

*Willow Creek  
Community Development District*

*Agenda*

*January 13, 2026*

# AGENDA

# *Willow Creek*

## *Community Development District*

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219 E. Livingston Street, Orlando, Florida 32801  
Phone: 407-841-5524 – Fax: 407-839-1526

January 6, 2026

Board of Supervisors  
Willow Creek  
Community Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Willow Creek Community Development District will be held **Tuesday, January 13, 2026 at 1:00 p.m. at the Willow Creek Amenity Center, 1756 Pecorino Ct., Titusville, FL 32780**. Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the November 11, 2025 Board of Supervisors Meeting
4. Public Hearing on the Adoption of Amended and Restated Rules of Procedure for the District
  - A. Consideration of Resolution 2026-03 Adopting Amended and Restated Rules of Procedure for the District
5. Review and Acceptance of Fiscal Year 2025 Audit Report
6. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. Field Manager's Report
    - i. Discussion of Landscaping Proposals from Robertson's Lawns, Inc.
    - ii. Discussion of Proposal for Clubhouse Signage
  - D. District Manager's Report
7. Financial Reports
  - A. Approval of Check Register
  - B. Balance Sheet and Income Statement
8. Supervisor's Requests
9. Adjournment

Sincerely,

*Jeremy LeBrun*

Jeremy LeBrun  
District Manager

# MINUTES

**MINUTES OF MEETING  
WILLOW CREEK  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Willow Creek Community Development District was held on Tuesday, November 11, 2025, at 1:00 p.m. at the Willow Creek Amenity Center, 1756 Pecorino Court, Titusville, Florida

Present and constituting a quorum were:

Steve McConn	Chairman
Stephen White	Assistant Secretary
Marisela Rivera	Assistant Secretary

Also present were:

Jeremy LeBrun	District Manager
Nicole Corbin	Governmental Management Services
Patrick Collins <i>by phone</i>	District Counsel

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. LeBrun called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Mr. LeBrun: Just for the record, no members of the public present, just Board and staff.

**THIRD ORDER OF BUSINESS**

**Approval of the Minutes of the August 12, 2025 Meeting**

Mr. LeBrun: Item number three is approval of the August 12, 2025 Board meeting. Happy to take any corrections. If not, I just need a motion to approve those minutes.

On MOTION by Mr. McConn, seconded by Mr. White, with all in favor, the Minutes of the August 12, 2025 Meeting were approved.
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**FOURTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-01  
Authorizing Spending Authority**

Mr. LeBrun: Item four is consideration of Resolution 2026-01 authorizing spending authority. Patrick, did you want to go through this one briefly with the Board?

Mr. Collins: Yeah, this is a resolution that explicitly sets forth spending authority that the District manager as well as the Chairman and Vice Chairman would have in order to execute proposals or agreements outside of a meeting. This is generally a power that Supervisors wield, but we just like to have an explicit resolution that adopts those parameters. This will be great for emergency circumstances. If emergency repairs were required and the Board wasn't scheduled to meet for some time, this resolution would allow the District manager together with the District chairman to go ahead and execute proposals in emergency circumstances and other circumstances where we would need to expense some funds without coming to a meeting first to approve a proposal.

On MOTION by Mr. McConn, seconded by Mr. White, with all in favor, Resolution 2026-01 Authorizing Spending Authority was approved.

## **FIFTH ORDER OF BUSINESS**

### **Consideration of Resolution 2026-02 Setting a Public Hearing on Amended and Restated Rules of Procedure**

Mr. LeBrun: Next you have Resolution 2026-02, setting a public hearing on amended and restated rules of procedure. Patrick, do you want to go through that one as well?

Mr. Collins: Sure. We'll try to be quick. I assume the Board has probably heard this before if you've been to meetings in the last two months. We just want to bring the rules of procedures into compliance with the updates that we got out of the states 2025 legislative session. To be clear, we are always complying with the state's statutes and requirements, but we just like to get our written rules updated to reflect that as well. The primary change for the Board to be aware of is a change to the rulemaking procedures that now requires 35 days worth of notice to adopt or amend any rules that are subject to a public hearing. The other thing the Board needs to be aware of is a change to the evaluation criteria for competitive purchase for public works projects. You're now no longer permitted to consider the amount of work a particular vendor has done, or has not done, for the District in the past. Those are the primary changes for the Board to be aware of. Otherwise, it's just a couple of cleanup items getting rid of old terminology and updating your District manager's address as well.

Mr. LeBrun: Thanks, Patrick. Did you recommend setting that hearing for the January meeting?

Mr. Collins: That's up to the Board. I'm not sure when the Board would like to meet next. I don't believe we have a definite meeting set up after this one except for just our regular scheduled monthly meetings, but if the Board has an idea of when they intend to meet next, then we can go ahead and schedule the hearing for that date.

Mr. LeBrun: The January meeting would be on January 13, 2026. We can schedule it for that, we'll just have to meet on that day.

On MOTION by Mr. McConn, seconded by Mr. White, with all in favor, Resolution 2026-02 Setting a Public Hearing on Amended and Restated Rules of Procedure was approved.

**SIXTH ORDER OF BUSINESS****Ratification of Auditing Services Agreement with Grau & Associates for Fiscal Year 2025**

Mr. LeBrun: Grau was selected to serve as your auditor. The audit committee already selected them, so we're just ratifying that agreement.

On MOTION by Mr. McConn, seconded by Mr. White, with all in favor, Auditing Services Agreement with Grau & Associates for Fiscal Year 2025 was ratified.

**SEVENTH ORDER OF BUSINESS****Ratification of Adoption of Fiscal Year 2025 District Goals and Objectives**

Mr. LeBrun: Next is ratification of adoption of Fiscal Year 2025 goals and objectives. This is just ratifying those 2025 goals and objectives, and then we'll put those on the District's website as required by some of the new state statutes.

On MOTION by Mr. McConn seconded by Mr. White, with all in favor, the Adoption of Fiscal Year 2025 District Goals and Objectives was ratified.

**EIGHTH ORDER OF BUSINESS****A. Attorney****Staff Reports**

Mr. Collins: I have nothing to add. Happy to answer any questions. I would remind the Board to complete the ethics training, but you all already did that, so congratulations.

### **B. Engineer**

Mr. LeBrun: Rodney said he couldn't make it today, but he didn't have anything to report.

### **C. Field Manager**

- i. **Discussion of Proposals for Holiday Lighting**
  - 1. Brevard Lights
  - 2. Christmas Glow Co
- ii. **Discussion of Proposals for Fountain Replacement**
  - 1. Hall Fountains, Inc.
  - 2. SOLitude Lake Management
- iii. **Discussion of Fountain Repair Proposal from Hall Fountains, Inc.**
- iv. **Discussion of Tree Work Proposals from Robertson's Lawns, Inc.**

Ms. Corbin: We're still working on the second round of erosion issues trying to come up with a plan. We are having an issue with getting access for the equipment they want to bring in so we're trying to figure out the best way and best usage to do that. I've talked to Jeff and we're going to meet with Robertson's Lawns to figure out a plan. Hopefully next meeting I'll have a proposal together. We completed the tree trimming proposal that was approved at the last meeting and fixed the walking hole paths or walking path holes. One of them was a sprinkler that was underneath where the bench was installed. So that was what caused the issue. We repaired that as well. We repaired the sod damage that had been approved. We have Justin out here working to get the hogs taken care of in the conservation areas. Then we'll work on sod repairs once we are not having as many issues with that. I do have two proposals for tree trimming from Robertson's Lawns. One of them is for one tree behind Cortese for \$750, and then the other one is for \$1,850 total for two areas for trimming trees that are hanging over towards residents' houses or branches that are hanging down. We did have the storm that came through a few weeks ago, the retaining wall behind the model homes was damaged. We sent it to the insurance company. We're still trying to figure out what's going on with that, but we'll probably have to find some quotes to get it repaired.

Mr. McConn: We've already contracted John Halter to make the repair.

Mr. LeBrun: Oh, perfect.

Ms. Corbin: No one told me that.

Mr. McConn: We'll be happy to be reimbursed though.

Mr. LeBrun: We are working with the insurance, going back and forth with them. They're looking at various exclusions. So, we're still trying to work through that.

Mr. McConn: Because since it's a storm water pond, you can't leave it because that pond doesn't function. It's a violation from one of the environmental agencies if you leave it unrepairs.

Mr. Collins: Okay.

Mr. McConn: That starts this week.

Mr. Lebrun: Were you getting complaints?

Ms. Corbin: No, I haven't had any complaints. The only one I had was we had some weeds growing up in it, but I have Robertson's maintaining the weeds growing up around it now. I think we're good to wait until Hall can do it. Especially if they're able to just replace the motor for a substantial savings over replacing it. We can discuss that in the next one. Last, we did the pressure washing. Strava is actually here now finishing up the key fob access point installation that we approved. They just have to get everything live, everything's installed. We received the additional key fobs that were ordered. The gym has been super popular. We have hours set from 6:00 a.m. to 10:00 p.m. So, they have some more access rather than the 7:00 a.m. to 8:30 p.m. for the rest of the areas. We are still waiting on an update on the benches and trash cans for the playground area. I know after the last meeting we sent out what we were looking to get, but I never heard anything after that. I sent an email to some people with KB and they asked what I was looking to get so I sent back two benches and a trash can and haven't heard anything since then.

Mr. McConn: You're going to need to send it to the main development, dealing with Jeff Myers, or somebody else that is in the vertical, they don't have those contacts. So, send it to Steve White.

Ms. Corbin: Okay. Then the splash pad holes were fixed, but we're still waiting on the other items. I know we've been talking about them just trying to figure it out. We installed the TV and have the cable added on there for resident use. Then the Christmas lights for the Christmas season, I have two quotes. The first one is Brevard Lights. He kind of did a pick and choose option where you can add on whatever ones we wanted. I was looking at just doing the front of the building here and then the entryway light, putting lights and then wreaths on both sides of the tower part. If we go with that for Brevard Lights, it winds up being \$8,400 for the same thing, but less lights used around it. The Christmas Glow Co is basically \$5,200. I know Brevard Lights is a

little more expensive with that, but our budget is like \$17,000, so it fits well within the budget. They were a little more professional and quicker with getting back. They just seemed more put together. Both quotes do include putting it up, maintaining it while they're up. So, if we have an issue with the light going out, they'll be here within 48 hours to fix it. Then also taking them down and storing them until the next year. We have both those options there.

Mr. McConn: So, do we own the lights? The \$8,000 includes owning them?

Ms. Corbin: Yes.

Mr. LeBrun: For Brevard Lights, I was reading back through it, you're not owning them or buying them, you're almost like leasing them is what it is. So, they come in, they bring everything, they put it up, then they come take it down. We do this in other communities. Sometimes they offer multi-year discounts.

Mr. McConn: The thing is, having been in an association in the past where you buy it, by the time you're in your third or fourth year it's because they get outdated. It's a sunk cost. I think leasing them and having them update their inventory year to year is the better option.

Ms. Corbin: Yeah, Brevard Lights I think would be the better option. If we just did the front of the building and the entryway, it would be \$8,400. But if we wanted to do everything, do the sides of the building and the back of the building, it would be \$13,800, which we do have in the budget to spend.

Mr. McConn: My opinion is that most of the people are going to be driving by, not necessarily coming to park, especially this time of the year, unless they're going to the gym. You probably get the biggest pop from doing the back of the building and then the side facing the entrance than doing the front. Are they going to do the whole front of the building?

Ms. Corbin: Yeah, they would do the whole front.

Mr. McConn: The majority of the community is not going to see the front of the building if they don't come to the amenity during that time frame.

Ms. Corbin: Okay.

Mr. Lebrun: So, you want to focus on the back of the building?

Mr. McConn: I guess if we're talking about facing the building, it would be the right side of the back. I think that side because of all the mailboxes and it can be so dark at night. So do the two sides.

Ms. Corbin: So, the sides and the back?

Mr. McConn: Yeah.

Ms. Corbin: The mailman was asking if there was a possibility of adding some kind of chain to the mailbox area that he can block off people coming in because the way he does the mail is the whole side gets opened and if someone comes up trying to get their mail while he's putting it in that side, he has to close all of them and then let them get their mail and then open them all back up. I told him I would see what you guys think, even if it's just like a simple like little chain that I can install.

Mr. McConn: A chain between the aisles?

Ms. Corbin: Yeah, between the aisles, like on the front part of it. Because he opens up the entire side and then puts the mail in through that.

Mr. McConn: We could look at getting a sign that says you can't get your mail until the mail carrier is done.

Ms. Corbin: I will look into that. The ponds were treated by Solitude as usual. I'm having some issues with the breaker; I'll keep an eye on it. We have a couple quotes. Hall Fountains gave us a quote. He thinks it's just going to need the motor replaced and that would be \$4,144.93. Then if we have to replace it from them it's \$16,190.35. He did say that they wouldn't be able to come out and do it until they install the ones that you guys are getting done in the new phases. The other quote we have is SOLitude, which is more expensive. It's \$22,682 for them to do it.

#### **D. District Manager's Report**

##### **i. Discussion of Amenity Management Services Agreement**

Mr. LeBrun: That brings us down to our District managers' report. Just one item under here, kind of a cleanup item just for amenity management. Patrick can chime in as well. This is just essentially transferring the amenity management contract over to another LLC for the GMS side of things. It just aligns that up with how our office operates. Patrick, did you want to add anything onto that? All the terms and everything are the same, it's just a different entity.

Mr. Collins: No, just what Jeremy said. I believe our office helped prepare this form of agreement in the first place, so it's nothing that we are unfamiliar with. If the Board wants to approve the agreement in substantial form, just pending final review by District staff, that'll be acceptable from our perspective.

On MOTION by Mr. McConn seconded by Mr. White, with all in favor, the Amenity Management Service Agreement was approved in substantial form.

**NINTH ORDER OF BUSINESS**

**Financial Reports**

**A. Approval of Check Register**

**B. Balance Sheet and Income Statement**

Mr. LeBrun: Next we have our financial reports. We have the approval of the check register. You have checks 750 through 759 for \$24,463.98. Our ACH is in there as well for utilities and other items totaling \$8,653.14. Behind that you have your unaudited financials, no action required on the Board's part.

On MOTION by Mr. McConn seconded by Mr. White, with all in favor, the Approval of the Check Register and the Invoices and the Unaudited Financials was approved.

**TENTH ORDER OF BUSINESS**

**Supervisor's Requests**

Mr. LeBrun: Are there any Supervisor's requests? Hearing none, we will move on to the next item.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

Mr. LeBrun: Is there a motion to adjourn?

On MOTION by Mr. McConn seconded by Mr. White, with all in favor the meeting was adjourned.

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Secretary /Assistant Secretary

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Chairman / Vice Chairman

# SECTION 4

# SECTION A

## **RESOLUTION 2026-03**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENDED AND RESTATED RULES OF PROCEDURE; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Willow Creek Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, as amended (the “*Act*”), and being situated in the City of Titusville, Florida; and

**WHEREAS**, the *Act* 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 Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the *Amended and Restated Rules of Procedure* attached hereto as **Exhibit A** for immediate use and application; and

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

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

**SECTION 1.** The attached Amended and Restated Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Amended and Restated Rules of Procedure shall remain in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with the *Act*.

**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 13<sup>th</sup> day of January 2026.

**ATTEST:**

**WILLOW CREEK COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairperson, Board of Supervisors

**Exhibit A:** Amended and Restated Rules of Procedure

**Exhibit A:**  
Amended and Restated Rules of Procedure

**RULES OF PROCEDURE**  
**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT**

**EFFECTIVE AS OF JANUARY 13, 2026**

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**Rule 1.0      General.**

- (1) The Willow Creek Community Development District (“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 (“Rules”) is to describe the general operations of the District.
- (2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.
- (3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by electronic mail or facsimile transmission. Filings are only accepted during normal business hours, which are 9:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.
- (4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

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

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

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

(1) **Board of Supervisors.** The Board of Supervisors of the District (“Board”) shall consist of five (5) members. Members of the Board (“Supervisors”) appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.

(a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.

(b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.

(c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.

(d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.

(2) **Officers.** At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.

(a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District’s behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

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

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

(g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.

(3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation. Florida Open Meetings Laws apply to such Committees.

(4) Record Book. The Board shall keep a permanent record book entitled "Record of Proceedings," in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.

(5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation in the county in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and Committees serving an advisory function shall be open to the public in accordance with the provisions of Chapter 286 of the Florida Statutes.

(6) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, "voting conflict of interest" shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member's special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.

(a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board's Secretary prior to participating in any discussion with the Board on the matter. The Board member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

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

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

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

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

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

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

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

(1) **District Offices.** Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:

- (a) Agenda packages for prior twenty-four (24) months and next meeting;
- (b) Official minutes of meetings, including adopted resolutions of the Board;
- (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
- (d) Adopted engineer's reports;
- (e) Adopted assessment methodologies/reports;
- (f) Adopted disclosure of public financing;
- (g) Limited Offering Memorandum for each financing undertaken by the District;
- (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
- (i) District policies and rules;
- (j) Fiscal year end audits; and
- (k) Adopted budget for the current fiscal year.

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

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

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

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

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

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

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

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

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

(1) Notice. Except in emergencies, or as otherwise required by statute or these Rules, at least seven (7) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation in the District and in the county in which the District is located. "General circulation" means a publication that is printed and published at least once a week for the preceding year, offering at least 25% of its words in the English language, qualifies as a periodicals material for postal purposes in the county in which the District is located, is for sale to the public generally, is available to the public generally for the publication of official or other notices, and is customarily containing information of a public character or of interest or of value to the residents or owners of property in the county where published, or of interest or of value to the general public. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published in a newspaper not of limited subject matter, which is published at least five days a week, unless the only newspaper in the county is published less than five days a week, and shall satisfy the requirement to give at least seven (7) days' public notice stated herein. Each Notice shall state, as applicable:

- (a) The date, time and place of the meeting, hearing or workshop;
- (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
- (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
- (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least three (3) business days before the meeting/hearing/workshop by contacting the District Manager at c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801, (407) 839-1526. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
- (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

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

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

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

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

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

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

1. Financial Report
2. Approval of Expenditures

Supervisor's requests and comments  
Public comment  
Adjournment

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

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

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

(7) Public Comment. The Board shall set aside three (3) minutes per person, unless extended or reduced by the Chairperson based on the number of speakers and meeting agenda and other reasonable factors at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.

(8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Section 190.008 of the Florida Statutes. Once adopted in accord with Section 190.008 of the Florida Statutes, the annual budget(s) may be amended from time to time by action of the Board. Approval of invoices by the Board in excess of the

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

- (9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.
- (10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist. Extraordinary circumstances may include, but are not limited to, illness, family emergencies, or other significant schedule conflicts which prevent in-person meeting attendance.
- (11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, an opportunity for final board discussion and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.
- (12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:
  - (a) The Board identifies on the record at the original meeting a reasonable need for a continuance;
  - (b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and
  - (c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.

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

(14) Security and Firesafety 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 seven (7) days before the notice of rulemaking described in Section 2.0(3), infra., and at least thirty-five (35) days prior to the public hearing on the proposed rule. The Notice of Rule Development shall indicate the subject area to be addressed by rule development, provide a short, plain explanation of the purpose and effect of the proposed rule, cite the grant of rulemaking authority for the proposed rule and law being implemented, include the proposed rule number, and include a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft, if available.
  - (b) All rules as drafted shall be consistent with Sections 120.54(1)(g) and 120.54(2)(b) of the Florida Statutes.
- (3) **Notice of Proceedings and Proposed Rules.**
  - (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall give notice of its intended action, including: a short, plain explanation of the purpose and effect of the proposed action, the proposed rule number (if applicable), a reference to the specific rulemaking authority pursuant to which the rule is adopted, a reference to the section or subsection of the Florida Statutes being implemented, interpreted, or made specific, and the name, e-mail address, and telephone number of the staff member who may be contacted regarding the intended action. The notice shall include a summary of the District’s statement of estimated regulatory costs and the website address where the complete statement of estimated regulatory costs may be viewed, if such a

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

- (b) The notice shall be published in a newspaper of general circulation in the District and each county in which the District is located not less than twenty-eight (28) days prior to the intended action. The proposed rule and any material proposed to be incorporated by reference shall be available for inspection and copying by the public at the time of the publication of notice.
- (c) The notice shall be mailed, delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days prior to publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice by mail of District proceedings to adopt, amend, or repeal a rule. Such persons must furnish a mailing address and may be required to pay the cost of copying and mailing.

(4) **Rule Development Workshops.** Whenever requested in writing by any affected person, the District must either conduct a rule development workshop prior to proposing rules for adoption or the Chairperson must explain in writing why a workshop is unnecessary. The District may initiate a rule development workshop but is not required to do so.

(5) **Petitions to Initiate Rulemaking.** All Petitions to Initiate Rulemaking proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. Not later than thirty (30) calendar days following the date of filing a petition, the Board shall initiate rulemaking proceedings or deny the petition with a written statement of its reasons for the denial. If the petition is directed to an existing policy that the District has not formally adopted as a rule, the District may, in its discretion, notice and hold a public hearing on the petition to consider the comments of the public directed to the policy, its scope and application, and to consider whether the public interest is served adequately by the application of the policy on a case-by-case basis, as contrasted with its formal adoption as a rule. However, this section shall not be construed as requiring the District to adopt a rule to replace a policy.

(6) Rulemaking Materials. After the publication of the notice referenced in section (3) of this Rule, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the following materials:

- (a) The text of the proposed rule, or any amendment or repeal of any existing rules;
- (b) A detailed written statement of the facts and circumstances justifying the proposed rule;
- (c) A copy of the statement of estimated regulatory costs if required by Section 120.541 of the Florida Statutes; and
- (d) The published notice.

(7) Hearing. The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the notice described in section (3) of this Rule, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. The District shall publish notice of the public hearing in a newspaper of general circulation within the District either in the text of the notice described in section (3) of this Rule or in a separate publication at least seven (7) days before the scheduled public hearing. The notice shall specify the date, time, and location of the public hearing, and the name, address, and telephone number of the District contact person who can provide information about the public hearing. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.

(8) Emergency Rule Adoption. The Board may adopt an emergency rule if it finds that it is necessitated by immediate danger to the public health, safety, or welfare which requires immediate action, or if the Legislature authorizes the Board to adopt emergency rules. Prior to the adoption of an emergency rule, the District Manager shall make reasonable efforts to notify a newspaper of general circulation in the District. Notice of the emergency rules together with the Board's findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority shall be published as soon as possible in a newspaper of general circulation in the District. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule provided that such procedure protects the public interest and complies with applicable law and these provisions.

(9) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may

be published in a newspaper of general circulation in the county in which the District is located.

(10) **Rulemaking Record.** In all rulemaking proceedings, the District shall compile and maintain a rulemaking record. The record shall include, if applicable:

- (a) The texts of the proposed rule and the adopted rule;
- (b) All notices given for a proposed rule;
- (c) Any statement of estimated regulatory costs for the rule;
- (d) A written summary of hearings, if any, on the proposed rule;
- (e) All written comments received by the District and responses to those written comments; and
- (f) All notices and findings pertaining to an emergency rule.

(11) **Petitions to Challenge Existing Rules.**

- (a) Any person substantially affected by a rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.
- (b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a rule is substantially affected by it.
- (c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other qualified person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.
- (d) Within thirty (30) days after the hearing, the hearing officer shall render a decision and state the reasons therefor in writing.

(e) Hearings held under this section shall be de novo in nature. The petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. The hearing officer may:

- (i) Administer oaths and affirmations;
- (ii) Rule upon offers of proof and receive relevant evidence;
- (iii) Regulate the course of the hearing, including any pre-hearing matters;
- (iv) Enter orders; and
- (v) Make or receive offers of settlement, stipulation, and adjustment.

(f) The petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(12) Variances and Waivers. A “variance” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “waiver” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variances and waivers from District rules may be granted subject to the following:

- (a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "substantial hardship" means a demonstrated economic, technological, legal, safety-related, or other significant type of hardship to the person requesting the variance or waiver. For purposes of this section, "principles of fairness" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
- (b) A person who is subject to regulation by a District Rule may file a petition with the District, requesting a variance or waiver from the District's Rule. Each petition shall specify:
  - (i) The rule from which a variance or waiver is requested;
  - (ii) The type of action requested;

- (iii) The specific facts that would justify a waiver or variance for the petitioner; and
  - (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.
- (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by Rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.
- (d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action.

(13) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings. Policies adopted by the District which do not consist of rates, fees, rentals or other charges may be, but are not required to be, implemented through rulemaking proceedings.

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

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

**Rule 3.0      Competitive Purchase.**

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

(e) “Design-Build Firm” means a partnership, corporation or other legal entity that:

- (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
- (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.

(f) “Design Criteria Package” means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.

(g) “Design Criteria Professional” means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.

(h) “Emergency Purchase” means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

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

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

(o) “Request for Proposals” or “RFP” is a written or electronically posted solicitation for sealed proposals with the title, date, and hour of the public opening designated and requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

(p) “Responsive and Responsible Bidder” means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. “Responsive and Responsible Vendor” means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:

- (i) The ability and adequacy of the professional personnel employed by the entity/individual;
- (ii) The past performance of the entity/individual for the District and in other professional employment;
- (iii) The willingness of the entity/individual to meet time and budget requirements;
- (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
- (v) The recent, current, and projected workloads of the entity/individual;
- (vi) The volume of work previously awarded to the entity/individual, provided that for a public works project as defined in Section 255.0992, *Florida Statutes*, the District may not penalize a bidder for performing a larger volume of construction work for the District or reward a bidder for performing a smaller volume of construction work for the District;

- (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
- (viii) Whether the entity/individual is a certified minority business enterprise as defined in Section 287.0943, *Florida Statutes*.

(q) “Responsive Bid,” “Responsive Proposal,” “Responsive Reply,” and “Responsive Response” all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

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

**Law Implemented:** §§ 190.033, 255.0992, 255.20, 287.055, Fla. Stat.

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

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

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

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

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

(4) Competitive Selection.

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

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

(5) Competitive Negotiation.

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

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

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

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

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

## **Rule 3.2      Procedure Regarding Auditor Selection.**

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

- (1) Definitions.
  - (a) "Auditing Services" means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
  - (b) "Committee" means the auditor selection committee appointed by the Board as described in section (2) of this Rule.
- (2) Establishment of Auditor Selection Committee. Prior to a public announcement under section (4) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee ("Committee"), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.
- (3) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (4) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.
  - (a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:

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

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

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

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

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

place for submitting proposals.

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

(d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

(8) **Contract.** Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:

- (a) A provision specifying the services to be provided and fees or other compensation for such services;
- (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
- (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
- (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
- (e) Provisions required by law that require the auditor to comply with public records laws.

(9) **Notice of Award.** Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by United States Mail, hand delivery, electronic mail, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

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

**Law Implemented:** §§ 119.0701, 218.33, 218.391, Fla. Stat.

**Rule 3.3      Purchase of Insurance.**

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

awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

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

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

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

## **Rule 3.4      Pre-qualification**

- (1) **Scope.** In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.
- (2) **Procedure.** When the District seeks to pre-qualify vendors, the following procedures shall apply:
  - (a) The Board shall cause to be prepared a Request for Qualifications.
  - (b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed prequalification 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, or hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.
  - (e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:

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

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

(g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.

(h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.

(i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.

(j) 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, 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), *Florida Statutes*, has occurred.
- ii. Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
- iii. The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
- iv. The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.
- v. The vendor's qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.
- vi. The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.
- vii. The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status

shall remain suspended, revoked, or denied until the documents are furnished.

- viii. The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.
- ix. The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.
- x. The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.
- xi. An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.
- xii. The vendor or affiliate(s) has been convicted of a contract crime.
  - 1. The term “contract crime” means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.
  - 2. The term “convicted” or “conviction” means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
- xiii. Any other circumstance constituting “good cause” under Section 337.16(2), *Florida Statutes*, exists.

(b) The pre-qualified status of a contractor found delinquent under Section 337.16(1), *Florida Statutes*, shall be denied, suspended, or revoked. A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor’s bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.

(c) The District shall inform the vendor in writing of its intent to deny, suspend, or

revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within ten (10) days after the receipt of the notice of intent, the hearing shall be held within thirty (30) days after receipt by the District of the request for the hearing. The decision shall be issued in writing within fifteen (15) business days after the hearing.

- (d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.
- (e) If a contractor's pre-qualified status is revoked, suspended, or denied and the contractor receives an additional period of revocation, suspension, or denial of its pre-qualified status, the time periods will run consecutively.
- (f) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

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

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

(4) Reapplication and Reinstatement

- (a) A contractor whose qualification to bid has been revoked or denied because of contract crime may, at any time after revocation or denial, file a petition for

reapplication or reinstatement. However, a contractor may not petition for reapplication or reinstatement for a period of 24 months after revocation or denial for a subsequent conviction occurring within 10 years of a previous denial or revocation for contract crime.

- (b) If the petition for reapplication or reinstatement is denied, the contractor cannot petition for a subsequent hearing for a period of nine months following the date of the final order of revocation or denial.
- (c) If the petition for reapplication or reinstatement is granted, the contractor must file a current Application for Qualification with the Contracts Administration Office. Reinstatement shall not be effective until issuance of a Certificate of Qualification.

(5) Emergency Suspension and Revocation

- (a) The District may summarily issue an emergency suspension of a contractor's qualification to bid if it finds that imminent danger exists to the public health, safety, or welfare.
- (b) The written notice of emergency suspension shall state the specific facts and reasons for finding an imminent danger to the public health, safety, or welfare exists.
- (c) The District, within 10 days of the emergency suspension, shall initiate formal suspension or revocation proceedings in compliance with Rule 3.4(3), except the 10-day notice requirement shall not be construed to prevent a hearing at the earliest time practicable upon request of the aggrieved party.

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

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

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

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

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

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

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

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

proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board, provided such corrections do not result in a material change to the bid amount or create an unfair advantage. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

- (g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.
- (i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all contractors by United States Mail, electronic mail, hand delivery, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the

bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.

- (3) **Sole Source; Government.** Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) **Contracts; Public Records.** In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) **Emergency Purchases.** The District may make an Emergency Purchase without complying with these rules only when there exists an immediate and serious need for construction services that cannot be met through normal procurement methods and the lack of such services would seriously threaten: (i) the District's ability to perform essential services; (ii) the preservation or protection of property or improvements; or (iii) the health, safety, or welfare of any person. The fact that an Emergency Purchase has occurred or is necessary, along with a detailed description of the basis for the emergency determination, shall be noted in the minutes of the next Board Meeting.
- (6) **Exceptions.** This Rule is inapplicable when:
  - (a) The project is undertaken as repair or maintenance of an existing public facility;
  - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
  - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or
  - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board

that it is in the public's best interest to perform the project using its own services, employees, and equipment.

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

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

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

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

and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

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

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

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

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

7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all consultants by United States Mail, hand delivery, electronic mail, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.
9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

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

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

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

**Rule 3.7      Payment and Performance Bonds.**

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

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

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

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

- (1) **Purpose and Scope.** All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of “goods, supplies, and materials” do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.
- (2) **Procedure.** When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:
  - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.
  - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.
  - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, or hand delivery, 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 percent (5%). If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

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

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

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

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

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

**Rule 3.9      Maintenance Services.**

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

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

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

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

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

- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, , or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.

(3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

(4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.

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

(6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

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

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

**Rule 3.10      Contractual Services.**

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

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

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

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

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

(1)      Filing.

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

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

- (d) The District does not accept documents filed by electronic mail or facsimile transmission. Filings are only accepted during normal business hours, which are 9:00 a.m. to 5:00 p.m., Monday through Friday, excluding holidays.
- (2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.
- (3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via certified mail, hand delivery, or email with delivery confirmation to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.
- (4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other qualified person as a hearing officer to conduct the hearing. The hearing officer may:
  - (a) Administer oaths and affirmations;
  - (b) Rule upon offers of proof and receive relevant evidence;
  - (c) Regulate the course of the hearing, including any pre-hearing matters;

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

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

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

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

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

**Rule 4.0        Effective Date.**

These Rules shall be effective January 13, 2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

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

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

# SECTION 5

**WILLOW CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2025**

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Willow Creek Community Development District  
City of Titusville, Florida

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

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

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

#### ***Basis for Opinions***

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

#### ***Responsibilities of Management for the Financial Statements***

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

#### ***Required Supplementary Information***

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

#### ***Other Information Included in the Financial Report***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Willow Creek Community Development District, City of Titusville, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$264,378.
- The change in the District's total net position in comparison with the prior fiscal year was (\$806,167), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$190,743, an increase of \$11,340 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items and deposits, restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

#### Fund Financial Statements

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

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

NET POSITION		
SEPTEMBER 30,		
	2025	2024
Current and other assets	\$ 205,169	\$ 253,787
Capital assets, net of depreciation	2,568,336	3,424,407
Total assets	2,773,505	3,678,194
Current liabilities	69,127	127,649
Long-term liabilities	2,440,000	2,480,000
Total liabilities	2,509,127	2,607,649
Net position		
Net investment in capital assets	128,384	945,092
Restricted	130,004	121,203
Unrestricted	5,990	4,250
Total net position	\$ 264,378	\$ 1,070,545

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position decreased during the most recent fiscal year. The majority of the decrease is attributed to the conveyance of infrastructure improvements to other entities for ownership and maintenance responsibilities.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR END SEPTEMBER 30,		
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 492,544	\$ 515,697
Operating grants and contributions	114,715	33,915
Capital grants and contributions	2,097,031	2,860,038
General revenues		
Investment earnings	1,525	32
Total revenues	<u>2,705,815</u>	<u>3,409,682</u>
Expenses:		
General government	121,218	108,174
Maintenance and operations	262,391	298,808
Clubhouse	131,064	-
Conveyance of infrastructure	2,862,710	-
Interest	134,599	134,671
Total expenses	<u>3,511,982</u>	<u>541,653</u>
Change in net position	<u>(806,167)</u>	<u>2,868,029</u>
Net position - beginning	<u>1,070,545</u>	<u>(1,797,484)</u>
Net position - ending	<u>\$ 264,378</u>	<u>\$ 1,070,545</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$3,511,982. The costs of the District's activities were funded by program revenues. Program revenues are primarily comprised of assessments and Developer contributions. The remainder of the current fiscal year revenue includes interest revenue. The majority of the decrease in program revenue is attributed to the assets received from the Developer in the prior year, which were greater in value than those received in the current year. The majority of the increase in expenses in the current year is related to the conveyance of completed infrastructure to other entities.

## GENERAL BUDGETING HIGHLIGHTS

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

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2025, the District had \$2,781,898 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$213,562 has been taken, which resulted in a net book value of \$2,568,336. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2025, the District had \$2,440,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

For the subsequent fiscal year, the District anticipates a decrease in operations as a portion of the infrastructure improvements have been conveyed to Willow Creek II Community Development District for ownership and maintenance responsibilities.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Willow Creek Community Development District's Finance Department at c/o Governmental Management Services – Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801.

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

	Governmental Activities
<b>ASSETS</b>	
Cash	\$ 14,513
Investments	57
Prepaid items	5,751
Deposits	95
Restricted assets:	
Investments	184,753
Capital assets:	
Depreciable, net	<u>2,568,336</u>
Total assets	<u>2,773,505</u>
<b>LIABILITIES</b>	
Accounts payable	14,426
Accrued interest payable	54,701
Non-current liabilities:	
Due within one year	40,000
Due in more than one year	<u>2,400,000</u>
Total liabilities	<u>2,509,127</u>
<b>NET POSITION</b>	
Net investment in capital assets	128,384
Restricted for debt service	130,004
Unrestricted	<u>5,990</u>
Total net position	<u>\$ 264,378</u>

See notes to the financial statements

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 121,218	\$ 121,218	\$ -	\$ -	\$ -
Maintenance and operations	262,391	196,109	106,532	2,097,031	2,137,281
Clubhouse	131,064	-	-	-	(131,064)
Conveyance of infrastructure	2,862,710	-	-	-	(2,862,710)
Interest on long-term debt	134,599	175,217	8,183	-	48,801
Total governmental activities	3,511,982	492,544	114,715	2,097,031	\$ (807,692)
General revenues:					
Investment earnings					1,525
Total general revenues					1,525
Change in net position					(806,167)
Net position - beginning					1,070,545
Net position - ending					\$ 264,378

See notes to the financial statements

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash and cash equivalents	\$ 14,513	\$ -	\$ -	\$ 14,513
Investments	57	184,705	48	184,810
Prepaid items	5,751	-	-	5,751
Deposits	95	-	-	95
<b>Total assets</b>	<b>\$ 20,416</b>	<b>\$ 184,705</b>	<b>\$ 48</b>	<b>\$ 205,169</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 14,426	\$ -	\$ -	\$ 14,426
<b>Total liabilities</b>	<b>\$ 14,426</b>	<b>-</b>	<b>-</b>	<b>\$ 14,426</b>
Fund balances:				
Nonspendable:				
Prepaid items	5,751	-	-	5,751
Deposits	95	-	-	95
Restricted for:				
Debt service	-	184,705	-	184,705
Capital projects	-	-	48	48
Unassigned	144	-	-	144
<b>Total fund balances</b>	<b>5,990</b>	<b>184,705</b>	<b>48</b>	<b>190,743</b>
<b>Total liabilities and fund balances</b>	<b>\$ 20,416</b>	<b>\$ 184,705</b>	<b>\$ 48</b>	<b>\$ 205,169</b>

See notes to the financial statements

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

Total fund balances - governmental funds	\$ 190,743
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	2,781,898
Accumulated depreciation	<u>(213,562)</u>
	2,568,336

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(54,701)
Bonds payable	<u>(2,440,000)</u>
	(2,494,701)
Net position of governmental activities	<u>\$ 264,378</u>

See notes to the financial statements

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Special assessments	\$ 317,327	\$ 175,217	\$ -	\$ 492,544
Developer contributions	106,532	-	-	106,532
Interest earnings	1,525	8,183	47	9,755
Total revenues	425,384	183,400	47	608,831
<b>EXPENDITURES</b>				
Current:				
General government	120,534	-	684	121,218
Maintenance and operations	172,046	-	-	172,046
Clubhouse	131,064	-	-	131,064
Debt service:				
Principal	-	40,000	-	40,000
Interest	-	133,163	-	133,163
Total expenditures	423,644	173,163	684	597,491
Excess (deficiency) of revenues over (under) expenditures	1,740	10,237	(637)	11,340
Fund balances - beginning	4,250	174,468	685	179,403
Fund balances - ending	\$ 5,990	\$ 184,705	\$ 48	\$ 190,743

See notes to the financial statements

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$ 11,340
Amounts reported for governmental activities in the statement of activities are different because:	
The statement of activities reports noncash contributions as revenues, but these revenues are not reported in the governmental fund financial statements.	2,096,984
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	40,000
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	(1,436)
Conveyances of infrastructure improvements to other governments of previously capitalized capital assets is recorded as an expense in the statement of activities.	(2,862,710)
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	<u>(90,345)</u>
Change in net position of governmental activities	<u>\$ (806,167)</u>

See notes to the financial statements

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY**

Willow Creek Community Development District ("District") was established effective December 19, 2005 by Ordinance No. 88-2005 adopted by the City Council of the City of Titusville, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. On June 7, 2024, the boundaries of the District were amended to remove approximately 425.15 acres of land.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2025, all of the Board members are affiliated with KB Home Orlando LLC ("Developer").

The Board has the responsibility for:

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

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

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

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

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on benefited property within the District. Operation and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector and become payable on November 1 and due on or before the following March 31 of each year. For assessments billed and collected by the County Tax Collector, discounts are available for payments through February 28, and unpaid assessments become delinquent on April 1. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

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

### **Debt Service Fund**

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

### **Capital Projects Fund**

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

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

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

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

#### **Restricted Assets**

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

#### **Deposits and Investments**

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

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

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

#### **Prepaid Items**

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

#### **Capital Assets**

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

#### Capital Assets (Continued)

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

<u>Assets</u>	<u>Years</u>
Stormwater management	25
Improvements other than buildings	5 - 20

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

#### Unearned Revenue

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

#### Long-Term Obligations

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

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

#### Deferred Outflows/Inflows of Resources

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

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

#### Fund Equity/Net Position

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

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

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

## **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

#### Fund Equity/Net Position (Continued)

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

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

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

#### **Other Disclosures**

##### Use of Estimates

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

## **NOTE 3 - BUDGETARY INFORMATION**

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

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

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

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

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

### Investments

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

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fd Cl D	\$ 184,753	S&P AAAm	Weighted average of the fund portfolio: 45 days
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	57	S&P AAAm	Weighted average of the fund portfolio: 47 days
	<u>\$ 184,810</u>		

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

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

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

*External Investment Pool* – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2025, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

## NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<b><u>Governmental activities</u></b>				
Capital assets, being depreciated				
Stormwater management	\$ -	\$ 2,096,984	\$ -	\$ 2,096,984
Infrastructure - Building	2,862,710	-	(2,862,710)	-
Improvements other than buildings	684,914	-	-	684,914
Total capital assets, being depreciated	<u>3,547,624</u>	<u>2,096,984</u>	<u>(2,862,710)</u>	<u>2,781,898</u>
Less accumulated depreciation for:				
Stormwater management	-	55,920	-	55,920
Improvements other than buildings	123,217	34,425	-	157,642
Total accumulated depreciation	<u>123,217</u>	<u>90,345</u>	<u>-</u>	<u>213,562</u>
Total capital assets being depreciated	<u>3,424,407</u>	<u>2,006,639</u>	<u>(2,862,710)</u>	<u>2,568,336</u>
Governmental activities capital assets, net	<u>\$ 3,424,407</u>	<u>\$ 2,006,639</u>	<u>\$ (2,862,710)</u>	<u>\$ 2,568,336</u>

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$57,500,000. A portion of the project costs has been financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

During the current fiscal year, the District conveyed the clubhouse to Willow Creek II Community Development District for a total conveyance expense of \$2,862,710. Additionally, the District acquired stormwater management infrastructure improvements from the Developer for a total cost of \$2,096,984 in the current fiscal year.

Depreciation expense was charged to maintenance and operations function.

## NOTE 6 – LONG-TERM LIABILITIES

### **Series 2022**

On May 31, 2022, the District issued \$2,575,000 of Capital Improvement Revenue Bonds, Series 2022 consisting of \$200,000 Term Bonds due on May 1, 2027; \$255,000 Term Bonds due on May 1, 2032; \$780,000 Term Bonds due on May 1, 2042; \$1,340,000 Term Bonds due on May 1, 2052, with fixed interest rates ranging from 4.700% to 5.500%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2052.

The Series 2022 Bonds are subject to redemption at the option of the District prior to maturity in whole or in part on any date on or after May 1, 2032. The Series 2022 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

### **Long-term Debt Activity**

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2022	\$ 2,480,000	\$ -	\$ 40,000	\$ 2,440,000	\$ 40,000
Total	\$ 2,480,000	\$ -	\$ 40,000	\$ 2,440,000	\$ 40,000

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

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 40,000	\$ 131,282	\$ 171,282
2027	45,000	129,402	174,402
2028	45,000	127,288	172,288
2029	50,000	125,038	175,038
2030	50,000	122,538	172,538
2031-2035	300,000	570,994	870,994
2036-2040	395,000	481,314	876,314
2041-2045	510,000	363,750	873,750
2046-2050	675,000	205,978	880,978
2051-2052	330,000	27,500	357,500
	\$ 2,440,000	\$ 2,285,084	\$ 4,725,084

## **NOTE 7 – DEVELOPER TRANSACTIONS**

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

The Developer has agreed to fund portions of the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$106,532. Refer to Note 5 for additional Developer transactions.

## **NOTE 8 - CONCENTRATION**

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

## **NOTE 9 - INTERLOCAL AGREEMENTS**

The District entered into an Interlocal and Cost Share Agreement with Willow Creek II Community Development District ("Willow Creek II") on January 24, 2025. Both districts are located within the City of Titusville, Florida, and are related through geographic proximity and shared infrastructure. The agreement provides for reciprocal usage rights of certain facilities owned or operated by each district, including roadways, stormwater systems, landscaping, irrigation, environmental conservation areas, and recreational amenities.

Under the agreement, Willow Creek II initially assumes responsibility for the operation, maintenance, repair, and replacement of the shared facilities. Willow Creek II also provides staffing services to Willow Creek for facility management. Shared costs associated with these services are allocated annually based on the proportion of platted lots or units within each district as of May 1 of each year. During the current fiscal year, Willow Creek comprised 23.91% of the total platted lots or units and was thus responsible for 23.91% of the shared costs. The agreement remains in effect until mutually terminated by both districts, but not before the final repayment of any bonds issued to fund recreational facilities.

## **NOTE 10 - MANAGEMENT COMPANY**

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

## **NOTE 11 - RISK MANAGEMENT**

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

## **NOTE 12 - LITIGATION AND CLAIMS**

The District has been made aware of a pending notice of claim related to an alleged injury at the District's pool. Upon notification, the District referred the matter to its insurance carrier, which subsequently engaged a third-party claims administrator to handle the claim. If a lawsuit is filed, it is anticipated that District's insurance carrier will retain independent counsel to represent the District. At this time, the outcome of this matter cannot be determined; however, the District has no reason to believe that any potential liabilities would not be covered by its applicable insurance policies. Accordingly, no amounts related to this matter have been recorded in the accompanying financial statements.

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>	<u>Actual</u>	<u>Variance with Final Budget -</u>
	<u>Original &amp; Final</u>	<u>Amounts</u>	<u>Positive (Negative)</u>
<b>REVENUES</b>			
Assessments	\$ 316,281	\$ 317,327	\$ 1,046
Developer Contributions	388,137	106,532	(281,605)
Interest earnings	5,000	1,525	(3,475)
Total revenues	<u>709,418</u>	<u>425,384</u>	<u>(284,034)</u>
<b>EXPENDITURES</b>			
Current:			
General government	108,940	120,534	(11,594)
Maintenance and operations	229,217	172,046	57,171
Clubhouse	371,261	131,064	240,197
Total expenditures	<u>709,418</u>	<u>423,644</u>	<u>285,774</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>1,740</u>	<u>\$ 1,740</u>
Fund balance - beginning		<u>4,250</u>	
Fund balance - ending		<u>\$ 5,990</u>	

See notes to required supplementary information

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

**WILLOW CREEK COMMUNITY DEVELOPMENT DISTRICT  
CITY OF TITUSVILLE, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	2
Employee compensation	\$0
Independent contractor compensation	\$376,999
Construction projects to begin on or after October 1; (\$65K)	\$0
 Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$102.62 - \$900.00 Debt service - \$765.90
Special assessments collected	\$492,544
Outstanding Bonds:	
Series 2022, due May 1, 2052	\$2,440,000



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

To the Board of Supervisors  
Willow Creek Community Development District  
City of Titusville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Willow Creek Community Development District, City of Titusville, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated December 2, 2025.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

December 2, 2025



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

To the Board of Supervisors  
Willow Creek Community Development District  
City of Titusville, Florida

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

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

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

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

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

December 2, 2025



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

To the Board of Supervisors  
Willow Creek Community Development District  
City of Titusville, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Willow Creek Community Development District, City of Titusville, Florida, ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated December 2, 2025.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 2, 2025, should be considered in conjunction with this management letter.

**Purpose of this Letter**

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

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

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

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

December 2, 2025

## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None

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

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

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

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

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

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

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

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

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

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

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

# SECTION 6

# SECTION C



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# WILLOW CREEK I AND II CDD

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January 2026 Field Report



## WILLOW CREEK I AND II CDD

### Field

- Working on second round of erosion issues
  - Approximately 140 houses dealing with minor to major erosion issues
  - Looking to add dirt to regrade slopes and then add sod
  - Robertson's is working on proposal for worst cases then will work through the rest over time.
- Tree work that was approved at November Meeting was completed by Robertson's
- Proposals
  - Tree debris removal
  - Cattails in pond on Torbato Trl
  - Mulch for entrance
  - Plants and rock for clubhouse

### LAKES

- Ponds were treated by Solitude.
- Waiting for Hall Fountains to be able to come out to repair the front fountain.
  - Also looking for other local options that may be able to come out sooner.
- Pressure washing
  - Looking into options that are safe for pond use.

### Clubhouse

- Strada installed additional key fob access points to door by gym and pool gate by the pickleball courts.
- Key Fob distribution
  - Approximately 340 distributed so far
- Playground Equipment Update?
  - Benches
  - Trashcan
- List of clubhouse needs- Waiting on KB
  - Holes in splashpad area from fence were filled
  - Family restroom door handle was replaced



- Bricks on pool deck were fixed.
- Water drinking fountain outlet issue
- Christmas light were installed around Thanksgiving and taken down the beginning of January
  - Will need to have an electrician out for the outlet by the entrance- had issues with it tripping which caused issues with irrigation.
- Mailboxes
  - Added solar lights to mailboxes after residents request.
- Insurance Visit
  - Signage
    - Pool Rules
    - No Lifeguard
    - Pickleball
    - Fitness Center
    - Playground
    - Clubhouse

# SECTION i

## ESTIMATE

Robertson's Lawns Inc.  
580 Cox Rd  
Cocoa, FL 32926

accounting@robertsonlandscape.co  
m  
+1 (321) 422-3844



### Bill to

Willow Creek II Community Development  
District  
219 E. Livingston Street  
Orlando, FL 32801 US

### Estimate details

Sales Rep: Brad Parsons

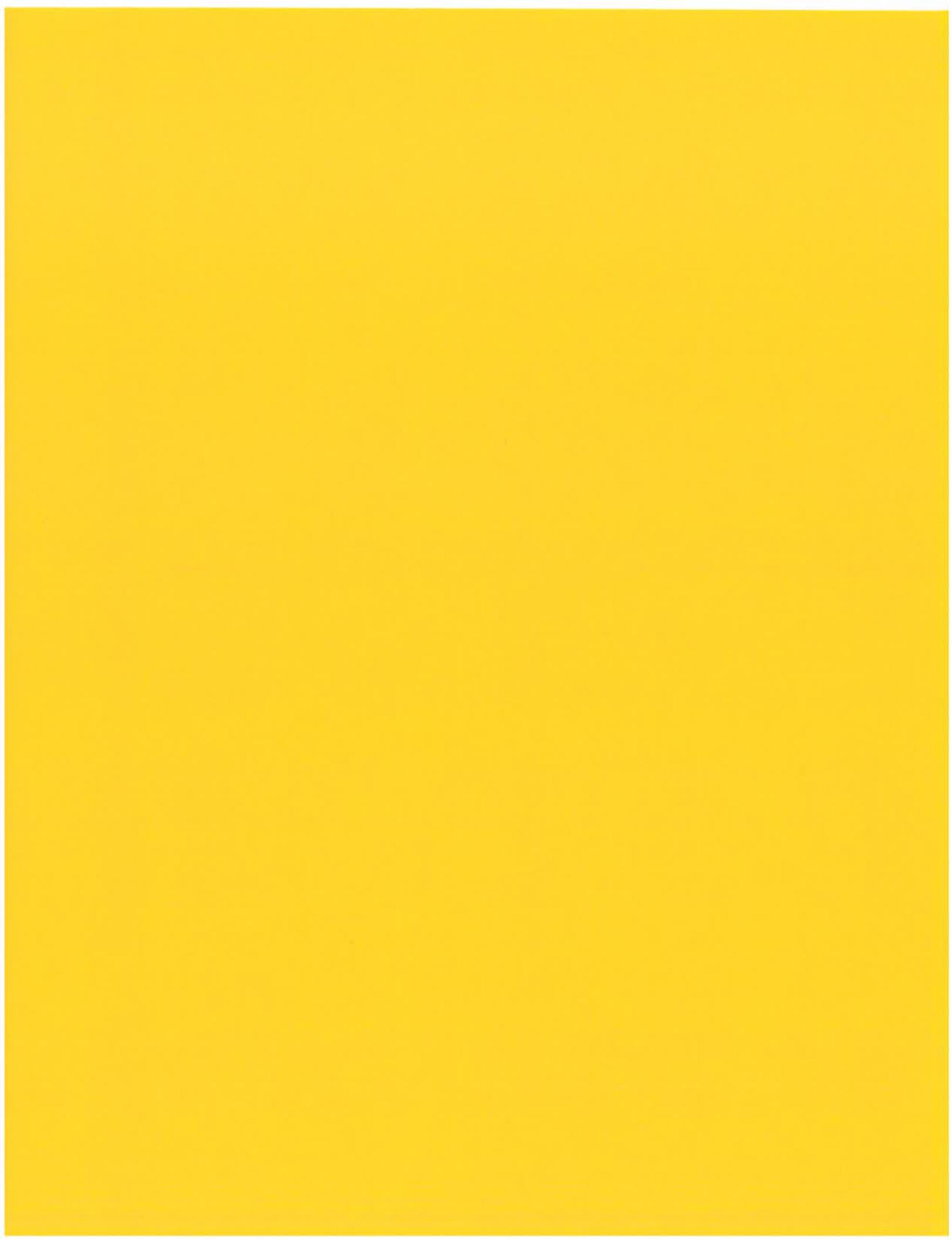
Estimate no.: 2548

Estimate date: 12/12/2025

#	Product or service	Description	Qty	Rate	Amount
1.	<b>4005 Enhancements</b>	Dredging pond for removal of cattail plants. Plant debris will be left to dry for approximately a week and then hauled off for removal.	1	\$3,600.00	\$3,600.00
				<b>Total</b>	<b>\$3,600.00</b>

Accepted date

Accepted by



## ESTIMATE

Robertson's Lawns Inc.  
580 Cox Rd  
Cocoa, FL 32926

accounting@robertsonlandscape.co  
m  
+1 (321) 422-3844



### Bill to

Willow Creek II Community Development  
District  
219 E. Livingston Street  
Orlando, FL 32801 US

### Estimate details

P.O. Number: 8198 Cortese Dr

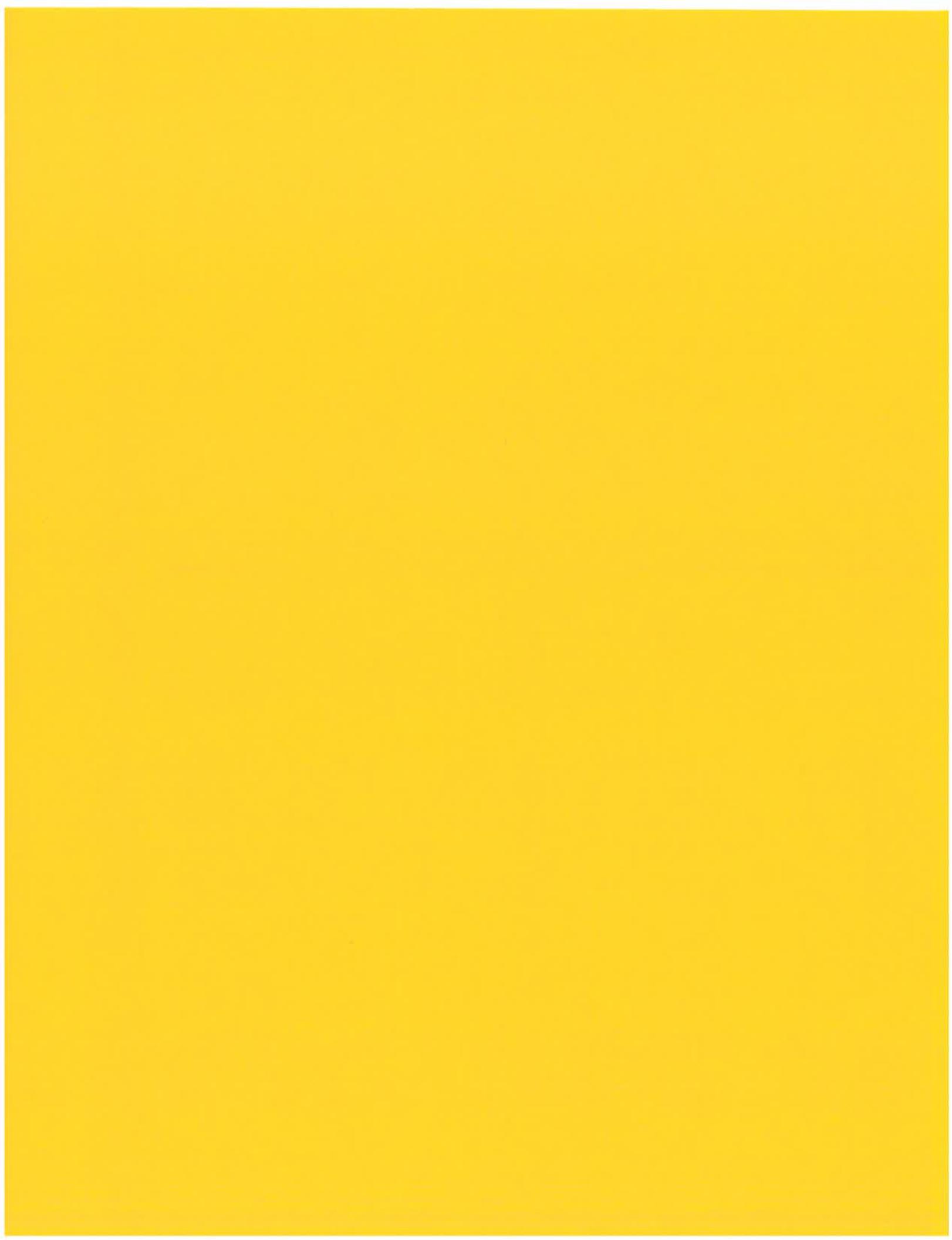
Estimate no.: 2566

Estimate date: 12/04/2025

#	Product or service	Description	Qty	Rate	Amount
1.	<b>4005 Enhancements</b>	8198 Cortese Dr.	1	\$4,200.00	\$4,200.00
		Remove debris that was left from a tree cut down from previous company. Debris was left in conservation area and needs to be cut into smaller pieces and removed from site. *No access to main road around house- will need to access between houses 8238 Cortese and 8228 (see photo attached). Small machine will be used to haul debris out and may leave ruts in grass. Please have any downspouts moved.			
		Please note second option. Debris cut into smaller pieces and moved further back into woods out of site \$2,800			
				<b>Total</b>	<b>\$4,200.00</b>

Accepted date

Accepted by



## ESTIMATE

Robertson's Lawns Inc.  
580 Cox Rd  
Cocoa, FL 32926

accounting@robertsonlandscape.co  
m  
+1 (321) 422-3844



### Bill to

Willow Creek II Community Development  
District  
219 E. Livingston Street  
Orlando, FL 32801 US

### Estimate details

Estimate no.: 2545  
Estimate date: 12/11/2025

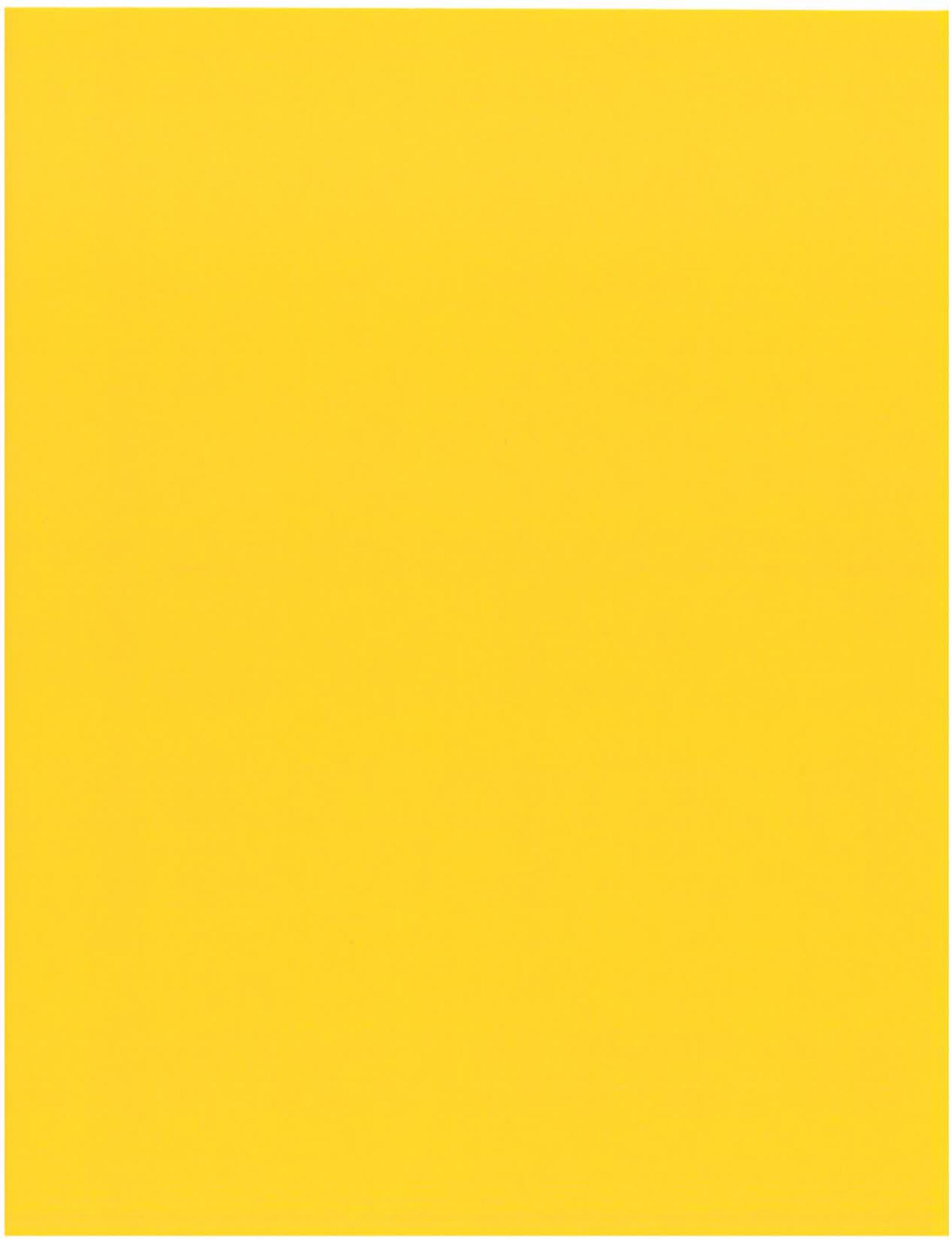
P.O. Number: Remove debris

Sales Rep: Krista

#	Product or service	Description	Qty	Rate	Amount
1.	<b>4005 Enhancements</b>	Remove debris from backyard from tree removal in conservation area. Remove from site and dispose of it. Address: 8278 Cortese Dr.  Note: Homeowner has agreed to remove downspouts from the yard so we can access the side yard with equipment that will be needed to haul debris away. We are not responsible for damage downspouts if not removed. There will be some damage to turf from equipment.	1	\$4,600.00	\$4,600.00
				<b>Total</b>	<b>\$4,600.00</b>

Accepted date

Accepted by



## ESTIMATE

Robertson's Lawns Inc.  
580 Cox Rd  
Cocoa, FL 32926

accounting@robertsonlandscape.co  
m  
+1 (321) 422-3844



### Bill to

Willow Creek II Community Development  
District  
219 E. Livingston Street  
Orlando, FL 32801 US

### Estimate details

P.O. Number: Club House

Estimate no.: 2564

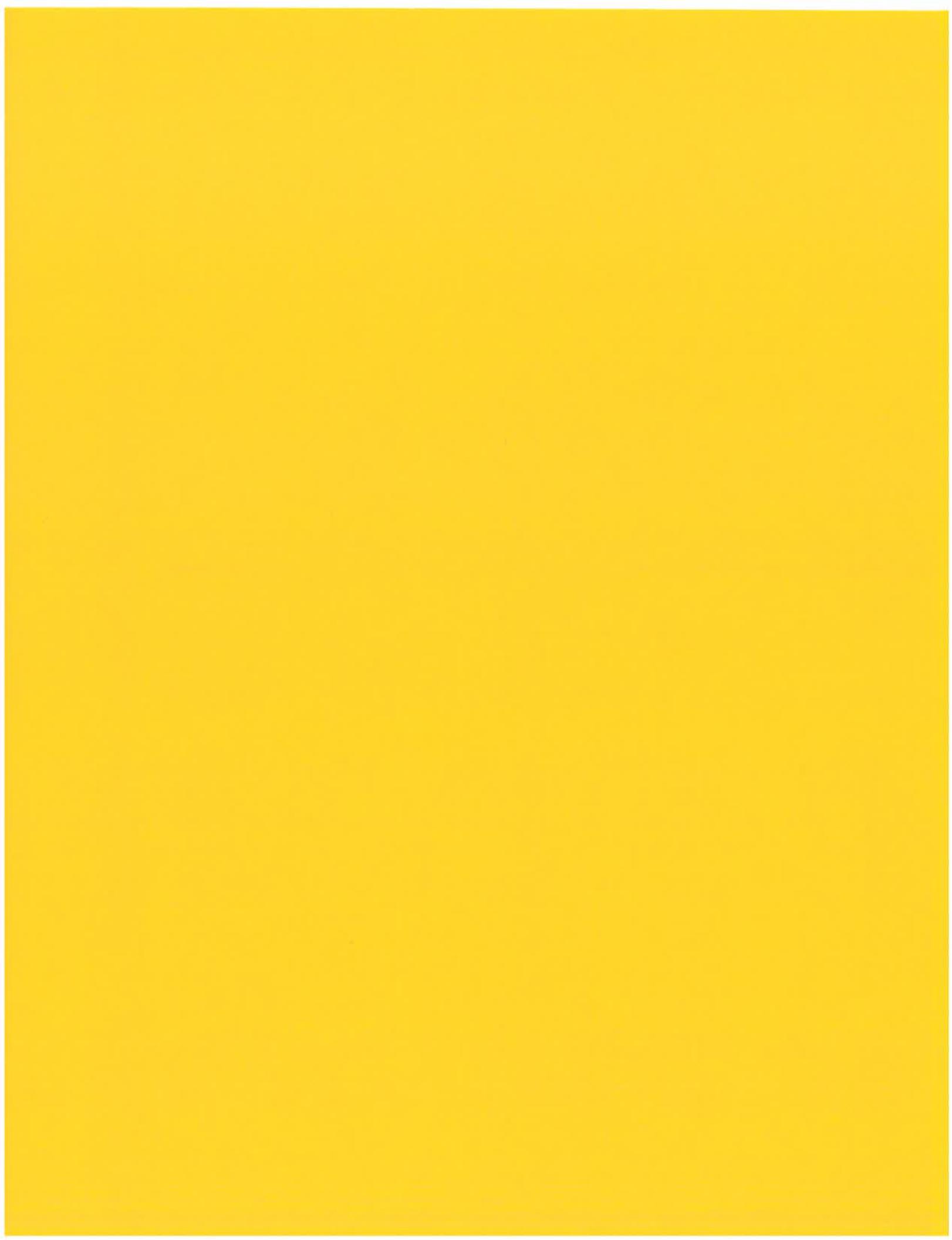
Estimate date: 12/23/2025

#	Product or service	Description	Qty	Rate	Amount
1.	<b>4005 Enhancements</b>	Install rock and the bottom of the downspouts around the club house. Estimated to use 3 CY	3	\$425.00	\$1,275.00
2.	<b>4005 Enhancements</b>	Install Plants around clubhouse that are dead and need to be replaced. #30 3 gallon Variegated Arboricola #60 3 gallon Ixora #100 1 gallon Jasmine	1	\$1,870.00	\$1,870.00
				<b>Total</b>	<b>\$3,145.00</b>

---

Accepted date

Accepted by



## ESTIMATE

Robertson's Lawns Inc.  
580 Cox Rd  
Cocoa, FL 32926

accounting@robertsonlandscape.co  
m  
+1 (321) 422-3844



### Bill to

Willow Creek II Community Development  
District  
219 E. Livingston Street  
Orlando, FL 32801 US

### Estimate details

P.O. Number: Entrance Mulch

Estimate no.: 2568

Estimate date: 12/04/2025

#	Product or service	Description	Qty	Rate	Amount
1.	<b>4005 Enhancements</b>	Install Pine bark mulch at entrance Estimated to need 200 CY of mulch This will not cover the full entrance will cover approximately 1/4 up the main road from sign.	200	\$75.00	\$15,000.00
				<b>Total</b>	<b>\$15,000.00</b>

Accepted date

Accepted by

## SECTION ii

## Signs for Clubhouse

Gym: use sign holder (\$20 for 10)- need 3

Playground: \$63.12 plus \$70.96 for post (will need to hire someone to install)

Pickleball: \$41.43 (attach to fencing) (will need fence mounting)

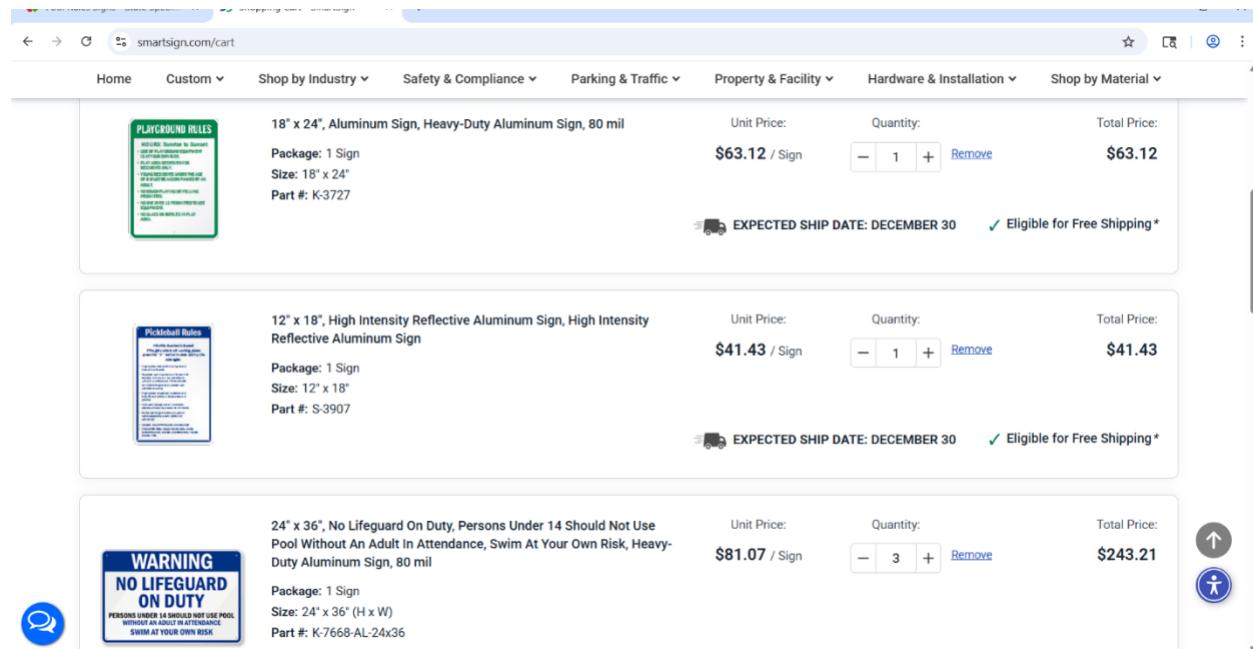
No lifeguard: \$81.07 (need 3- \$243.21) (will need mounting)

Pool: \$216.96 (need 2- \$433.92) <https://www.safetysign.com/products/14774/florida-pool-rules-sign> (will need mounting)

Clubhouse rules: use sign holder

Pool rules for gate: \$40.30 (will need mounting)

Total: 912.93 (with tax- \$976.83)



18" x 24", Aluminum Sign, Heavy-Duty Aluminum Sign, 80 mil  
Package: 1 Sign  
Size: 18" x 24"  
Part #: K-3727

12" x 18", High Intensity Reflective Aluminum Sign, High Intensity Reflective Aluminum Sign  
Package: 1 Sign  
Size: 12" x 18"  
Part #: S-3907

24" x 36", No Lifeguard On Duty, Persons Under 14 Should Not Use Pool Without An Adult In Attendance, Swim At Your Own Risk, Heavy-Duty Aluminum Sign, 80 mil  
Package: 1 Sign  
Size: 24" x 36" (H x W)  
Part #: K-7668-AL-24x36

[Continue Shopping](#)

	12" x 18", Reflective Aluminum Sign, Engineer Grade Reflective Aluminum Sign Package: 1 Sign Size: 12" x 18" Part #: K-3408-ALL	Unit Price: <b>\$40.30</b> / Sign	Quantity: - 1 +	Total Price: <b>\$40.30</b>
---	--	--------------------------------------	--------------------	--------------------------------

EXPECTED SHIP DATE: DECEMBER 30 ✓ Eligible for Free Shipping\*

	96" x 2.25", U-Channel Sign Post Kit - 8' tall, Standard (2-1/4" Wide) Standard U-Channel Sign Post Package: 1 Post Size: 96" x 2.25" Part #: K-153-8MK	Unit Price: <b>\$70.96</b> / Post	Quantity: - 1 +	Total Price: <b>\$70.96</b>
---	--	--------------------------------------	--------------------	--------------------------------

EXPECTED SHIP DATE: DECEMBER 30 ✓ Eligible for Free Shipping\*

[SafetySign.com](#) / [Property](#) / [Security](#) / [Swimming Signs](#) / [Pool Signs By State](#) / [Florida Pool Signs](#) / Florida Pool Rules Sign

## Florida Pool Rules Sign

Complies with Chapter 4, Section 454.1.2.3.5

Size: 36" x 48"

Material:

4 mm Corrugated Plastic [i](#)  
 .080" White Rust-Free Aluminum [i](#)

Laminate: None

Mounting: Four 5/16" holes (one in each corner)

Packaging: Sold Individually. Ships in its own package.

Item #: F8510-P2C

Sign Reads: Pool Rules; 1.No food or beverages in the pool or on pool wet deck. Commercially bottled water in plastic bottles is allowed on the pool wet deck for pool patron hydration. 2.No sunbathing on the pool deck. 3.Pool hours: - A.M. to - P.M. 4.Shower before entering. 5.Do not swallow the pool water. 6.Do not place furniture in pool. 7.WARNING: DROP OFF AT SUN SHELF EDGE IS FEET DEEP 9.POOL MAXIMUM DEPTH: FEET NO DIVING

Compliance: Florida Building Code

**Price: \$216.96**

Total Price: \$433.92

Low Price Guarantee [i](#)

Qty	1-2	3-4	5-9	10-19	20-39	40+
Each	\$216.96	\$210.47	\$204.18	\$198.00	\$192.14	\$186.31

Qty **Add to Cart****Request a Quote**Ships Wednesday [i](#)

Need a quote for a large order? Call 973-405-2672.



# SECTION 7

# SECTION A

**Willow Creek**  
**COMMUNITY DEVELOPMENT DISTRICT**

**Check Register**

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
10/1 - 10/31/25	760-763	\$7,151.84
11/1 - 11/30/25	764-765	\$3,981.37
<b>TOTAL CHECKS</b>		<b>\$11,133.21</b>

<i>Date</i>	<i>ACH</i>	<i>Amount</i>
10/1 - 10/31/25	80009-80011	\$12,592.36
11/1 - 11/30/25	80012-80013	\$4,396.69
<b>TOTAL ACH</b>		<b>\$16,989.05</b>
<b>TOTAL</b>		<b>\$28,122.26</b>

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/11/25  
\*\*\* CHECK DATES 10/01/2025 - 10/31/2025 \*\*\* PAGE 1  
WILLOW CREEK CDD  
RANK A WILLOW CREEK CDD

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	ITEM #
10/21/25	00015	10/01/25	92991	202510	310-51300-54000					*	175.00		
			SPECIAL DISTRICT FEE FY26						FLORIDACOMMERCE			175.00	000760
10/21/25	00004	7/31/25	7251392	202507	310-51300-48000					*	451.68		
			NOTICE OF BUDGET HEARING										
		9/30/25	7353509	202509	310-51300-48000					*	231.77		
			NOTICE OF BUDGET HEARING										
		9/30/25	7353509	202509	310-51300-48000					*	6.77		
			LATE FEES										
									GANNETT FLORIDA LOCALIQ				
10/21/25	00046	9/15/25	1	202510	310-51300-31400					*	2,000.00		
			ASSESSMENT ROLL CERT FY26										
		10/01/25	2	202510	310-51300-34000					*	3,471.58		
			OCT 25 - MAMAGEMENT FEES										
		10/01/25	2	202510	310-51300-35110					*	133.75		
			OCT 25 - WEBSITE ADMIN										
		10/01/25	2	202510	310-51300-35100					*	83.33		
			OCT 25 - IT										
		10/01/25	2	202510	310-51300-31300					*	222.92		
			OCT 25 - DISSEMINATION										
		10/01/25	2	202510	310-51300-51000					*	.06		
			OCT 25 - OFFICE SUPPLIES										
		10/01/25	2	202510	310-51300-42000					*	1.48		
			OCT 25 - POSTAGE										
									GMS-CENTRAL FLORIDA, LLC				
10/21/25	00024	10/10/25	13426	202509	310-51300-31500					*	373.50		
			GEN COUNSEL 9/1-9/30/25										
									KILINSKI   VAN WYK, PLLC				
									TOTAL FOR BANK A				
										7,151.84			

WILL -WILLOW CREEK- TCESSNA

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/11/25 PAGE 2  
\*\*\* CHECK DATES 10/01/2025 - 10/31/2025 \*\*\* WILLOW CREEK CDD  
BANK Z WILLOW CREEK AUTOPY

WILL -WILLOW CREEK- TCESSNA

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/11/25 PAGE 1  
\*\*\* CHECK DATES 11/01/2025 - 11/30/2025 \*\*\* WILLOW CREEK CDD  
BANK A WILLOW CREEK CDD

WILL -WILLOW CREEK- TCESSNA

AP300R YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER RUN 12/11/25 PAGE 2  
\*\*\* CHECK DATES 11/01/2025 - 11/30/2025 \*\*\* WILLOW CREEK CDD  
BANK 7 WILLOW CREEK AUTOPY

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	AMOUNT #
11/10/25	00020	10/22/25	SEPTEMBE	202509	320-53800-43150					*	630.78		
			IRRIG	9/3-9/30/25									
		10/22/25	SEPTEMBE	202509	320-53800-43150					*	60.52		
			IRRIG	9/3-9/30/25									
		10/22/25	SEPTEMBE	202509	320-53800-43100					*	13.02		
			REUSE	9/3-9/30/25									
		10/22/25	SEPTEMBE	202509	320-53800-43100					*	64.00		
			REUSE	9-5-10/3/25									
		10/22/25	SEPTEMBE	202509	320-53800-43150					*	1.40		
			FEES										
									CITY OF TITUSVILLE (AUTO-PAY)			769.72	080012
11/29/25	00019	11/04/25	OCTOBER	202510	320-53800-43000					*	32.03		
			ENTRANCE	10/13-11/11/25									
		11/04/25	OCTOBER	202510	320-53800-43000					*	58.00		
			LIFT STATION	10/7-11/5/25									
		11/04/25	OCTOBER	202510	320-53800-43000					*	27.20		
			FOUNTAIN	10/13-11/11/25									
		11/04/25	OCTOBER	202510	320-53800-43000					*	61.76		
			LS	10/14-11/12/25									
		11/04/25	OCTOBER	202510	320-53800-43000					*	411.61		
			FOUNTAIN	10/14-11/12/25									
		11/04/25	OCTOBER	202510	320-53800-43000					*	402.48		
			FOUNTAIN	10/14-11/12/25									
		11/04/25	OCTOBER	202510	320-53800-43000					*	1.05		
			LS	10/14-10/15/25									
		11/04/25	OCTOBER	202510	320-53800-43001					*	2,632.84		
			SL	10/7-11/5/25									
			FPL (AUTOPAY)									3,626.97	080013
									TOTAL FOR BANK Z		4,396.69		
									TOTAL FOR REGISTER		8,378.06		

WILL -WILLOW CREEK- TCESSNA

# SECTION B

**Willow Creek**  
*Community Development District*

***Unaudited Financial Reporting***  
*November 30, 2025*



# Table of Contents

1	<u>Balance Sheet</u>
2	<u>General Fund</u>
3	<u>Debt Service Fund Series 2022</u>
4	<u>Capital Project Fund Series 2022</u>
5-6	<u>Month to Month</u>
7	<u>Long Term Debt Report</u>
8	<u>Assessment Receipt Schedule</u>

**Willow Creek**  
**Community Development District**  
**Combined Balance Sheet**  
**November 30, 2025**

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Project Fund</i>	<i>Totals Governmental Funds</i>
<b>Assets:</b>				
<u>Cash:</u>				
Operating Account	\$ 13,148	\$ -	\$ -	\$ 13,148
Due from General Fund	- 162	162	- -	162
<u>Investments:</u>				
Stateboard of Administraton (SBA)	57	- -	- -	57
<b>Series 2022</b>				
Reserve	- -	87,550	- -	87,550
Revenue	- -	31,425	- -	31,425
Prepayment	- -	1,215	- -	1,215
Construction	- -	- -	48	48
Deposits	95	- -	- -	95
<b>Total Assets</b>	<b>\$ 13,300</b>	<b>\$ 120,352</b>	<b>\$ 48</b>	<b>\$ 133,700</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 5,602	\$ - -	\$ - -	\$ 5,602
Due to Debt Service	162	- -	- -	162
<b>Total Liabilites</b>	<b>\$ 5,764</b>	<b>\$ - -</b>	<b>\$ - -</b>	<b>\$ 5,764</b>
<b>Fund Balance:</b>				
Nonspendable:				
Deposits	\$ 95	\$ - -	\$ - -	\$ 95
Restricted for:				
Debt Service	- -	120,352	- -	120,352
Capital Project	- -	48	48	48
Unassigned	7,441	- -	- -	7,441
<b>Total Fund Balances</b>	<b>\$ 7,536</b>	<b>\$ 120,352</b>	<b>\$ 48</b>	<b>\$ 127,936</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 13,300</b>	<b>\$ 120,352</b>	<b>\$ 48</b>	<b>\$ 133,700</b>

**Willow Creek**  
**Community Development District**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2025**

	Adopted Budget	Prorated Budget Thru 11/30/25	Actual Thru 11/30/25	Variance
<b><u>Revenues:</u></b>				
Special Assessments - Tax Roll	\$ 274,104	\$ 254	\$ 254	\$ -
Developer Contribution	26,446	26,446	26,446	-
Developer Contribution-Shared Cost*	-	-	23,381	23,381
<b>Total Revenues</b>	<b>\$ 300,550</b>	<b>\$ 26,700</b>	<b>\$ 50,081</b>	<b>\$ 23,381</b>
<b><u>Expenditures:</u></b>				
<b><u>General &amp; Administrative:</u></b>				
Engineering	\$ 10,000	\$ 1,667	\$ -	\$ 1,667
Attorney	30,000	5,000	-	5,000
Annual Audit	5,100	-	-	-
Assessment Administration	2,000	2,000	2,000	-
Dissemination Agent	2,675	446	446	(0)
Trustee Fees	5,000	-	-	-
Management Fees	41,659	6,943	6,943	0
Property Appraiser	150	-	-	-
Information Technology	1,000	167	167	0
Website Maintenance	1,605	268	268	-
Postage & Delivery	800	133	1	132
Insurance General Liability	8,879	8,879	5,751	3,128
Printing & Binding	500	83	-	83
Legal Advertising	1,000	167	-	167
Other Current Charges	898	150	105	45
Office Supplies	100	17	0	17
Dues, Licenses & Subscriptions	175	175	175	-
<b>Total General &amp; Administrative</b>	<b>\$ 111,541</b>	<b>\$ 26,094</b>	<b>\$ 15,855</b>	<b>\$ 10,238</b>
<b><u>Operations &amp; Maintenance</u></b>				
<b>Field Expenditures</b>				
Utilities - Electric	\$ 25,020	\$ 4,170	\$ 1,994	\$ 2,176
Utilities - Streetlights	19,200	3,200	5,266	(2,066)
Utilities - Water & Sewer	5,736	956	1,970	(1,014)
Property Taxes	-	-	70	(70)
Interlocal-Governmental Expense *	66,085	11,014	8,192	2,822
<b>Subtotal Field Expenditures</b>	<b>\$ 116,041</b>	<b>\$ 19,340</b>	<b>\$ 17,491</b>	<b>\$ 1,849</b>
<b>Clubhouse Expenditures</b>				
Interlocal-Governmental Expense *	\$ 72,969	\$ 12,161	\$ 15,189	\$ (3,028)
<b>Subtotal Clubhouse Expenditures</b>	<b>\$ 72,969</b>	<b>\$ 12,161</b>	<b>\$ 15,189</b>	<b>\$ (3,028)</b>
<b>Total Operations &amp; Maintenance</b>	<b>\$ 189,009</b>	<b>\$ 31,502</b>	<b>\$ 32,680</b>	<b>\$ (1,179)</b>
<b>Total Expenditures</b>	<b>\$ 300,550</b>	<b>\$ 57,595</b>	<b>\$ 48,535</b>	<b>\$ 9,060</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ (30,895)</b>	<b>\$ 1,546</b>	<b>\$ 32,441</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ (30,895)</b>	<b>\$ 1,546</b>	<b>\$ 32,441</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 5,990</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 7,536</b>	

\* Shared cost and developer contribution with Willow Creek II CDD

**Willow Creek**  
**Community Development District**  
**Debt Service Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2025**

	Adopted Budget	Prorated Budget Thru 11/30/25	Actual Thru 11/30/25	Variance
<b>Revenues:</b>				
Special Assessments - Tax Roll	\$ 174,947	\$ 162	\$ 162	\$ -
Interest Income	3,500	583	1,126	543
<b>Total Revenues</b>	<b>\$ 178,447</b>	<b>\$ 745</b>	<b>\$ 1,288</b>	<b>\$ 543</b>
<b>Expenditures:</b>				
Interest - 11/01	\$ 65,641	\$ 65,641	\$ 65,641	\$ -
Interest - 5/01	65,641	-	-	-
Principal - 5/01	40,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 171,283</b>	<b>\$ 65,641</b>	<b>\$ 65,641</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditure</b>	<b>\$ 7,164</b>	<b>\$ (64,896)</b>	<b>\$ (64,353)</b>	<b>\$ 543</b>
<b>Net Change in Fund Balance</b>	<b>\$ 7,164</b>	<b>\$ (64,896)</b>	<b>\$ (64,353)</b>	<b>\$ 543</b>
<b>Fund Balance - Beginning</b>	<b>\$ 97,423</b>		<b>\$ 184,705</b>	
<b>Fund Balance - Ending</b>	<b>\$ 104,587</b>		<b>\$ 120,352</b>	

**Willow Creek**  
**Community Development District**  
**Capital Projects Fund Series 2022**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For The Period Ending November 30, 2025**

	Adopted Budget	Prorated Budget Thru 11/30/25	Actual Thru 11/30/25	Variance
<b>Revenues</b>				
Interest Income	\$ -	\$ -	\$ 0	\$ 0
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditure</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 0</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 48</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 48</b>	

**Willow Creek**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total	TRUE UP 23.91%
<b>Revenues:</b>														
Special Assessments - Tax Roll	\$ -	\$ 254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254	\$ -
Developer Contribution	26,446	-	-	-	-	-	-	-	-	-	-	-	26,446	-
Developer Contribution-Shared Cost*	7,871	15,510	-	-	-	-	-	-	-	-	-	-	23,381	23,381.04
Interest Income	0	0	-	-	-	-	-	-	-	-	-	-	0	-
<b>Total Revenues</b>	<b>\$ 34,317</b>	<b>\$ 15,764</b>	<b>\$ -</b>	<b>\$ 50,081</b>	<b>\$ 23,381.04</b>									
<b>Expenditures:</b>														
<i>General &amp; Administrative:</i>														
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	-
Dissemination Agent	223	223	-	-	-	-	-	-	-	-	-	-	446	-
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,472	3,472	-	-	-	-	-	-	-	-	-	-	6,943	-
Property Appraiser	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	83	83	-	-	-	-	-	-	-	-	-	-	167	-
Website Maintenance	134	134	-	-	-	-	-	-	-	-	-	-	268	-
Postage & Delivery	1	-	-	-	-	-	-	-	-	-	-	-	1	-
Insurance General Liability	5,751	-	-	-	-	-	-	-	-	-	-	-	5,751	-
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Charges	49	56	-	-	-	-	-	-	-	-	-	-	105	-
Office Supplies	0	-	-	-	-	-	-	-	-	-	-	-	0	-
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175	-
<b>Total General &amp; Administrative</b>	<b>\$ 11,888</b>	<b>\$ 3,967</b>	<b>\$ -</b>	<b>\$ 15,855</b>	<b>\$ -</b>									
<i>Operations &amp; Maintenance</i>														
<b>Field Expenditures</b>														
Field Management	\$ 1,101	\$ 1,101	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,202	\$ 526.50
Utilities - Electric	994	1,000	-	-	-	-	-	-	-	-	-	-	1,994	-
Utilities - Streetlights	2,633	2,633	-	-	-	-	-	-	-	-	-	-	5,266	-
Utilities - Water & Sewer	985	985	-	-	-	-	-	-	-	-	-	-	1,970	-
Irrigation Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	70	-	-	-	-	-	-	-	-	-	-	70	-
Landscape Maintenance	14,695	14,695	-	-	-	-	-	-	-	-	-	-	29,390	7,027.15
Mulch	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pest Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	1,335	1,335	-	-	-	-	-	-	-	-	-	-	2,670	638.40
Wetlands/Preserves	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Washing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Field Expenditures</b>	<b>\$ 21,743</b>	<b>\$ 21,819</b>	<b>\$ -</b>	<b>\$ 43,562</b>	<b>\$ 8,192.04</b>									

**Willow Creek**  
**Community Development District**  
**Month to Month**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total	TRUE UP 23.91%
<b>Clubhouse Expenditures</b>														
Management Fees	\$ 6,850	\$ 6,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,700	\$ 3,275.67
Access Control	86	86	-	-	-	-	-	-	-	-	-	-	172	41.12
Alarm Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pool Monitoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility - Electric	2,168	2,168	-	-	-	-	-	-	-	-	-	-	4,336	1,036.65
Utility - Water & Sewer	337	337	-	-	-	-	-	-	-	-	-	-	674	161.03
Cable/Internet Services	399	293	-	-	-	-	-	-	-	-	-	-	693	165.60
Telephone	12,000	7,797	-	-	-	-	-	-	-	-	-	-	19,797	4,733.46
Property Insurance	-	2,465	-	-	-	-	-	-	-	-	-	-	2,465	589.37
Landscape Maintenance	1,430	1,305	-	-	-	-	-	-	-	-	-	-	2,735	653.94
Landscape Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pest Control	-	195	-	-	-	-	-	-	-	-	-	-	195	46.62
Pool & Spa Maintenance	2,000	2,000	-	-	-	-	-	-	-	-	-	-	4,000	956.40
Repairs and Maintenance	260	-	-	-	-	-	-	-	-	-	-	-	260	62.17
Janitorial Maintenance	2,300	2,300	-	-	-	-	-	-	-	-	-	-	4,600	1,099.86
Janitorial Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Equipment Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies/Clubhouse Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Air Conditioning Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fitness Equipment Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Window Cleaning/Pressure Cleaning	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Porter Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trash Collection	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Holiday Lighting	-	9,900	-	-	-	-	-	-	-	-	-	-	9,900	2,367.09
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Amenity Expenditures</b>	<b>\$ 27,830</b>	<b>\$ 35,696</b>	<b>\$ -</b>	<b>\$ 63,526</b>	<b>\$ 15,188.99</b>									
<b>Total Operations &amp; Maintenance</b>	<b>\$ 49,573</b>	<b>\$ 57,515</b>	<b>\$ -</b>	<b>\$ 107,087</b>	<b>\$ 23,381.04</b>									
<b>Total Expenditures</b>	<b>\$ 61,461</b>	<b>\$ 61,482</b>	<b>\$ -</b>	<b>\$ 122,943</b>	<b>\$ 23,381.04</b>									
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (27,143)</b>	<b>\$ (45,718)</b>	<b>\$ -</b>	<b>\$ (72,861)</b>	<b>\$ -</b>									
<b>Net Change in Fund Balance</b>	<b>\$ (27,143)</b>	<b>\$ (45,718)</b>	<b>\$ -</b>	<b>\$ (72,861)</b>	<b>\$ -</b>									

**Willow Creek**  
**Community Development District**  
**Long Term Debt Report**

<b>Series 2022, Capital Improvement Revenue Bonds</b>	
Original Amount	\$2,575,000
Interest Rate:	4.7000%, 5.0000%, 5.375%, 5.500%
Maturity Date:	5/1/2052
Reserve Fund Definition	50% of Maximum Annual Debt Service
Reserve Fund Requirement	87,550
Reserve Fund Balance	87,550
 Bonds Outstanding -	\$2,575,000
Less: Principal Payment - 5/1/23	(\$35,000)
Less: Special Call - 11/1/23	(\$10,000)
Less: Principal Payment - 5/1/24	(\$40,000)
Less: Special Call - 5/1/24	(\$10,000)
Less: Principal Payment - 5/1/25	(\$40,000)
 <b>Current Bonds Outstanding</b>	<b>\$2,440,000</b>

**Willow Creek**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts - Brevard County**  
**Fiscal Year 2026**

										Gross Assessments	\$ 291,600.00	\$ 186,113.70	\$ 477,713.70
										Net Assessments	\$ 274,104.00	\$ 174,946.88	\$ 449,050.88
<b>ON ROLL ASSESSMENTS</b>										allocation in %	61.04%	38.96%	100.00%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/ Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&amp;M Portion</i>		<i>Debt Service</i>	<i>2022</i>			<i>Total</i>
11/14/25	10/20/2025	\$ 447.61	\$ 23.50	\$ 8.48	-	\$ 415.63	\$ 253.70		\$ 161.93	\$ 253.70	\$ 161.93	\$ 415.63	
<b>TOTAL</b>		<b>\$ 447.61</b>	<b>\$ 23.50</b>	<b>\$ 8.48</b>	-	<b>\$ 415.63</b>	<b>\$ 253.70</b>		<b>\$ 161.93</b>	<b>\$ 415.63</b>			
										0.09%	<b>Percent Collected</b>		
										\$ 477,266.09	<b>Balance Remaining to Collect</b>		