support the Development. A right deceleration lane is required to be constructed on U.S. Highway 27 to provide access at the primary entrance to the site.

Additionally, a signalized intersection including a left turn lane and right deceleration lane is required to be constructed at the secondary entrance on Sawgrass Bay Boulevard. Local roadways within the Development will be funded by the District and consist of the pavement, base, subbase, curb and gutter and storm drains. All roadways within the District will be public and owned and maintained by Lake County.

## 2.2 Stormwater Management System

A comprehensive system of surface water management ponds, consisting primarily of wet detention ponds, are proposed to manage the water quality and quantity impacts associated with the Development. These ponds will provide water quality treatment and stormwater runoff attenuation, designed in accordance with the St. Johns River Water Management District's (SJRWMD) Basis of Review and the Lake County Land Development Regulations and Stormwater Management Design Standards. Additionally, these ponds will provide 100-year flood control, conveyance of stormwater through and around the District and for the ongoing function of the onsite natural wetland systems.

Material excavated from surface water management ponds and/or floodplain management ponds is anticipated to remain within the Development for use in road subbase, perimeter berms, and site grading. However, any grading in connection with the preparation of pads for private home sites or on other private property within the Development will not be funded by the District. Any material excavated from ponds or mitigation areas constructed on lands owned by the District shall be used only for public improvements within the CIP. Any excess material removed from the ponds, if applicable, will be disposed of by the District in a cost-effective manner. Upon completion of the stormwater management system it will be owned and maintained by the District.

## 2.3 Landscape, Hardscape, and Irrigation

The District will provide common area landscaping, landscape buffers, and irrigation in public rights of way for the Development. These facilities will be owned and maintained by the District.

## 2.4 Professional Services

Professional Fees include civil engineering costs for site design, permitting, inspection, and master planning, survey costs for construction staking and as-built drawings as well as preparation of preliminary and final plats, geotechnical costs for pre-design soil borings, construction inspection, and architectural costs for landscape design. Also included in this category are fees associated with environmental consultation and permitting, and any other miscellaneous professional fees.

## 3.0 Ownership and Maintenance

Ownership and maintenance of the improvements is generally anticipated as set forth in Appendix D.

It is anticipated that, in addition to the annual non-ad valorem assessments to be levied and collected by the District to pay debt service on its bonds, the District should levy and collect an annual "Maintenance Assessment" to be determined, assessed, and levied by the District's Board of Supervisors upon the assessable real property within the District for the purpose of defraying the cost and expenses of maintaining District-owned improvements.

#### 4.0 Permit Status

The required infrastructure improvements for the construction of the Development are contained in the following construction plans:

- The Sanctuary – FKA Pacific Ace Phases I - 4 Construction Plans
- The Sanctuary – FKA Pacific Ace - Preliminary Plat
- Sawgrass Bay Blvd. Intersection Plans

The Preliminary Plat and Construction Plans have been submitted to the St Johns River Water Management District (SJRWMD) and Lake County for review. Additional permits from the Florida Department of Transportation for the turn lane on U.S. Highway 27 will be required. The permit status of all permits issued to date or in process can be found in Appendix E.

We are of the opinion that all permits not heretofore issued or in process and which are necessary to affect the improvements described herein will be obtained during the ordinary course of development.

#### 5.0 Estimated Capital Improvement Costs

The Engineers Estimate of Probable Cost of the CIP is set forth in Appendix F at the end of this report.

#### 6.0 Engineer's Opinion

It is my professional opinion that the summary of costs listed above is enough to complete the construction of the items intended.

It is my professional opinion that the infrastructure costs associated herein for the total improvements are reasonable to complete the construction of the infrastructure described herein and that these infrastructure improvements will benefit and add value to the lands within the District. All infrastructure costs are public improvements or community facilities as set forth in Sections 190.012(1) and (2) of the Florida Statutes.

The estimate of infrastructure construction costs is only an estimate and not a guaranteed maximum price. The estimated cost is based on unit prices currently being experienced for ongoing and similar items of work in Lake County and quantities as represented on construction plans.

The labor market, future costs of equipment and materials, increased regulatory actions and the actual construction process are all beyond control of the District. Due to this inherent possibility for fluctuation of cost, the total final cost may be than this estimate.

Assuming project construction continues in a timely manner, it is our opinion that the proposed improvements, if constructed and built in substantial accordance with the approved plans and specifications, can be completed and meet their intended functions. Where necessary, historical costs, information from other professional or utility consultants and contractors have been used in preparation of this report. Consultants and contractors who have contributed in providing the cost data included in this report are reputable entities in the Lake County area. It is therefore our opinion that the construction of the proposed project can be completed at the cost stated.

## Appendix A – Vicinity Map



## Appendix B – Legal Description

Legal Description:

PARCEL 1:

The West 1/2 of the Northwest 1/4 of the Southwest 1/4 of Section 13, Township 24 South, Range 26 East, Lake County, Florida.

PARCEL 2:

The North 1/2 of the Southeast 1/4 of Section 14, Township 24 South, Range 26 East, Lake County, Florida.

PARCEL 3:

The Southeast 1/4 of the Southwest 1/4 of Section 14, Township 24 South, Range 26 East, Lake County, Florida, LESS the 50 foot road right-of-way existing along the West side thereof.

PARCEL 4:

The South 1/2 of the Southeast 1/4 of Section 14, Township 24 south, Range 26 East, Lake County, Florida, LESS AND EXCEPT the following described tract or parcel of land:

Begin at the Southeast corner of the Northeast 1/4 of the Northeast 1/4 of the Southeast 1/4 of the Southeast 1/4; thence run Westerly to the Southwest corner of the Northwest 1/4 of the Northeast 1/4 of the Southeast 1/4 of the Southeast 1/4 of said Section 14; thence run Southwesterly to the Northwest corner of the Southeast 1/4 of the Southeast 1/4 of the Southwest 1/4 of the Southeast 1/4; thence run Southerly to the Southwest corner of the Southeast 1/4 of the Southeast 1/4 of the Southwest 1/4 of the Southeast 1/4; thence run Easterly along the South Section line of said Section 14 to the Southeast corner thereof; thence run Northerly along the East line of said Section to the Point of Beginning.

PARCEL 5:

North 116.94 feet of the South 1/2 of the Northeast 1/4, LESS the West 100 feet thereof; the South 3/4 of the Northeast 1/4 of the Northeast 1/4; the West 3/4 of the Northwest 1/4 of the Northeast 1/4; the South 3/4 of the East 1/4 of the Northwest 1/4 of the Northeast 1/4; the Southwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of the Northwest 1/4 of the Northeast 1/4, all in Section 23, Township 24 South, Range 26 East of the Tallahassee Meridian.

PARCEL 6:

Northeast 1/4 of the Northwest 1/4 of Section 23, Township 24 South, Range 26 East, Lake County, Florida, LESS the 50 foot road right-of-way existing along the West side thereof.

PARCEL 7:

The North 1/2 of the Northeast 1/4 of the Southwest 1/4 of the Northwest 1/4 of Section 23, Township 24 South, Range 26 East, Lake County, Florida.

PARCEL 8:

The South 3/4 of the Southwest 1/4 of the Northwest 1/4 of Section 23, Township 24 South, Range 26 East, Lake County, Florida, lying East of the East boundary of the U.S. Highway #27 right-of-way and North and West of existing graded road, more particularly described as follows:

Begin at a point 1338.3 feet East of the Northwest corner of said Section 23, said point being on the center line of a private road; thence run along the center line of said road right-of-way as follows:

Run South 00°20'00" West, 959.90 feet; thence run South 54°46'00" West, 142.20 feet; thence run South 36°09'00" West, 235.6 feet; thence South 32°11'00" West, 331.80 feet; thence run South 24°34'00" East, 347.00 feet; thence South 35°10'00" East, 184.2 feet; thence run South 12°04'00" East, 139.10 feet; thence South 58°11'00" West, 822.50 feet; thence South 47°15'00" West, 147.00 feet.

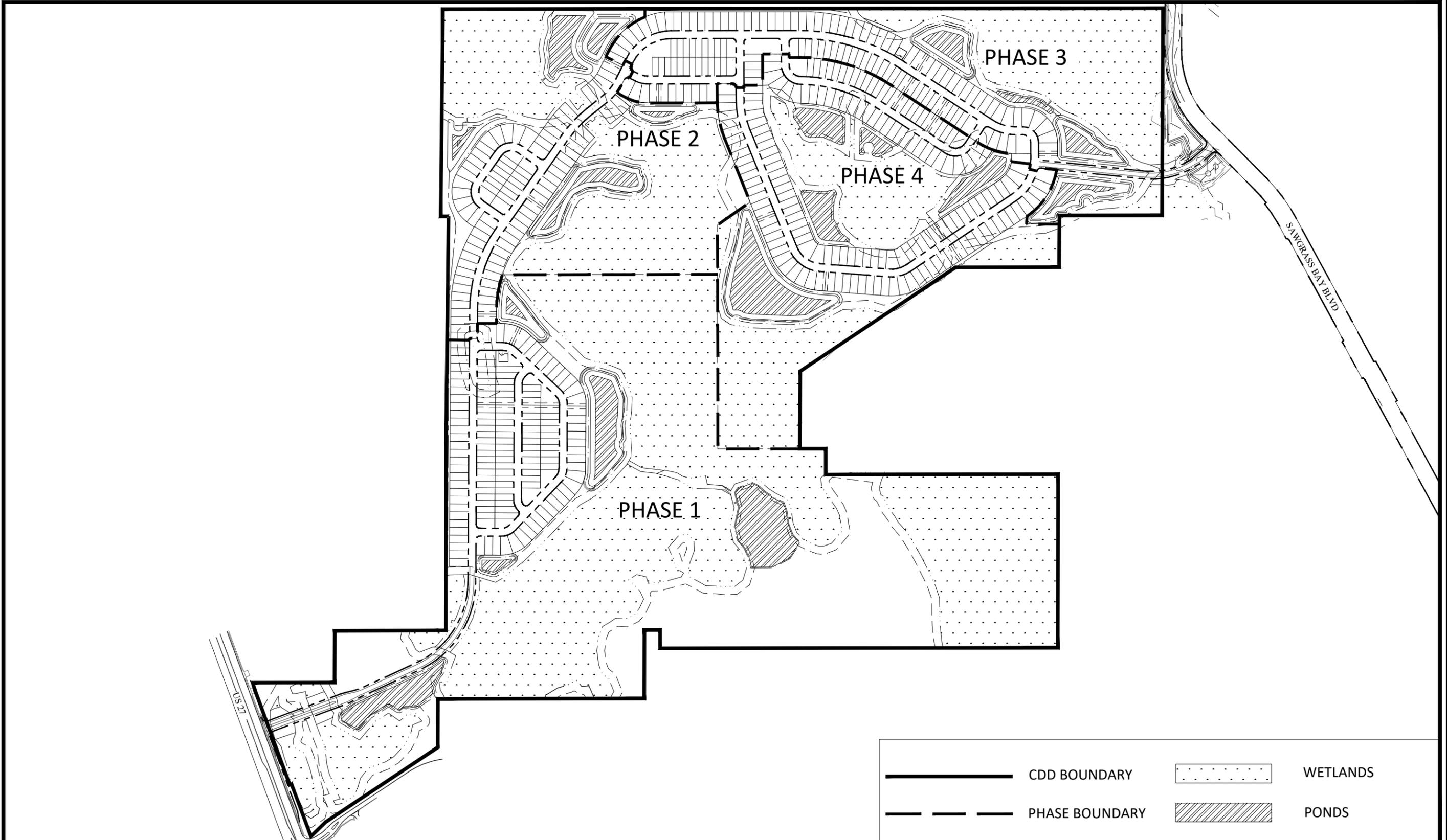
PARCEL 9:

The North 1/2 of the Southeast 1/4 of the Northwest 1/4, Section 23, Township 24 South, Range 26 East, LESS AND EXCEPT the South 225.00 feet thereof.

PARCEL 10:

The Northeast 1/4 of the Southwest 1/4 of Section 14, Township 24 South, Range 26 East, Lake County, Florida.

## Appendix C – Master Development Plan



**PACIFIC ACE CDD**  
**MASTER DEVELOPMENT PLAN**

Lake County, Florida

DATE	DESCRIPTION	BY
07/20/2020		

Note: This is a preliminary/conceptual site plan and is subject to survey information, final design, engineering and governmental approvals, additional drainage, floodplain and grand tree analysis is required and may affect final unit totals and layout.

SCALE: 1" = 600'

**HEIDT DESIGN**  
 5904-A Hampton Oaks Parkway  
 Tampa, FL 33610  
 Phone: 813.253.5311  
 www.HeidtDesign.com

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## Appendix D – Ownership Matrix

Ownership Matrix

Facility	Funding	Operation and Maintenance	Ownership
Offsite Turnlane (US 27)	Landowner/CDD	FDOT	FDOT
Offsite Signalized Intersection (Sawgrass Bay Blvd.)	Landowner/CDD	Lake County	Lake County
Onsite Roadways	Landowner/CDD	Lake County	Lake County
Stormwater Management System	Landowner/CDD	CDD	CDD
Landscaping, Hardscape and Irrigation	Landowner/CDD	CDD	CDD
Professional Services and Contingency	Landowner/CDD		

## Appendix E – Permit Status

**Permit Status**

<b>Issuing Agency</b>	<b>Permit ID</b>	<b>App/Permit Number</b>	<b>Approval Date</b>	<b>Expiration Date</b>
Lake County	Preliminary Plat	3656	1/13/2020	1/13/2021
Lake County	Final Site Plan	20170120011/AR #3109	10/1/2020 (Est)	10/1/2021 (Est)
Lake County	Sawgrass Bay Blvd Intersection Plans	TBD	12/1/2020 (Est)	12/1/2021 (Est)
US Army Corps of Engineers	Individual Permit	SAJ-2019-01080	10/31/2020 (Est)	10/31/2025 (Est)
St Johns River Water Management District	Formal Wetland Determination	TBD	6/23/2020	6/23/2025
St Johns River Water Management District	SWERP	95314-4	10/1/2020 (Est)	10/1/2025 (Est)
FL Dept. of Transportation	Drainage Connection Permit	2020-D-592-00019	10/1/2020 (Est)	10/1/2021 (Est)
FL Dept. of Transportation	Right Of Way Use Permit	TBD	10/1/2020 (Est)	10/1/2021 (Est)
FL Dept. of Transportation	Driveway Connection Permit	2020-A592-00023	10/1/2020 (Est)	10/1/2021 (Est)

## Appendix F – Estimated Capital Improvement Costs

Pacific Ace  
Community Development District  
Estimated Capital Improvement Costs

<u>Description</u>	<u>District Estimated Cost</u>	<u>Fiscal Year 2020-2025</u>
Roadways	\$4,825,000	\$4,825,000
Stormwater Management System	\$4,550,000	\$4,550,000
Landscaping, Hardscape and Irrigation	\$750,000	\$750,000
Professional Services (15%)	\$1,518,750	\$1,518,750
Subtotal	\$11,643,750	\$11,643,750
Contingency (10%)	\$1,164,375	\$1,164,375
Total	\$12,808,125	\$12,808,125

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **13D**

# PACIFIC ACE

## COMMUNITY DEVELOPMENT DISTRICT

### Master Special Assessment Methodology Report

August 13, 2020



Provided by:

**Wrathell, Hunt and Associates, LLC**

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## Table of Contents

<b>1.0</b>	<b>Introduction</b>	
1.1	Purpose .....	1
1.2	Scope of the Report .....	1
1.3	Special Benefits and General Benefits .....	1
1.4	Organization of the Report .....	2
<b>2.0</b>	<b>Development Program</b>	
2.1	Overview .....	2
2.2	The Development Program .....	2
<b>3.0</b>	<b>The Capital Improvement Program</b>	
3.1	Overview .....	3
3.2	Capital Improvement Program .....	3
<b>4.0</b>	<b>Financing Program</b>	
4.1	Overview .....	3
4.2	Types of Bonds Proposed .....	4
<b>5.0</b>	<b>Assessment Methodology</b>	
5.1	Overview .....	5
5.2	Benefit Allocation .....	5
5.3	Assigning Debt .....	7
5.4	Lienability Test: Special and Peculiar Benefit to the Property .....	8
5.5	Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay .....	8
5.6	True-Up Mechanism .....	9
5.7	Assessment Roll .....	10
<b>6.0</b>	<b>Additional Stipulations</b>	
6.1	Overview .....	10
<b>7.0</b>	<b>Appendix</b>	
	Table 1 .....	11
	Table 2 .....	11
	Table 3 .....	12
	Table 4 .....	12
	Table 5 .....	13

## **1.0 Introduction**

### **1.1 Purpose**

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

### **1.2 Scope of the Report**

This Report presents the projections for financing the District's Capital Improvement Program described in the Report of District Engineer developed by Heidt Design (the "District Engineer") dated August 13, 2020 (the "Engineer's Report"), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the Capital Improvement Program.

### **1.3 Special Benefits and General Benefits**

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

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

The Capital Improvement Program will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. The installation of such improvements will cause the value of the developable and saleable lands within the District to increase by more than the sum of the financed cost of the individual components of the Capital Improvement Program. Even though the exact value of the benefits provided by the Capital Improvement Program is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

#### **1.4 Organization of the Report**

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

*Section Three* provides a summary of the Capital Improvement Program as determined by the District Engineer.

*Section Four* discusses the financing program for the District.

*Section Five* introduces the special assessment methodology for the District.

### **2.0 Development Program**

#### **2.1 Overview**

The District will serve the Pacific Ace development, a master planned residential development located in unincorporated Lake County, Florida. The land within the District consists of approximately 379.9 +/- acres and is generally located east of US Hwy 27, south and west of Sawgrass Bay Blvd, and north of Citrus Pkwy, although a parcel of land consisting of approximately 4.17 +/- acres is expected to be removed from the boundaries of the District, after the completion of which, the size of the District will total 375.73 +/- acres.

#### **2.2 The Development Program**

The development of Pacific Ace is anticipated to be conducted by American Land Development of Central Florida, LLC (the "Developer"). Based upon the information provided by the Developer and the Engineer, the current development plan

envisions a total of 532 residential units, although land use types and unit numbers may change throughout the development period. Table 1 in the *Appendix* illustrates the development plan for Pacific Ace. The development of Pacific Ace is anticipated to be conducted in four (4) phases over a multi-year period.

### **3.0 The Capital Improvement Program**

#### **3.1 Overview**

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

#### **3.2 Capital Improvement Program**

The Capital Improvement Program needed to serve the Development is projected to consist of improvements which will serve all of the lands in the District. The Capital Improvement Program will consist of roadways, storm water management system, and landscaping, hardscaping and irrigation improvements. At the time of this writing, the total cost of the Capital Improvement Program is estimated to total approximately \$12,808,125.

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

Table 2 in the *Appendix* illustrates the specific components of the Capital Improvement Program.

### **4.0 Financing Program**

#### **4.1 Overview**

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is

either funded by the Developer and then acquired by the District or funded directly by the District. As of the time of writing of this Report, the District will most likely acquire completed improvements from the Developer, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the Capital Improvement Program as described in *Section 3.2* in two financing transactions, the District would have to issue approximately \$17,200,000\* in par amount of special assessment bonds (the "Bonds").

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

## **4.2 Types of Bonds Proposed**

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of \$17,200,000\* to finance approximately \$12,808,125 in Capital Improvement Program costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvement and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately \$17,200,000\*. The difference is comprised of funding a debt service reserve, capitalized interest, underwriter's discount and costs of issuance for each series of Bonds. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

---

\* Preliminary, subject to change

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

## **5.0 Assessment Methodology**

### **5.1 Overview**

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

### **5.2 Benefit Allocation**

The most current development plan envisions the development of 532 residential units, although unit numbers and land use types may change throughout the development period.

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

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

District and benefit all land within the District as an integrated system of improvements.

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

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

The rationale behind different ERU weights is supported by the fact that generally and on average smaller units will use and benefit from the District's improvements less than larger units, as for instance, generally and on average smaller units produce less storm water runoff, may produce fewer vehicular trips, and may need less water/sewer capacity than larger units. Additionally, the value of the larger units is likely to appreciate by more in terms of dollars than that of the smaller units as a result of the implementation of the Capital Improvement Program. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received by the different unit types from the District's improvements.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with funding the District's Capital Improvement Program (the "Assessment") in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also

presents the annual levels of the projected annual debt service assessments per unit.

### **5.3 Assigning Debt**

Please note that the land within the District includes a 4.17 +/- acre parcel of land which is expected to be removed from the boundaries of the District, as well as a 53.19 +/- acre parcel of land which is proposed to become site of a future charter school. Both parcels of land are proposed to not be subject to the Assessment, with the rationale for the exemption of the 4.17 +/- acre parcel being its expected future removal from the boundaries of the District and the rationale for the exemption of the 53.19 +/- acre parcel being that land containing a charter school is exempt from assessments in accordance with the provisions of Section 1002.33 (18) (d), Florida Statutes. Therefore, the Assessment associated with repayment of the Bonds will initially be levied on all of the gross acres of land in the District less and exempt 4.17 +/- acres and also less and exempt 53.19 +/- acres. Consequently, the Assessment will be levied on approximately 322.54 (379.9 minus 4.17 minus 53.19) +/- gross acres on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of \$17,200,000\* will be preliminarily levied on approximately 322.54 +/- gross acres at a rate of \$53,326.72\* per acre.

As the land is platted, the Assessment will be allocated to each platted parcel on a first platted-first assigned basis based on the planned use for that platted parcel as reflected in Table 5 in the *Appendix*. Such allocation of Assessments to platted parcels will reduce the amount of Assessment levied on unplatted gross acres within the District.

Further, to the extent that any residential land which has not been platted is sold to another developer or builder, the Assessment will be assigned to such parcel at the time of the sale based upon the development rights associated with such parcel that are transferred from seller to buyer. The District shall provide an estoppel or similar document to the buyer evidencing the amount of Assessment transferred at sale.

---

\* Preliminary, subject to change

#### **5.4 Lienability Test: Special and Peculiar Benefit to the Property**

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

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

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

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

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

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

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

## 5.6 True-Up Mechanism

The Assessment Methodology described herein is based on conceptual information obtained from the Developer prior to construction. As development occurs it is possible that the number of ERUs may change. The mechanism for maintaining the methodology over the changes is referred to as true-up.

This mechanism is to be utilized to ensure that the Assessment on a per ERU basis never exceeds the initially allocated assessment as contemplated in the adopted assessment methodology. The Assessment per ERU preliminarily equals \$34,538.15\* (\$17,200,000\* in Assessment divided by 498 ERUs) and may change based on the final bond sizing. If such changes occur, the Methodology is applied to the land based on the number of and unit type within each and every parcel as signified by the number of ERUs.

As the land is platted, the Assessment is assigned to platted parcels based on the figures in Table 5 in the *Appendix*. If as a result of platting and apportionment of the Assessment to the platted parcel of land, the Assessment per ERU for land that remains unplatted within the District remains equal to \$34,538.15\*, then no true-up adjustment will be necessary.

If as a result of platting and apportionment of the Assessment to the platted land, the Assessment per ERU for land that remain unplatted within the District equals less than \$34,538.15\* (either as a result of a larger number of units, different units or both), then the per ERU Assessment for all parcels within the District will be lowered if that state persists at the conclusion of platting of all land within the District.

If, in contrast, a result of platting and apportionment of the Assessment to the platted land, the Assessment per ERU for land that remains unplatted within the District equals more than \$34,538.15\* (either as a result of a smaller number of units, different units or both), then the difference in Assessment plus accrued interest will be collected from the owner of the property which platting caused the increase of assessment per ERU to occur, in accordance with a true-up agreement to be entered into between the District and the Developer, which will be binding on assignees.

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\* Preliminary, subject to change

The owner(s) of the property will be required to immediately remit to the Trustee for redemption a true-up payment equal to the difference between the actual Assessment per ERU and \$34,538.15\* multiplied by the actual number of ERUs plus accrued interest to the next succeeding interest payment date on the Bonds, unless such interest payment date occurs within 45 days of such true-up payment, in which case the accrued interest shall be paid to the following interest payment date.

In addition to platting of property within the District, any planned sale of an unplatted land to another builder or developer will cause the District to initiate a true-up test as described above to test whether the amount of the Assessment per ERU for land that remains unplatted remains equal to \$34,538.15\*. The test will be based upon the development rights as signified by the number of ERUs associated with such parcel that are transferred from seller to buyer. The District shall provide an estoppel or similar document to the buyer evidencing the amount of Assessment transferred at sale.

## **5.7 Assessment Roll**

The Assessment of \$17,200,000\* is proposed to be levied over the area described in Exhibit "A". Excluding any capitalized interest period, debt service assessments shall be paid in thirty (30) annual principal installments.

## **6.0 Additional Stipulations**

### **6.1 Overview**

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

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\* Preliminary, subject to change

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

## 7.0 Appendix

Table 1

### Pacific Ace

#### Community Development District

##### Development Plan

Unit Type	Number of Units
SF 40'	170
SF 50'	362
<b>Total Residential</b>	<b>532</b>

Table 2

### Pacific Ace

#### Community Development District

##### Capital Improvement Program

Improvement	Cost
Roadways	\$4,825,000.00
Storm Water Management System	\$4,550,000.00
Landscaping, Hardscaping and Irrigation	\$750,000.00
Professional Services	\$1,518,750.00
Contingency	\$1,164,375.00
<b>Total</b>	<b>\$12,808,125.00</b>

Table 3

# Pacific Ace

## Community Development District

### Preliminary Sources and Uses of Funds

	Amount
<b>Sources</b>	
Bond Proceeds:	
Par Amount	\$17,200,000.00
<b>Total Sources</b>	<b>\$17,200,000.00</b>
<b>Uses</b>	
Project Fund Deposits:	
Project Fund	\$12,808,125.00
Other Fund Deposits:	
Debt Service Reserve Fund	\$1,386,086.14
Capitalized Interest Fund	\$2,408,000.00
	<u>\$3,794,086.14</u>
Delivery Date Expenses:	
Costs of Issuance	\$594,000.00
Rounding	\$3,788.86
<b>Total Uses</b>	<b>\$17,200,000.00</b>

Table 4

# Pacific Ace

## Community Development District

### Improvements Benefit Allocation

Unit Type	Number of Units	ERU per Unit	Total ERU
SF 40'	170	0.80	136.00
SF 50'	362	1.00	362.00
<b>Total</b>	<b>532</b>		<b>498.00</b>

Table 5

# Pacific Ace

## Community Development District

### Improvements Assessment Apportionment

<b>Unit Type</b>	<b>Total Assessment Apportionment</b>	<b>Assessment Apportionment per Unit</b>	<b>Annual Assessment Apportionment per Unit*</b>
SF 40'	\$4,697,188.76	\$27,630.52	\$2,394.24
SF 50'	\$12,502,811.24	\$34,538.15	\$2,992.80
<b>Total</b>	<b>\$17,200,000.00</b>		

\* Included costs of collection and assumes payment in March

**EXHIBIT "A"**

**LEGAL DESCRIPTION**

The land referred to herein below is situated in the County of Lake, State of Florida, and described as follows:

**PARCEL 1:**

The West 1/2 of the Northwest 1/4 of the Southwest 1/4 of Section 13, Township 24 South, Range 26 East, Lake County, Florida.

**PARCEL 2:**

The North 1/2 of the Southeast 1/4 of Section 14, Township 24 South, Range 26 East, Lake County, Florida.

**PARCEL 3:**

The Southeast 1/4 of the Southwest 1/4 of Section 14, Township 24 South, Range 26 East, Lake County, Florida, LESS the 50 foot road right-of-way existing along the West side thereof.

**PARCEL 4:**

The South 1/2 of the Southeast 1/4 of Section 14, Township 24 south, Range 26 East, Lake County, Florida, LESS AND EXCEPT the following described tract or parcel of land:

Begin at the Southeast corner of the Northeast 1/4 of the Northeast 1/4 of the Southeast 1/4 of the Southeast 1/4; thence run Westerly to the Southwest corner of the Northwest 1/4 of the Northeast 1/4 of the Southeast 1/4 of the Southeast 1/4 of said Section 14; thence run Southwesterly to the Northwest corner of the Southeast 1/4 of the Southeast 1/4 of the Southwest 1/4 of the Southeast 1/4; thence run Southerly to the Southwest corner of the Southeast 1/4 of the Southeast 1/4 of the Southwest 1/4 of the Southeast 1/4; thence run Easterly along the South Section line of said Section 14 to the Southeast corner thereof; thence run Northerly along the East line of said Section to the Point of Beginning.

**PARCEL 5:**

North 116.94 feet of the South 1/2 of the Northeast 1/4, LESS the West 100 feet thereof; the South 3/4 of the Northeast 1/4 of the Northeast 1/4; the West 3/4 of the Northwest 1/4 of the Northeast 1/4; the South 3/4 of the East 1/4 of the Northwest 1/4 of the Northeast 1/4; the Southwest 1/4 of the Northeast 1/4 of the Northeast 1/4 of the Northwest 1/4 of the Northeast 1/4, all in Section 23, Township 24 South, Range 26 East of the Tallahassee Meridian.

**PARCEL 6:**

Northeast 1/4 of the Northwest 1/4 of Section 23, Township 24 South, Range 26 East, Lake County, Florida, LESS the 50 foot road right-of-way existing along the West side thereof.

**Parcel 7:**

The North 1/2 of the Northeast 1/4 of the Southwest 1/4 of the Northwest 1/4 of Section 23, Township 24 South, Range 26 East, Lake County, Florida.

**PARCEL 8:**

The South 3/4 of the Southwest 1/4 of the Northwest 1/4 of Section 23, Township 24 South, Range 26 East, Lake County, Florida, lying East of the East boundary of the U.S. Highway #27 right-of-way and North and West of existing graded road, more particularly described as follows:

Begin at a point 1338.3 feet East of the Northwest corner of said Section 23, said point being on the center line of a private road; thence run along the center line of said road right-of-way as follows: Run South 00°20'00" West, 959.90 feet; thence run South 54°46'00" West, 142.20 feet; thence run South 36°09'00" West, 235.6 feet; thence South 32°11'00" West, 331.80 feet; thence run South 24°34'00" East, 347.00 feet; thence South 35°10'00" East, 184.2 feet; thence run South 12°04'00" East, 139.10 feet; thence South 58°11'00" West, 822.50 feet; thence South 47°15'00" West, 147.00 feet.

PARCEL 9:

The North 1/2 of the Southeast 1/4 of the Northwest 1/4, Section 23, Township 24 South, Range 26 East, LESS AND EXCEPT the South 225.00 feet thereof.

PARCEL 10:

The Northeast 1/4 of the Southwest 1/4 of Section 14, Township 24 South, Range 26 East, Lake County, Florida.

Less and except the following two parcels comprising the Seller's Retained Property:

**DESCRIPTION:** A parcel of land lying in Section 23, Township 24 South, Range 26 East, Lake County, Florida, and being more particularly described as follows:

**COMMENCE** at the Northwest corner of said Section 23, run thence along the North boundary of the Northwest 1/4 of said Section 23, N.89°52'39"E., a distance of 517.76; thence S.00°07'21"E., a distance of 1872.91 feet to the **POINT OF BEGINNING**; thence S.18°55'22"E., a distance of 34.70 feet; thence S.20°31'17"E., a distance of 64.16 feet; thence S.20°57'46"E., a distance of 108.67 feet; thence S.07°15'41"E., a distance of 111.10 feet; thence S.13°43'34"E., a distance of 67.32 feet; thence S.23°26'28"E., a distance of 172.78 feet; thence S.23°47'20"E., a distance of 73.16 feet to a point on the North Right of Way line of Citrus Parkway; thence along said Right of Way line the following two (2) courses: 1) S.56°25'13"W., a distance of 144.42 feet; 2) S.45°50'08"W., a distance of 133.77 feet to the intersection of Citrus Parkway and US Highway 27; thence along the East Right of Way line of US Highway 27 the following three (3) courses: 1) N.20°27'26"W., a distance of 357.07 feet; 2) S.69°45'10"W., a distance of 12.00 feet; 3) N.20°14'50"W., a distance of 350.01 feet; thence Northeasterly, 26.62 feet along the arc of a non-tangent curve to the right having a radius of 37.00 feet and a central angle of 41°13'37" (chord bearing N.49°14'31"E., 26.05 feet); thence N.69°51'20"E., a distance of 269.32 feet to the **POINT OF BEGINNING**.

Containing 4.170 acres, more or less.

And:

**DESCRIPTION:** A parcel of land lying in Section 23, Township 24 South, Range 26 East, Lake County, Florida, and being more particularly described as follows:

**COMMENCE** at the Northeast corner of said Section 23, run thence along the East boundary of the Northeast 1/4 of said Section 23, N.00°08'57"E., a distance of 331.25 feet to the **POINT OF BEGINNING**; thence continue along said East boundary, S.00°08'57"W., a distance of 1111.40 feet; thence S.89°54'09"W., a distance of 2551.84 feet; thence N.00°05'51"W., a distance of 116.94 feet; thence S.89°54'09"W., a distance of 99.54 feet to a point on the West boundary of the Northeast 1/4 of said Section 23; thence along said West boundary, S.00°07'49"W., a distance of 438.05 feet; thence S.89°52'54"W., a distance of 162.88 feet; thence N.29°16'31"E., a distance of 47.98 feet; thence N.22°07'47"W., a distance of 119.10 feet; thence Northwesterly, 10.71 feet along the arc of a tangent curve to the left having a radius of 20.00 feet and a central angle of 30°40'58" (chord bearing N.37°28'16"W., 10.58 feet); thence N.52°48'45"W., a distance of 41.86 feet; thence Northwesterly, 11.11 feet along the arc of a tangent curve to the right having a radius of 20.00 feet and a central angle of 31°49'10" (chord bearing N.36°54'10"W., 10.96 feet); thence N.20°59'35"W., a distance of 36.37 feet; thence Northerly, 4.80 feet along the arc of a tangent curve to the right having a radius of 20.00 feet and a central angle of 13°45'49" (chord bearing N.14°06'41"W., 4.79 feet); thence N.07°13'46"W., a distance of 72.76 feet; thence N.05°47'25"E., a distance of 67.88 feet; thence Northerly, 5.31 feet along the arc of a tangent curve to the right having a radius of 20.00 feet and a central angle of 15°12'00" (chord bearing N.13°23'26"E., 5.29 feet); thence N.20°59'26"E., a distance of 46.03 feet; thence Northeasterly, 13.56 feet along the arc of a tangent curve to the right having a radius of 20.00 feet and a central angle of 38°50'24" (chord bearing N.40°24'38"E., 13.30 feet); thence N.59°49'50"E., a distance of 28.60 feet; thence N.55°19'42"E., a distance of 24.32 feet; thence Easterly, 13.22 feet along the arc of a tangent curve to the right having a radius of 20.00 feet and a central angle of 37°52'46" (chord bearing N.74°16'05"E., 12.98 feet); thence S.86°47'32"E., a distance of 54.27 feet; thence Easterly, 10.48 feet along the arc of a tangent curve to the left having a radius of 20.00 feet and a central angle of 30°01'19" (chord bearing N.78°11'49"E., 10.36 feet); thence N.63°11'09"E., a distance of 72.50 feet; thence Northeasterly, 9.12 feet along the arc of a tangent curve to the left having a radius of 20.00 feet and a central angle of 26°06'56" (chord bearing N.50°07'41"E., 9.04 feet); thence N.37°04'13"E., a distance of 56.40 feet; thence N.89°44'40"W., a distance of 994.08 feet; thence N.62°31'51"W., a distance of 80.63 feet; thence N.83°36'35"W., a distance of 42.73 feet; thence Northerly, 90.31 feet along the arc of a non-tangent curve to the left having a radius of 636.52 feet and a central angle of 08°07'45" (chord bearing N.10°31'06"E., 90.23 feet); thence S.83°36'35"E., a distance of 52.98 feet; thence S.62°31'51"E., a distance of 75.59 feet; thence S.89°44'45"E., a distance of 1014.09 feet; thence N.44°58'08"E., a distance of 77.87 feet; thence N.74°46'05"E., a distance of 88.55 feet; thence N.74°31'34"E., a distance of 71.53 feet; thence Easterly, 14.69 feet along the arc of a tangent curve to the right having a radius of 20.00 feet and a central angle of 42°05'11" (chord bearing S.84°25'51"E., 14.36 feet); thence S.63°23'15"E., a distance of 51.84 feet; thence S.60°57'43"E., a distance of 64.23 feet; thence Easterly, 9.20 feet along the arc of a tangent curve to the left having a radius of 20.00 feet and a central angle of 26°21'23" (chord bearing S.74°08'24"E., 9.12 feet); thence

S.87°19'06"E., a distance of 78.68 feet; thence S.84°30'20"E., a distance of 52.69 feet; thence N.88°28'52"E., a distance of 75.02 feet; thence Easterly, 12.38 feet along the arc of a tangent curve to the left having a radius of 20.00 feet and a central angle of 35°28'38" (chord bearing N.70°44'33"E., 12.19 feet); thence N.53°00'14"E., a distance of 87.91 feet; thence Northeasterly, 12.73 feet along the arc of a tangent curve to the left having a radius of 20.00 feet and a central angle of 36°28'04" (chord bearing N.34°46'12"E., 12.52 feet); thence N.16°17'31"E., a distance of 101.60 feet; thence N.01°22'58"W., a distance of 4.16 feet; thence N.89°23'40"E., a distance of 119.28 feet; thence N.62°02'07"E., a distance of 123.36 feet; thence N.33°03'37"E., a distance of 99.68 feet; thence S.62°14'46"E., a distance of 65.67 feet; thence S.70°35'41"E., a distance of 65.68 feet; thence S.86°08'37"E., a distance of 43.56 feet; thence N.69°51'34"E., a distance of 84.07 feet; thence N.40°22'40"E., a distance of 131.51 feet; thence Northerly, 17.90 feet along the arc of a tangent curve to the left having a radius of 20.00 feet and a central angle of 51°16'32" (chord bearing N.14°44'24"E., 17.31 feet); thence N.10°53'52"W., a distance of 58.32 feet; thence N.08°49'05"W., a distance of 63.68 feet; thence N.24°20'32"W., a distance of 58.54 feet; thence N.34°39'56"W., a distance of 52.19 feet; thence N.35°55'05"W., a distance of 59.84 feet; thence N.33°20'21"W., a distance of 44.17 feet; thence N.06°38'09"W., a distance of 24.05 feet; thence N.28°33'47"W., a distance of 44.22 feet; thence N.89°53'12"E., a distance of 1491.89 feet to the **POINT OF BEGINNING**.

Containing 53.19 acres, more or less.

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

# **13E**

**RESOLUTION 2020-34**

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

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PACIFIC ACE COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:**

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

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

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

**B.** The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct road right-of-ways and improvements, water and waste water, utilities, stormwater systems, recreational improvements, conservation and mitigation areas, wildlife habitat and other infrastructure projects and services necessitated by the development of, and serving lands within, the District.

**C.** The District is authorized by Chapter 190, *Florida Statutes*, to levy and impose special assessments to pay all, or any part of, the cost of such infrastructure projects and services and to issue Special Assessment Bonds payable from such special assessments as provided in Chapters 170, 190 and 197, *Florida Statutes*.

**D.** It is necessary to the public health, safety and welfare and in the best interests of the District that: (i) the District provide certain public infrastructure improvements (the "Project"), the nature and location of which were described in Resolution 2020-26 and the District *Engineer's Report*, dated August 13, 2020 ("Engineer's Report"), and which Project's plans and specifications are on file in the District's records office at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431; Ph, (561)-571-0010 (ii) the cost of such Project be assessed against the lands specially benefited by such Project; and (iii) the District issue bonds to provide funds for the Project pending the receipt of such special assessments and other revenues which the District may establish.

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

**F.** In order to provide funds with which to pay a portion of the costs of the Project which are to be assessed against the benefitted properties, pending the collection of such Special Assessments, it is necessary for the District from time to time to sell and issue its Special Assessment Bonds or Bond Anticipation Notes, in one or more series (collectively, "Bonds").

**G.** By Resolution 2020-26, the Board determined to provide the improvements included in the Project and to defray the costs thereof by making Special Assessments on benefitted property and expressed an intention to issue Bonds to provide a portion of the funds needed for the Project prior to the collection of such Special Assessments. Resolution 2020-26 was adopted in compliance with the requirements of section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of section 170.04, *Florida Statutes*, had been met.

**H.** As directed by Resolution 2020-26, said Resolution 2020-26 was published as required by section 170.05, *Florida Statutes*, and a copy of the publisher's affidavit of publication is on file with the Secretary of the Board.

**I.** As directed by Resolution 2020-26 a preliminary assessment roll was adopted and filed with the Board as required by section 170.06, *Florida Statutes*.

**J.** As required by section 170.07, *Florida Statutes*, upon completion of the preliminary assessment roll, the Board adopted Resolution 2020-27 fixing the time and place of a public hearing at which owners of the property to be assessed and other persons interested therein may appear before the Board and be heard as to: (i) the propriety and advisability of making the infrastructure improvements constituting the Project, (ii) the cost thereof, (iii) the manner of payment therefore, and (iv) the amount thereof to be assessed against each specially benefitted property or parcel and provided for publication of notice of such public hearing and individual mailed notice in accordance with Chapters 170, 190 and 197, *Florida Statutes*.

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

**L.** On September 24, 2020, at the time and place specified in Resolution 2020-27 and notice referred to in paragraph (K) above, the Board met as an equalizing Board and heard and considered all complaints and testimony as to the matters described in paragraph (J) above. The Board has made such modifications in the preliminary assessment roll as it deems necessary, just and right in the making of the final assessment roll.

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

- i. that the estimated costs of the Project are as specified in the Engineer's Report (attached as **Exhibit A** hereto and incorporated herein by this reference), and that the amount of such costs is reasonable and proper; and
- ii. it is reasonable, proper, just and right to assess the cost of such Project against the properties within the District specially benefited thereby using the method determined by the Board set forth in the *Master Special Assessment Methodology Report, prepared by Wrathell, Hunt and Associates, LLC, dated August 13, 2020* ("Assessment Report") attached hereto as **Exhibit B** and incorporated herein by this reference, which results in allocation of assessments in the manner set forth in the final assessment roll included therein ("Special Assessments"); and
- iii. it is hereby declared that the Project will constitute a special benefit to all parcels of real property listed on said final assessment roll and that the benefit, in the case of each such parcel, will be equal to or in excess of the Special Assessments thereon when allocated as set forth in **Exhibit B**; and
- iv. it is in the best interests of the District that the Special Assessments be paid and collected as provided herein.

**SECTION 3. AUTHORIZATION OF THE DISTRICT PROJECT.** That certain Project for construction of infrastructure improvements initially described in Resolution 2020-26, and more specifically identified and described in **Exhibit A** attached hereto, is hereby authorized and approved and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

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

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

**SECTION 6. FINALIZATION OF SPECIAL ASSESSMENTS.** When the entire Project has both been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by sections 170.08 and 170.09, *Florida Statutes*. Pursuant to the provisions of section 170.08, *Florida Statutes*, regarding completion of the portion of the Project funded by a particular series of Bonds, the District shall credit to each Special Assessment the difference, if any, between the Special Assessment as hereby made, approved and confirmed and the actual costs incurred in completing the Project. In making such credits, no credit shall be given for bond financing costs, capitalized interest, funded reserves or bond discounts. Such credits, if any, shall be entered in the Improvement Lien Book. Once the final amount of Special Assessments for the entire Project has been determined, the term "Special Assessment" shall, with respect to each parcel, mean the sum of the costs of the Project.

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

**A.** The Special Assessments may be paid in not more than thirty (30) annual installments of principal and interest (excluding any capitalized interest). The Special Assessments may be paid in full without interest at any time within thirty (30) days after the

completion of the Project and the adoption by the Board of a resolution accepting the Project; provided, however, that the Board shall at any time make such adjustments by resolution, at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District. At any time subsequent to thirty (30) days after the Project has been completed and a resolution accepting the Project has been adopted by the Board, the Special Assessments may be prepaid in full including interest to the next succeeding interest payment date or to the second succeeding interest payment date if such a prepayment is made within forty-five (45) calendar days before an interest payment date. The owner of property subject to Special Assessments may prepay all or a portion of the remaining balance of the Special Assessment at any time if there is also paid, plus accrued interest to the next succeeding interest payment date (or the second succeeding interest payment date) if such prepayment is made within 45 calendar days before an interest payment date. Prepayment of Special Assessments does not entitle the property owner to any discounts for early payment.

**B.** The District may elect to use the method of collecting Special Assessments authorized by sections 197.3632 and 197.3635, *Florida Statutes* (“Uniform Method”). The District has taken the necessary actions to comply with the provisions of said sections 197.3632 and 197.3635, *Florida Statutes*. Such Special Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*. Notwithstanding the above, in the event the Uniform Method of collecting its special or non-ad valorem assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Special Assessments may be collected as is otherwise permitted by law. The District may, in its sole discretion, collect Special Assessments by directly assessing landowner(s) and enforcing said collection in any manner authorized by law. Such Special Assessments shall at all times be collected in a manner consistent with applicable trust indenture.

**C.** For each year the District uses the Uniform Method, the District shall have entered into an agreement with the Tax Collector of Flagler County who may notify each owner of a lot or parcel within the District of the amount of the Special Assessments, including interest thereon, in the manner provided in section 197.3635, *Florida Statutes*.

## **SECTION 8. APPLICATION OF TRUE-UP PAYMENTS.**

**A.** There may be required from time to time certain true-up payments as specified the Assessment Report and in supplemental assessment methodology reports. As parcels of land or lots are platted or included in a site plan for approval, the Special Assessments securing the Bonds shall be allocated as set forth in such reports. In furtherance thereof, at such time as parcels or land or lots are platted or included in a site plan for approval, it shall be an express condition of the lien established by this Resolution that any and all initial plats or site plans of any portion of the lands within the District, as the District’s boundaries may be amended from time to time, shall be presented to the District Manager for review, approval and calculation of the percentage of acres and numbers of units which will be, after the plat or site plan, considered to be developed. No further action by the Board shall be required. The District’s review shall be

limited solely to this function and the enforcement of the lien established by this Resolution. The District Manager shall cause the Special Assessments to be reallocated to the units being platted or included in a site plan and the remaining property in accordance with such the Assessment Report and supplemental assessment methodology reports, cause such reallocation to be recorded in the District's Improvement Lien Book, and shall perform the true-up calculations described in **Exhibit B**, which process is incorporated herein as if fully set forth. Any resulting true-up payment shall become due and payable that tax year by the landowner(s) of record of the remaining property, in addition to the regular assessment installment payable with respect to the remaining developable acres.

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

**C.** The foregoing is based on the District's understanding with American Land Development of Central Florida, LLC ("Landowner") that they intend to develop the unit numbers and types shown in **Exhibit B**, on the net developable acres and is intended to provide a formula to ensure that the appropriate ratio of the Special Assessments to developable acres is maintained if fewer units are developed. However, no action by the District prohibits more than the maximum units shown in **Exhibit B** from being developed. In no event shall the District collect Special Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such events as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the True-Up Methodology to any assessment reallocation pursuant to this paragraph would result in Special Assessments collected in excess of the District's total debt service obligation for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Special Assessments. Further, upon the District's review of the final plat or site plan for the developable acres, any unallocated Special Assessments shall become due and payable and must be paid prior to the District's approval of that plat or site plan. The District may suspend any true-up obligations if Developer sufficiently demonstrates to the District Engineer and District Manager that the property remaining to be developed has sufficient density and/or development potential to ensure that appropriate ratio of the Special Assessments shall be maintained.

**D.** The application of the monies received from true-up payments or assessments to the actual debt service obligations of the District, whether long term or short term, shall be set forth in the supplemental assessment resolution adopted for each series of Bonds actually issued. Such subsequent resolution shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution.

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

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

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

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

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

*[Remainder of this page left intentionally blank]*

**APPROVED AND ADOPTED** this 24th day of September, 2020.

**PACIFIC ACE COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A:** *Engineer's Report*, dated August 13, 2020.

**Exhibit B:** *Master Special Assessment Methodology Report*, prepared by Wrathell, Hunt and Associates, LLC, dated August 13, 2020.

**Exhibit A:** *Engineer's Report*, dated August 13, 2020

**Exhibit B:** *Master Special Assessment Methodology Report*, prepared by Wrathell, Hunt and Associates, LLC, dated August 13, 2020

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**14**

# The 2019 Florida Statutes

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## Title XIII

PLANNING AND DEVELOPMENT

## Chapter 190

COMMUNITY DEVELOPMENT DISTRICTS

### **190.006 Board of supervisors; members and meetings.**

(8) Each supervisor shall be entitled to receive for his or her services an amount not to exceed \$200 per meeting of the board of supervisors, not to exceed \$4,800 per year per supervisor, or an amount established by the electors at referendum. In addition, each supervisor shall receive travel and per diem expenses as set forth in s. 112.061.

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**15**

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
AUGUST 31, 2020**

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
AUGUST 31, 2020**

	General Fund	Total Governmental Funds
<b>ASSETS</b>		
Due from Landowner	\$ 10,313	\$ 10,313
Total assets	\$ 10,313	\$ 10,313
 <b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 4,313	\$ 4,313
Landowner advance	6,000	6,000
Total liabilities	10,313	10,313
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred receipts	4,313	4,313
Total deferred inflows of resources	4,313	4,313
 Fund balances:		
Unassigned	(4,313)	(4,313)
Total fund balances	(4,313)	(4,313)
 Total liabilities, deferred inflows of resources and fund balances	 \$ 10,313	 \$ 10,313

**PACIFIC ACE  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED AUGUST 31, 2020**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Landowner contribution	\$ -	\$ -	\$ 28,931	0%
Total revenues	<u>-</u>	<u>-</u>	<u>28,931</u>	0%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	4,000	8,000	50%
Legal	-	-	8,000	0%
Engineering	-	-	2,000	0%
Telephone	17	17	33	52%
Postage	-	-	350	0%
Printing & binding	75	75	83	90%
Legal advertising	196	196	6,500	3%
Annual special district fee	-	-	175	0%
Insurance	-	-	1,500	0%
Contingencies/bank charges	25	25	400	6%
Website hosting & maintenance	-	-	1,680	0%
Website ADA compliance	-	-	210	0%
Total professional & administrative	<u>4,313</u>	<u>4,313</u>	<u>28,931</u>	15%
Excess/(deficiency) of revenues over/(under) expenditures	(4,313)	(4,313)	-	
Fund balances - beginning	-	-	-	
Fund balances - ending	<u>\$ (4,313)</u>	<u>\$ (4,313)</u>	<u>\$ -</u>	

# **PACIFIC ACE**

**COMMUNITY DEVELOPMENT DISTRICT**

**16**

**DRAFT**  
**MINUTES OF MEETING**  
**PACIFIC ACE**  
**COMMUNITY DEVELOPMENT DISTRICT**

The Pacific Ace Community Development District held an Organizational Meeting on August 13, 2020, at 11:30 a.m., via Zoom, at <https://zoom.us/j/2043596216> Meeting ID 204 359 6216 and 1-929-205-6099, Meeting ID 204 359 6216.

**Present at the meeting, were:**

Brian Martin	Chair
John Miklos	Vice Chair
Daniel O’Keefe	Assistant Secretary
Daniel Gough	Assistant Secretary

**Also present, were:**

Craig Wrathell	District Manager
Howard McGaffney	Wrathell Hunt and Associates, LLC (WHA)
Mark Watts	District Counsel
Nika Hosseini	Cobb Cole, P.A.
Jeremy Morton	Interim District Engineer
Stephen Sanford	Bond Counsel, Greenberg Traurig

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Wrathell called the meeting to order at 11:38 a.m. The initial Board Members named in the petition to create the District, Supervisors Martin, O’Keefe, Miklos and Gough were present and Supervisor Zlatkiss was not present. In consideration of the COVID-19 pandemic, this meeting was advertised to be held via Zoom and telephonically, as permitted under the Florida Governor’s Executive Orders, which allow local governmental public meetings to occur by means of communication media technology, including virtually and telephonically.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**GENERAL DISTRICT ITEMS**

40 **THIRD ORDER OF BUSINESS**

**Administration of Oath of Office to Initial Board of Supervisors *(the following will be provided in a separate package)***

41  
42  
43

44 The Oath of Office was administered to Mr. Miklos, Mr. Martin and Mr. Gough, prior to  
45 the meeting. Mr. Wrathell, a Notary of the State of Florida and duly authorized, administered  
46 the Oath of Office to Mr. O’Keefe; Management would have the Oath notarized upon receipt.  
47 The following items were briefly explained:

- 48 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- 49 **B. Membership, Obligations and Responsibilities**
- 50 **C. Chapter 190, Florida Statutes**
- 51 **D. Financial Disclosure Forms**
  - 52 **I. Form 1: Statement of Financial Interests**
  - 53 **II. Form 1X: Amendment to Form 1, Statement of Financial Interests**
  - 54 **III. Form 1F: Final Statement of Financial Interests**
- 55 **E. Form 8B: Memorandum of Voting Conflict**

56 Mr. Wrathell discussed the Sunshine and Florida Ethics laws, voting conflicts, ethical  
57 prohibitions and public records requests and recommended using the District email address  
58 and maintaining computer and other files for all CDD business separate from personal files.

59 Mr. Watts discussed the importance of filing Form 1 within 30 days, to avoid fines.

60

61 **FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2020-01, Designating a Chair, a Vice Chair, a Secretary, Assistant Secretaries, a Treasurer and an Assistant Treasurer of the Pacific Ace Community Development District, and Providing for an Effective Date**

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68 Mr. Wrathell presented Resolution 2020-01. Mr. O’Keefe nominated the following slate  
69 of officers:

70	Chair	Brian Martin
71	Vice Chair	John Miklos
72	Secretary	Craig Wrathell
73	Assistant Secretary	Daniel O’Keefe
74	Assistant Secretary	Daniel Gough

75	Assistant Secretary	Robert Zlatkiss
76	Assistant Secretary	Howard McGaffney
77	Treasurer	Craig Wrathell
78	Assistant Treasurer	Jeff Pinder

79 No other nominations were made.

80

81 **On MOTION by Mr. Martin and seconded by Mr. O’Keefe, with all in favor,**  
 82 **Resolution 2020-01, Designating a Chair, a Vice Chair, a Secretary, Assistant**  
 83 **Secretaries, a Treasurer and an Assistant Treasurer of the Pacific Ace**  
 84 **Community Development District, and Providing for an Effective Date, as**  
 85 **nominated, was adopted.**

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88 **ORGANIZATIONAL MATTERS**

89 **FIFTH ORDER OF BUSINESS**

Consideration of the Following  
Organizational Matters:

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- 92 **A. Resolution 2020-02, Appointing and Fixing the Compensation of the District Manager;**  
 93 **Appointing a Methodology Consultant; and Providing an Effective Date**
- 94 • **Agreement for District Management Services: *Wrathell, Hunt and Associates,***  
 95 ***LLC***

96 Mr. Wrathell presented Resolution 2020-02.

97

98 **On MOTION by Mr. O’Keefe and seconded by Mr. Martin, with all in favor,**  
 99 **Resolution 2020-02, Appointing and Fixing the Compensation of Wrathell, Hunt**  
 100 **and Associates, LLC, as the District Manager; Appointing as Methodology**  
 101 **Consultant; and Providing an Effective Date, was adopted.**

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- 104 **B. Resolution 2020-03, Appointing Legal Counsel for the District, Authorizing its**  
 105 **Compensation and Providing for an Effective Date**
- 106 • **Agreement for District Counsel Services: *Cobb Cole***

107 Mr. Wrathell presented Resolution 2020-03. The Agreement and proposed fee and rates  
108 were consistent with those of other Districts.

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**On MOTION by Mr. O’Keefe and seconded by Mr. Martin, with all in favor, Resolution 2020-03, Appointing Cobb Cole, P.A., as Legal Counsel for the District, Authorizing its Compensation and Providing for an Effective Date, was adopted.**

**C. Resolution 2020-04, Designating a Registered Agent and Registered Office of the District, and Providing for an Effective Date**

Mr. Wrathell presented Resolution 2020-04.

**On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor, Resolution 2020-04, Designating Craig Wrathell as Registered Agent and the Offices of Wrathell Hunt & Associates, LLC, 2300 Glades Roads, Suite 410W, Boca Raton, Florida 33431, as the Registered Office of the District; and Providing for an Effective Date, was adopted.**

**D. Resolution 2020-05, Appointing and Fixing the Compensation of the Interim District Engineer and Providing an Effective Date**

- **Interim Engineering Services Agreement: *Heidt Design, LLC***

Mr. Wrathell presented Resolution 2020-05 and the Heidt Design, LLC (HD) Interim Engineering Services Agreement and Fee Schedule. The District must appoint an Interim District Engineer and go through the Request for Qualifications (RFQ) process, as the District Engineer’s expenses would exceed the \$35,000 annual threshold.

**On MOTION by Mr. Miklos and seconded by Mr. Martin, with all in favor, Resolution 2020-05, Appointing Heidt Design, LLC, as Interim District Engineer for the District, and Fixing the Compensation and Providing for an Effective Date, was adopted.**

**E. Authorization of Request for Qualifications for Engineering Services**

Mr. Wrathell presented the Request for Qualifications (RFQ) for District Engineering Services and the Competitive Selection Criteria.

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**On MOTION by Mr. O’Keefe and seconded by Mr. Martin, with all in favor, the Request for Qualifications for District Engineering Services, Competitive Selection Criteria and authorizing Staff to advertise, was approved.**

**F. Board Member Compensation: 190.006 (8), F.S.**

The Board declined compensation.

**G. Resolution 2020-06, Designating the Primary Administrative Office and Principal Headquarters of the District; Designating the Location of the Local District Records Office; and Providing an Effective Date**

This item was deferred to the next meeting.

**H. Resolution 2020-07, Setting Forth the Policy of the District Board of Supervisors with Regard to the Support and Legal Defense of the Board of Supervisors, District Officers, and Retained Staff; and Providing for an Effective Date**

Mr. Wrathell presented Resolution 2020-07.

**On MOTION by Mr. Martin and seconded by Mr. O’Keefe, with all in favor, Resolution 2020-07, Setting Forth the Policy of the District Board of Supervisors with Regard to the Support and Legal Defense of the Board of Supervisors, District Officers, and Retained Staff; and Providing for an Effective Date, was adopted.**

- **Authorization to Obtain General Liability and Public Officers’ Insurance**

**On MOTION by Mr. O’Keefe and seconded by Mr. Martin, with all in favor, authorizing Staff to obtain General Liability and Public Officers’ insurance, was approved.**

**I. Resolution 2020-08, Providing for the Public’s Opportunity to Be Heard; Designating Public Comment Periods; Designating a Procedure to Identify Individuals Seeking To Be Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for Severability and an Effective Date**

Mr. Wrathell presented Resolution 2020-08.

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**On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor, Resolution 2020-08, Providing for the Public’s Opportunity to Be Heard; Designating Public Comment Periods; Designating a Procedure to Identify Individuals Seeking to Be Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for Severability and an Effective Date, was adopted.**

- J. Resolution 2020-09, Providing for the Appointment of a Records Management Liaison Officer; Providing the Duties of the Records Management Liaison Officer; Adopting a Records Retention Policy; and Providing for Severability and Effective Date**

Mr. Wrathell presented Resolution 2020-09.

**On MOTION by Mr. Martin and seconded by Mr. O’Keefe, with all in favor, Resolution 2020-09, Providing for the Appointment of Wrathell, Hunt and Associates, LLC, as the Records Management Liaison Officer; Providing the Duties of the Records Management Liaison Officer; Adopting a Records Retention Policy; and Providing for Severability and Effective Date, was adopted.**

- K. Resolution 2020-10, Granting the Chairperson the Authority to Execute Real and Personal Property Conveyance and Dedication Documents, Plats and Other Documents Related to the Development of the District’s Improvements; Approving the Scope and Terms of Such Authorization; Providing for Severability and an Effective Date**

Mr. Wrathell presented Resolution 2020-10. This Resolution grants the Chair authority to work with District Counsel, the District Engineer and District Staff and to execute certain documents, between meetings, to avoid delays in construction, etc.

**On MOTION by Mr. Miklos and seconded by Mr. Martin, with all in favor, Resolution 2020-10, Granting the Chairman the Authority to Execute Real and Personal Property Conveyance and Dedication Documents, Plats and Other Documents Related to the Development of the District’s Improvements, in substantial form to include granting authority to the Vice Chairman; Approving the Scope and Terms of Such Authorization; Providing for Severability and an Effective Date, was adopted.**

220 L. Resolution 2020-11, Ratifying, Confirming and Approving the Recording of the Notice  
221 of Establishment of the District, and Providing for an Effective Date

222 Mr. Wrathell presented Resolution 2020-11.

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224 On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor,  
225 Resolution 2020-11, Ratifying, Confirming and Approving the Recording of the  
226 Notice of Establishment of the Pacific Ace Community Development District,  
227 and Providing for an Effective Date, was adopted.

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230 M. Authorization of RFP for Annual Audit Services

- 231 • Designation of Board of Supervisors as Audit Committee

232 Mr. Wrathell presented the Request for Proposals (RFP) For Annual Audit Services.

233

234 On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor,  
235 authorizing the District Manager to advertise the Request for Proposals for  
236 Annual Auditing Services, designating the Board of Supervisors as the Audit  
237 Selection Committee and approving the ranking criteria, was approved.

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240 N. Strange Zone, Inc., Quotation #M20-1007 for District Website Design, Maintenance  
241 and Domain

242 Mr. Wrathell presented the Strange Zone, Inc. (SZI) proposal for website creation and  
243 annual maintenance, hosting, email domain registration and SSL certificates.

244

245 On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor,  
246 Strange Zone, Inc., Quotation #M20-1007 for District Website Design,  
247 Maintenance and Domain, in the amount of \$1,679.99, was approved.

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249

250 O. ADA Site Compliance Proposal for Website Compliance Shield, Accessibility Policy and  
251 One (1) Annual Technological Audit

252 Mr. Wrathell presented the ADA Site Compliance (ADASC) proposal related to  
253 compliance with the American with Disabilities Act (ADA) requirements for websites and to affix  
254 an ADA Compliance seal on the homepage indicating that steps were underway to make the  
255 website ADA compliant; the cost would be \$210 per year.

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**On MOTION by Mr. O’Keefe and seconded by Mr. Martin, with all in favor, the ADA Site Compliance Proposal for Website Compliance Shield, Accessibility Policy and One (1) Annual Technological Audit, in the amount of \$210 per year, was approved.**

**P. Resolution 2020-12, To Designate Date, Time and Place of Public Hearing and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure of the District; and Providing an Effective Date**

**I. Rules of Procedure**

**II. Notices**

- **Notice of Rule Development**
- **Notice of Rulemaking**

These items were provided for informational purposes.

Mr. Wrathell presented Resolution 2020-12.

**On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor, Resolution 2020-12, To Designate Date, Time and Place of Public Hearing for September 24, 2020 at 10:00 a.m., conducted remotely by communications media technology, via Zoom and telephone, pursuant to the Florida Governor’s Executive Orders, and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure of the District; and Providing an Effective Date, was adopted.**

**Q. Resolution 2020-13, Designating a Date, Time and Location for Landowners’ Meeting of the District, and Providing for an Effective Date**

Mr. Wrathell presented Resolution 2020-13. The Landowner designated Mr. Robert Zlatkiss, as proxy holder.

**On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor, Resolution 2020-13, Designating a Date, Time and Location for the Landowners’ Meeting of the District, for September 24, 2020 at 10:00 a.m., conducted remotely by communications media technology, via Zoom and telephone, pursuant to the Florida Governor’s Executive Orders, and Providing for an Effective Date, was adopted.**

294 R. Resolution 2020-14, Adopting the Annual Meeting Schedule for Fiscal Year 2020-2021;  
295 and Providing for an Effective Date

296 This item was deferred to the next meeting.

297 S. Resolution 2020-15, Approving the Florida Statewide Mutual Aid Agreement;  
298 Providing for Severability; and Providing for an Effective Date

299 Mr. Wrathell presented Resolution 2020-15. He explained the purpose of the  
300 Agreement and potential benefit, in an emergency or disaster, such as a hurricane.

301

302 **On MOTION by Mr. Miklos and seconded by Mr. Gough with all in favor,**  
303 **Resolution 2020-15, Approving the Florida Statewide Mutual Aid Agreement;**  
304 **Providing for Severability; and Providing for an Effective Date, was adopted.**

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307 **BANKING MATTERS**

308 **SIXTH ORDER OF BUSINESS**

**Consideration of the Following Banking  
Matters:**

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311 A. Resolution 2020-16, Designating a Public Depository for Funds of the District and  
312 Providing an Effective Date

313 Mr. Wrathell presented Resolution 2020-16. Management recommended Truist Bank, as  
314 the Qualified Public Depository for the District’s accounts.

315 **After a brief disconnection, Supervisors O’Keefe and Martin rejoined the meeting.**

316

317 **On MOTION by Mr. Martin and seconded by Mr. O’Keefe, with all in favor,**  
318 **Resolution 2020-16, Designating Truist Bank as the Public Depository for Funds**  
319 **of the District and Providing an Effective Date, was adopted.**

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321

322 B. Resolution 2020-17, Directing Wrathell, Hunt and Associates, LLC, to Establish a Local  
323 Bank Account for the District and Appointing Signatories on the Account and Providing  
324 an Effective Date

325 Mr. Wrathell presented Resolution 2020-17. The Chair, Treasurer and Assistant  
326 Treasurer would be authorized signatories on the account. Mr. Martin was appointed contact  
327 to receive funding requests.

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**On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor, Resolution 2020-17, Directing Wrathell, Hunt and Associates, LLC, to Establish a Local Bank Account at Truist Bank for the District and Appointing the Chair, Treasurer and Assistant Treasurer as Signatories on the Account and Providing for an Effective Date, was adopted.**

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## **BUDGETARY MATTERS**

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### **SEVENTH ORDER OF BUSINESS**

#### **Consideration of the Following Budgetary Matters:**

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**A. Resolution 2020-18, Approving the Proposed Budget for Remainder of Fiscal Year 2019/2020 and Setting a Public Hearing Thereon Pursuant to Florida Law and Providing for Severability and an Effective Date**

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Mr. Wrathell presented Resolution 2020-18. He reviewed the proposed Fiscal Year 2020 budget. This is a Developer-contribution budget that would be funded periodically, when actual costs are incurred. Once bonds are issued, the Landowner would be reimbursed from the bond proceeds for advance funding expenses incurred for bond-related work.

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**On MOTION by Mr. O'Keefe and seconded by Mr. Martin, with all in favor, Resolution 2020-18, Approving the Proposed Budget for the Remainder of Fiscal Year 2019/2020 and Setting a Public Hearing Thereon Pursuant to Florida Law for November 12, 2020 at 10:00 a.m., at The Chamber of Commerce, 300 East Main Street, Tavares, Florida 32778, if the Florida Governor's Executive Orders are lifted, or conducted remotely, by communications media technology and telephone, if necessary; and Providing for Severability and an Effective Date, was adopted.**

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**B. Fiscal Year 2019/2020 Budget Funding Agreement**

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Mr. Wrathell presented the Fiscal Year 2019/2020 Budget Funding Agreement. The Developer would provide funding on an as-needed basis, as funding requests are submitted.

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**On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor, the Fiscal Year 2019/2020 Budget Funding Agreement, as amended, to change the American Land Development of Central Florida, LLC, address to Delray Beach, Florida, was approved.**

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368 **C. Resolution 2020-19, Approving a Proposed Budget for Fiscal Year 2020/2021 and**  
369 **Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal,**  
370 **Posting and Publication Requirements; Addressing Severability; and Providing an**  
371 **Effective Date**

372 Mr. Wrathell presented Resolution 2020-19. He reviewed the proposed Fiscal Year 2021  
373 budget, which would also be a Developer-contribution budget. Once bonds are issued, the  
374 landowner would be reimbursed from the bond proceeds for advance funding expenses  
375 incurred for bond-related work. Bond requisitions would be paid through the Construction  
376 Account, instead of operations and maintenance (O&M).

377

378 **On MOTION by Mr. Miklos and seconded by Mr. Martin, with all in favor,**  
379 **Resolution 2020-19, Approving the Proposed Budget for Fiscal Year 2020/2021**  
380 **and Setting a Public Hearing Thereon Pursuant to Florida Law for November 12,**  
381 **2020 at 10:00 a.m., at The Chamber of Commerce, 300 East Main Street,**  
382 **Tavares, Florida 32778, if the Florida Governor’s Executive Orders are lifted, or**  
383 **conducted remotely, by communications media technology and telephone, if**  
384 **necessary; Addressing Transmittal, Posting and Publication Requirements;**  
385 **Addressing Severability; and Providing an Effective Date, was adopted.**

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388 **D. Fiscal Year 2020/2021 Budget Funding Agreement**

389 Mr. Wrathell presented the Fiscal Year 2020/2021 Budget Funding Agreement. The  
390 Developer would provide funding on an as-needed basis, as funding requests are submitted.

391

392 **On MOTION by Mr. Miklos and seconded by Mr. Martin, with all in favor, the**  
393 **Fiscal Year 2020/2021 Budget Funding Agreement, as amended to change the**  
394 **American Land Development of Central Florida, LLC, address to Delray Beach,**  
395 **Florida, was approved.**

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398 **E. Resolution 2020-20, Adopting the Alternative Investment Guidelines for Investing**  
399 **Public Funds in Excess of Amounts Needed to Meet Current Operating Expenses, in**  
400 **Accordance with Section 218.415(17), Florida Statutes, and Providing an Effective Date**

401 Mr. Wrathell presented Resolution 2020-20.

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**On MOTION by Mr. O’Keefe and seconded by Mr. Miklos, with all in favor, Resolution 2020-20, Adopting the Alternative Investment Guidelines for Investing Public Funds in Excess of Amounts Needed to Meet Current Operating Expenses, in Accordance with Section 218.415(17), Florida Statutes, and Providing an Effective Date, was adopted.**

- F. Resolution 2020-21, Authorizing the Disbursement of Funds for Payment of Certain Continuing Expenses Without Prior Approval of the Board of Supervisors; Authorizing the Disbursement of Funds for Payment of Certain Non-Continuing Expenses Without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for Severability and an Effective Date**

Mr. Wrathell presented Resolution 2020-21.

**On MOTION by Mr. Miklos and seconded by Mr. Martin, with all in favor, Resolution 2020-21, Authorizing the Disbursement of Funds for Payment of Certain Continuing Expenses Without Prior Approval of the Board of Supervisors; Authorizing the Disbursement of Funds for Payment of Certain Non-Continuing Expenses Without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for Severability and an Effective Date, was adopted.**

- G. Resolution 2020-22, Adopting a Policy for Reimbursement of District Travel Expenses; and Providing for Severability and an Effective Date**

Mr. Wrathell presented Resolution 2020-22.

**On MOTION by Mr. Miklos and seconded by Mr. Martin, with all in favor, Resolution 2020-22, Adopting a Policy for Reimbursement of District Travel Expenses; and Providing for Severability and an Effective Date, was adopted.**

- H. Resolution 2020-23, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing for Severability and an Effective Date**

Mr. Wrathell presented Resolution 2020-23.

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**On MOTION by Mr. Martin and seconded by Mr. Gough, with all in favor, Resolution 2020-23, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing for Severability and an Effective Date, was adopted.**

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446 **I. Resolution 2020-24, Adopting an Internal Controls Policy Consistent with Section**  
447 **218.33, Florida Statutes; Providing an Effective Date**

448 Mr. Wrathell presented Resolution 2020-24. Recent legislative changes require  
449 governmental entities to formally adopt, by Resolution, an internal controls policy. The District  
450 Manager already has policies in place, as part of the annual audit process.

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**On MOTION by Mr. Miklos and seconded by Mr. Martin, with all in favor, Resolution 2020-24, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date, was adopted.**

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**BOND FINANCING RELATED MATTERS**

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**EIGHTH ORDER OF BUSINESS**

**Consideration of the Following Bond  
Financing Related Matters:**

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**A. Bond Financing Team Funding Agreement**

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Mr. Wrathell presented the Bond Financing Team Funding Agreement, which would  
allow the Landowner to provide advance funding for any bond-related work and activities and  
for the District to reimburse the Landowner for those expenses from the bond proceeds.

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**On MOTION by Mr. O’Keefe and seconded by Mr. Martin, with all in favor, the Bond Financing Team Funding Agreement between the Pacific Ace Community Development District and the American Land Development of Central Florida, LLC, as amended, changing the American Land Development of Central Florida, LLC, address to Delray Beach, Florida, was approved.**

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473 **B. Engagement of Bond Financing Professionals**

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**I. Underwriter/Investment Banker: *FMSbonds, Inc.***

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Mr. Wrathell presented the FMSbonds, Inc. Engagement Letter for Underwriter Services  
and G-17 Disclosure.

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**On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor, the FMSbonds, Inc. Engagement Letter for Underwriter Services and G-17 Disclosure, as presented, was approved.**

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**II. Bond Counsel: *Greenberg Traurig***

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Mr. Wrathell presented the Greenberg Traurig Engagement Letter to serve as Bond Counsel. The fee would be \$50,000 per bond issue.

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**On MOTION by Mr. Miklos and seconded by Mr. Martin, with all in favor, the Greenberg Traurig, P.A., Engagement Letter for Bond Counsel Services, was approved.**

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**III. Trustee, Paying Agent and Registrar: *U.S. Bank, N.A.***

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Mr. Wrathell presented the U.S. Bank, N.A. Engagement Letter to serve as Trustee, Paying Agent and Registrar.

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**On MOTION by Mr. O’Keefe and seconded by Mr. Martin, with all in favor, the US Bank, N.A. Engagement Letter, with Fee Schedule, to serve as Trustee, Paying Agent, and Registrar, was approved.**

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**C. Resolution 2020-25, Designating a Date, Time, and Location of a Public Hearing Regarding the District’s Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date**

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This item was presented following Item 8E.

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**D. Presentation of Report of District Engineer: *Heidt Design***

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The District Engineer’s Report would be approved in substantial form, to ensure the final version reflects Mr. Sanford’s comments, circulated after the agenda package was distributed, and any others discussed.

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510 Mr. Morton presented the Report of District Engineer and the District's Capital  
511 Improvement Project (CIP) and the associated estimated costs. He confirmed the following in  
512 response to Mr. Wrathell's questions:

- 513 ➤ Appendix F: The Estimated CIP Costs equaled \$12,808,125.
- 514 ➤ No escalators were included for the four-year construction project.

515 The following change would be made:

516 Commercial and Charter School Parcels, throughout: The report will reference that  
517 assessments do not apply to the commercial parcel, as they do not directly benefit from the  
518 District's CIP, or the Charter School, as they are exempt from assessments.

519 Mr. Watts agreed that the overall infrastructure improvement plan in the proposed  
520 Engineer's Report should reflect that it does not serve the Charter School.

521

522 **On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor, the**  
523 **Report of the District Engineer, in substantial form, subject to the Chair and**  
524 **Staff's review and approval of the final version, was approved.**

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527 **E. Presentation of Master Special Assessment Methodology Report: *Wrathell, Hunt &***  
528 ***Associates, LLC***

529 Mr. Wrathell presented the August 13, 2020 Master Special Assessment Methodology  
530 Report. The Methodology defines the special and peculiar benefits that would be received by  
531 the property owners within the District, as related to the implementation of the CIP described  
532 in the Engineer's Report. He reviewed the information in each section and noted that some  
533 revisions would be necessary, once the bonds are issued. A Supplemental Special Assessment  
534 Methodology Report would be presented, in which assessment levels would match the exact  
535 parameters of the bond issuance. The following changes would be made:

- 536 ➤ Commercial and Charter School Parcels, throughout: The report would replicate the  
537 Engineer's Report, referencing that the Charter School parcel is exempt from assessments and  
538 the Commercial parcel does not directly benefit from the District's CIP; thereby the 379.9 +/-  
539 acreage would be reduced accordingly.

- 540 ➤ Page 7, Section 5.3 - Assigning Debt, throughout: Change "379.9 +/- gross acres" to  
541 "322.54 +/- gross acres" and "\$45,275.07" to "\$53,326.72".

542 ➤ Exhibit “A” – Legal Description: The revised version omitting the Commercial and  
 543 Charter School parcels would replace the version in the agenda package.

544

545 **On MOTION by Mr. Martin and seconded by Mr. Gough, with all in favor, the**  
 546 **Master Special Assessment Methodology Report, as amended and in**  
 547 **substantial form, subject to the Chair and Staff’s review and approval of the**  
 548 **final version, was approved.**

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551 ■ **Resolution 2020-25, Designating a Date, Time, and Location of a Public Hearing**  
 552 **Regarding the District’s Intent to Use the Uniform Method for the Levy, Collection,**  
 553 **and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section**  
 554 **197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing;**  
 555 **and Providing an Effective Date**

556 **This item, previously Item 8C, was presented out of order.**

557 Mr. Wrathell presented Resolution 2020-25. This Resolution enables placement of the  
 558 assessments on the tax bill, utilizing the Property Appraiser and Tax Collector.

559

560 **On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor,**  
 561 **Resolution 2020-25, Designating a Date, Time and Location of September 24,**  
 562 **2020 at 10:00 a.m., remotely by communications media technology, via Zoom**  
 563 **and telephone, pursuant to the Florida Governor’s Executive Orders, of a Public**  
 564 **Hearing Regarding the District’s Intent to Use the Uniform Method for the**  
 565 **Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as**  
 566 **Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication**  
 567 **of the Notice of Such Hearing; and Providing an Effective Date, was adopted.**

568

569

570 **F. Resolution 2020-26, Declaring Special Assessments; Indicating the Location, Nature**  
 571 **and Estimated Cost of Those Infrastructure Improvements Whose Cost is to be**  
 572 **Defrayed By the Special Assessments; Providing the Portion of the Estimated Cost of**  
 573 **the Improvements to be Defrayed by the Special Assessments; Providing the Manner**  
 574 **in Which Such Special Assessments Shall be Made; Providing when Such Special**  
 575 **Assessments Shall be Paid; Designating Lands Upon Which the Special Assessments**  
 576 **Shall be Levied; Providing for an Assessment Plat; Adopting a Preliminary Assessment**  
 577 **Roll; Providing for Publication of this Resolution**

578 Mr. Wrathell presented Resolution 2020-26. Mr. Watts recommended approval, subject  
579 to finalizing the Engineer's Report and the Master Special Assessment Methodology Report.

580

581 **On MOTION by Mr. Miklos and seconded by Mr. Gough, with all in favor,**  
582 **Resolution 2020-26, Declaring Special Assessments; Indicating the Location,**  
583 **Nature and Estimated Cost of Those Infrastructure Improvements Whose Cost**  
584 **is to be Defrayed By the Special Assessments; Providing the Portion of the**  
585 **Estimated Cost of the Improvements to be Defrayed by the Special**  
586 **Assessments; Providing the Manner in Which Such Special Assessments Shall**  
587 **be Made; Providing when Such Special Assessments Shall be Paid; Designating**  
588 **Lands Upon Which the Special Assessments Shall be Levied; Providing for an**  
589 **Assessment Plat; Adopting a Preliminary Assessment Roll; Providing for**  
590 **Publication of this Resolution, as amended and subject to the final version of**  
591 **the Engineer's Report and the Master Special Assessment Methodology**  
592 **Report, was adopted.**

593

594

595 **G. Resolution 2020-27, Setting a Public Hearing for the Purpose of Hearing Public**  
596 **Comment on Imposing a Special Assessment on Certain Property Within the District**  
597 **Generally Described as the Pacific Ace Community Development District In Accordance**  
598 **With Chapters 170, 190 and 197, Florida Statutes**

599 Mr. Wrathell presented Resolution 2020-27.

600

601 **On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor,**  
602 **Resolution 2020-27, Setting a Public Hearing for September 24, 2020 at 10:00**  
603 **a.m., remotely by communications media technology, via Zoom and telephone,**  
604 **pursuant to the Florida Governor's Executive Orders, for the Purpose of**  
605 **Hearing Public Comment on Imposing a Special Assessment on Certain**  
606 **Property Within the District Generally Described as the Pacific Ace Community**  
607 **Development District In Accordance With Chapters 170, 190 and 197, Florida**  
608 **Statutes, was adopted.**

609

610

611 **H. Resolution 2020-28, Authorizing the Issuance of Not Exceed \$20,000,000 Aggregate**  
612 **Principal Amount of Pacific Ace Community Development District Special Assessment**  
613 **Bonds, in One or More Series, To Pay All or a Portion of the Design, Acquisition,**  
614 **Construction Costs of Certain Public Infrastructure Improvements, Including, But Not**  
615 **Limited To, Stormwater Management and Control Facilities, Including, But Not Limited**  
616 **To, Related Earthwork and Acquisition of Lands Relating Thereto; Offsite and Onsite**

617 **Roadway Improvements; Landscaping and Irrigation in Public Rights-of-Way, Entrance**  
618 **Features; Undergrounding Differential Cost of Electric Utilities; and All Related Soft**  
619 **and Incidental Costs (Collectively, The “Project”), Pursuant to Chapter 190, Florida**  
620 **Statutes, As Amended; Appointing U.S. Bank National Association to Serve as Trustee;**  
621 **Approving the Execution and Delivery of a Master Trust Indenture and a Supplemental**  
622 **Trust Indenture in Substantially the Forms Attached Hereto; Providing that Such Bonds**  
623 **Shall Not Constitute a Debt, Liability or Obligation of Pacific Ace Community**  
624 **Development District (Except as Otherwise Provided Herein), Lake County, Florida, or**  
625 **of the State of Florida or Of Any Other Political Subdivision Thereof, But Shall Be**  
626 **Payable Solely From Special Assessments Assessed and Levied on the Property Within**  
627 **the District Benefitted By the Project and Subject to Assessment; Providing for the**  
628 **Judicial Validation Of Such Bonds; and Providing for Other Related Matters**

629 Mr. Watts stated that the amount to validate was not-to-exceed \$20 million, instead of  
630 the \$17,200,000 noted in the Methodology Report; however, the understanding was that the  
631 bonds would likely be at \$17,200,000.

632 Mr. Sanford stated Resolution 2020-28 accomplishes the following:

- 633 ➤ Initiates the bond validation process.
- 634 ➤ Authorizes the issuance of bonds up to \$20 million, not-to-exceed the amount of special  
635 assessment bonds, issued in one or more series, and finances all or a portion of the public  
636 infrastructure, as described in the final version of the Engineer’s Report.
- 637 ➤ Appoints U.S. Bank, N.A. as the Bond Trustee.
- 638 ➤ Endorses the Master Trust Indenture and any Supplemental Indenture for every series  
639 of bonds issued.

640 Mr. Wrathell presented Resolution 2020-28.

641

642 **On MOTION by Mr. Martin and seconded by Mr. Miklos, with all in favor,**  
643 **Resolution 2020-28, Authorizing the Issuance of Not Exceed \$20,000,000**  
644 **Aggregate Principal Amount of Pacific Ace Community Development District**  
645 **Special Assessment Bonds, in One or More Series, To Pay All or a Portion of the**  
646 **Design, Acquisition, Construction Costs of Certain Public Infrastructure**  
647 **Improvements, Including, But Not Limited To, Stormwater Management and**  
648 **Control Facilities, Including, But Not Limited To, Related Earthwork and**  
649 **Acquisition of Lands Relating Thereto; Offsite and Onsite Roadway**

650 Improvements; Landscaping and Irrigation in Public Rights-of-Way, Entrance  
651 Features; Undergrounding Differential Cost of Electric Utilities; and All Related  
652 Soft and Incidental Costs (Collectively, The "Project"), Pursuant to Chapter 190,  
653 Florida Statutes, As Amended; Appointing U.S. Bank National Association to  
654 Serve as Trustee; Approving the Execution and Delivery of a Master Trust  
655 Indenture and a Supplemental Trust Indenture in Substantially the Forms  
656 Attached Hereto; Providing that Such Bonds Shall Not Constitute a Debt,  
657 Liability or Obligation of Pacific Ace Community Development District (Except  
658 as Otherwise Provided Herein), Lake County, Florida, or of the State of Florida  
659 or Of Any Other Political Subdivision Thereof, But Shall Be Payable Solely From  
660 Special Assessments Assessed and Levied on the Property Within the District  
661 Benefitted By the Project and Subject to Assessment; Providing for the Judicial  
662 Validation Of Such Bonds; and Providing for Other Related Matters, was  
663 adopted.

664

665

666 **NINTH ORDER OF BUSINESS****Staff Reports**

667

668 **A. District Counsel: *Hopping Green & Sams, P.A.***

669 There being nothing further to report, the next item followed.

670 **B. District Engineer (Interim): *Heidt Design***

671 There being nothing further to report, the next item followed.

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

673 The next meeting will be held September 24, 2020 at 10:00 a.m.

674

675 **TENTH ORDER OF BUSINESS****Board Members' Comments/Requests**

676

677 There being no Board Members' comments or requests, the next item followed.

678

679 **ELEVENTH ORDER OF BUSINESS****Public Comments**

680

681 Mr. McGaffney stated that no members of the public were in attendance.

682

683 **TWELFTH ORDER OF BUSINESS****Adjournment**

684

685 There being nothing further to discuss, the meeting adjourned.

686

687 **On MOTION by Mr. Martin and seconded by Mr. Gough, with all in favor, the**  
688 **meeting adjourned at 1:28 p.m.**

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Secretary/Assistant Secretary

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Chair/Vice Chair