

ARMSTRONG

Community Development District

JUNE 11, 2026

AGENDA

Armstrong
Community Development District
475 West Town Place
Suite 114
St. Augustine, Florida 32092
District Website: www.armstrongcdd.com

June 4, 2026

Board of Supervisors
Armstrong Community Development District

Dear Board Members:

The Meeting of the Board of Supervisors of the Armstrong Community Development District will be held **Thursday, June 11, 2026 at 6:00 p.m.** at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

- I. Roll Call
- II. Public Comment (regarding agenda items listed below)
- III. Approval of the Minutes of the May 14, 2026 Meeting
- IV. Acceptance of Fiscal Year 2025 Audit Report
- V. Consideration of Proposals:
 - A. Governmental Management Services for Fiscal Year 2027 Field Operations
 - B. Pinch A Penny for Pool Maintenance
 - C. Lake Doctors for Pond Management
- VI. Consideration of Resolution 2026-02, Setting a Public Hearing Date to Adopt the Revised Rules of Procedure (*August 13, 2026*)
- VII. Consideration of Resolution 2026-03, Approving the Proposed Budget for Fiscal Year 2027 and Setting a Public Hearing Date for Adoption (*August 13, 2026*)
- VIII. Staff Reports
 - A. District Counsel
 - B. District Engineer
 - C. District Manager

D. Facility Manager Report

IX. Supervisor's Requests and Audience Comments

X. Financial Reports

A. Financial Statements as of May 31, 2026

B. Assessment Receipts

C. Check Register

XI. Next Scheduled Meeting – July 9, 2026 at 3:30 p.m. at Plantation Oaks Amenity Center

XII. Adjournment

Board Oversight

Amenity Center – Chairman Lopez

Security – Vice Chairman Brown

Landscape and Common Areas – Supervisor Taylor

Pond Maintenance – Supervisor Hernandez

Finance and Accounting – Supervisor Bowen

THIRD ORDER OF BUSINESS

**MINUTES OF MEETING
ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Armstrong Community Development District was held Thursday, **May 14, 2026** at 3:30 p.m. at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida.

Present and constituting a quorum were:

Jose Lopez	Chairman
Cameron Brown	Vice Chairman
Christine Bowen	Assistant Secretary
Cherie Hernandez	Assistant Secretary

Also present were:

Marilee Giles	District Manager
Katie Buchanan	District Counsel <i>by telephone</i>
Jay Soriano	GMS, Operations
Ryan Wilson	RMS
Chalon Suchsland	VerdeGo
Brent Behrens	VerdeGo

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 3:30 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Public Comment

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the April 9, 2026 Meeting

On MOTION by Mr. Lopez seconded by Ms. Bowen with all in favor the Minutes of the April 9, 2026 Meeting were approved as presented.

FOURTH ORDER OF BUSINESS**Board Discussion and Guidance for
Preparation of Proposed Fiscal Year 2027
Budget**

Ms. Giles stated we are going to approve the proposed budget at your June meeting and adopt it at your August meeting both at 6:00 p.m. Jay and I work with the accountant and pull known prices in the agreements; the accountant looks at all your invoices throughout the year. I have one item that will go up on the budget and that is the engineer line. There are four reports that could affect the CDD and two are going to hit in 2027. One is an annual engineer's report and that is not a requirement in this district, the other is a public facilities report and we did that in April 2022. The pond bank inspection report is good, we did that in 2025. The second report due in 2027 that is driving this cost up is your stormwater and waste 20-year needs analysis report and it is due every five years. Some of the lines will go up on the budget, some will go down. If there is anything specific the board would like us to focus on or something you want to add or discuss, now is that time. We will bring the proposed budget to the next meeting, and you can make changes to left and right and changes to lower it, just after you approve it you can't go higher.

FIFTH ORDER OF BUSINESS**Staff Reports****A. District Counsel**

There being no comments, the next item followed.

B. District Engineer

There being no comments, the next item followed.

C. District Manager

Ms. Giles stated just a reminder that these meetings are open to the public, if it is a public sidewalk or public road then folks can be on it. If someone were in attendance they could video the meeting and I don't see that as a problem here.

1. 2026 General Elections

Ms. Giles stated included in the agenda package is a notice that ran in the paper but as a reminder the qualifying period for candidates for the office of supervisor is from noon June 8 to

noon June 12th. Seats 2, 3, and 4 are up for election. Review the website to see if there is something specific you need to take with you.

2. Report on the Number of Registered Voters (1,072)

A copy of the letter from the supervisor of elections was included in the agenda package.

3. Annual Form 1 Filing & Annual Ethics Training

Ms. Giles stated just a reminder to complete your form 1 that is due by July 1st. Your annual ethics training is due by December 31st.

D. Facility Manager Report

Mr. Wilson reviewed the amenity and operations report, copy of which was included in the agenda package.

SIXTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

Ms. Hernandez stated just past the first umbrella on the pool deck there are really loose pavers, some have lifted.

Mr. Soriano stated that is where we had a leak before, we will look at that.

Ms. Hernandez asked are all the umbrellas functional?

Mr. Wilson stated they are working.

Mr. Lopez asked did you get a quote to help with the sun in the open area?

Mr. Soriano stated I started looking at plans, but I was trying to keep the cost low and haven't found anything. You don't have enough money to do a large project so I'm looking for ways to save.

SEVENTH ORDER OF BUSINESS

Financial Reports

A. Financial Statements as of April 30, 2026

A copy of the financials was included in the agenda package.

B. Check Register

On MOTION by Ms. Bowen seconded by Ms. Hernandez with all in favor the check register was approved.

EIGHTH ORDER OF BUSINESS

Next Scheduled Meeting – June 11, 2026 at 6:00 p.m. at the Plantation Oaks Amenity Center

Ms. Giles stated the next meeting will be held June 11th at 6:00 p.m. in the same location. This is the proposed budget meeting.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Lopez seconded by Ms. Bowen with all in favor the meeting adjourned at 3:54 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

FOURTH ORDER OF BUSINESS

**ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Armstrong Community Development District
Clay County, Florida

Report on the Audit of the Financial Statements

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 21, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 21, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$369,911.
- The change in the District's total net position in comparison with the prior fiscal year was \$34,709, an increase. 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 \$1,470,373, an increase of \$128,930 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, nonspendable for prepaid items, assigned to capital reserves, 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 assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance and recreation functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund 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	\$ 1,486,015	\$ 1,369,980
Capital assets, net of depreciation	9,090,268	9,422,062
Total assets	<u>10,576,283</u>	<u>10,792,042</u>
Current liabilities	197,625	437,258
Long-term liabilities	10,008,747	10,019,582
Total liabilities	<u>10,206,372</u>	<u>10,456,840</u>
Net position		
Net investment in capital assets	(918,479)	(351,901)
Restricted	879,204	369,058
Unrestricted	409,186	318,045
Total net position	<u>\$ 369,911</u>	<u>\$ 335,202</u>

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 increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 1,314,056	\$ 1,332,867
Operating grants and contributions	47,048	142,568
Capital grants and contributions	173	2,499
General revenues		
Miscellaneous income	10,057	20,594
Unrestricted investment earnings	20,328	76,554
Total revenues	<u>1,391,662</u>	<u>1,575,082</u>
Expenses:		
General government	123,521	120,413
Maintenance and operations	426,161	425,281
Parks and recreation	363,591	356,267
Interest	443,680	448,986
Total expenses	<u>1,356,953</u>	<u>1,350,947</u>
Conveyances of Infrastructure	-	(15,163,704)
Change in net position	<u>34,709</u>	<u>(14,939,569)</u>
Net position - beginning	335,202	15,274,771
Net position - ending	<u>\$ 369,911</u>	<u>\$ 335,202</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 \$1,356,953. The costs of the District's activities were partially funded by program revenues. Program revenues are comprised primarily of assessments. The remainder of the current fiscal year revenue includes investment income.

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 \$9,786,340 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$696,072 has been taken, which resulted in a net book value of \$9,090,268. 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 \$10,105,000 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

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Armstrong Community Development District's Finance Department at 475 West Town Place, Suite 114, St. Augustine, Florida, 32092.

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 77,321
Investments	311,308
Assessments receivable	596
Prepaid items	34,025
Restricted assets:	
Investments	1,062,765
Capital assets:	
Depreciable, net	9,090,268
Total assets	10,576,283
 LIABILITIES	
Accounts payable	15,642
Accrued interest payable	181,983
Non-current liabilities:	
Due within one year	230,000
Due in more than one year	9,778,747
Total liabilities	10,206,372
 NET POSITION	
Net investment in capital assets	(918,479)
Restricted for debt service	879,204
Unrestricted	409,186
Total net position	\$ 369,911

See notes to the financial statements

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 123,521	\$ 123,521	\$ -	\$ -	\$ -
Maintenance and operations	426,161	514,467	-	173	88,479
Parks and recreation	363,591	-	-	-	(363,591)
Interest on long-term debt	443,680	676,068	47,048	-	279,436
Total governmental activities	1,356,953	1,314,056	47,048	173	4,324
		General revenues:			
					10,057
					20,328
					30,385
					34,709
					335,202
					\$ 369,911

See notes to the financial statements

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash and cash equivalents	\$ 77,321	\$ -	\$ -	\$ 77,321
Investments	311,308	1,061,187	1,578	1,374,073
Assessments receivable	596	-	-	596
Prepaid items	34,025	-	-	34,025
Total assets	<u>\$ 423,250</u>	<u>\$ 1,061,187</u>	<u>\$ 1,578</u>	<u>\$ 1,486,015</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 15,642	\$ -	\$ -	\$ 15,642
Total liabilities	<u>15,642</u>	<u>-</u>	<u>-</u>	<u>15,642</u>
Fund balances:				
Nonspendable:				
Prepaid items	34,025	-	-	34,025
Restricted for:				
Debt service	-	1,061,187	-	1,061,187
Capital projects	-	-	1,578	1,578
Assigned to:				
Capital reserves	111,790	-	-	111,790
Unassigned	261,793	-	-	261,793
Total fund balances	<u>407,608</u>	<u>1,061,187</u>	<u>1,578</u>	<u>1,470,373</u>
Total liabilities and fund balances	<u>\$ 423,250</u>	<u>\$ 1,061,187</u>	<u>\$ 1,578</u>	<u>\$ 1,486,015</u>

See notes to the financial statements

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Total fund balances - governmental funds \$ 1,470,373

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	9,786,340	
Accumulated depreciation	<u>(696,072)</u>	9,090,268

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	(181,983)	
Bonds payable	<u>(10,008,747)</u>	<u>(10,190,730)</u>

Net position of governmental activities	<u>\$ 369,911</u>
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See notes to the financial statements

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, 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	
REVENUES				
Assessments	\$ 637,988	\$ 676,068	\$ -	\$ 1,314,056
Miscellaneous income	10,057	-	-	10,057
Interest earnings	20,328	47,048	173	67,549
Total revenues	<u>668,373</u>	<u>723,116</u>	<u>173</u>	<u>1,391,662</u>
EXPENDITURES				
Current:				
General government	123,521	-	-	123,521
Maintenance and operations	294,416	-	2,669	297,085
Parks and recreation	160,873	-	-	160,873
Debt service:				
Principal	-	240,000	-	240,000
Interest	-	441,253	-	441,253
Total expenditures	<u>578,810</u>	<u>681,253</u>	<u>2,669</u>	<u>1,262,732</u>
Excess (deficiency) of revenues over (under) expenditures	89,563	41,863	(2,496)	128,930
Fund balances - beginning	<u>318,045</u>	<u>1,019,324</u>	<u>4,074</u>	<u>1,341,443</u>
Fund balances - ending	<u>\$ 407,608</u>	<u>\$ 1,061,187</u>	<u>\$ 1,578</u>	<u>\$ 1,470,373</u>

See notes to the financial statements

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

Net change in fund balances - total governmental funds	\$	128,930
Amounts reported for governmental activities in the statement of activities are different because:		
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.		240,000
Amortization of bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.		(4,165)
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.		1,738
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>(331,794)</u>
Change in net position of governmental activities	\$	<u>34,709</u>

See notes to the financial statements

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Armstrong Community Development District (the "District") was established by Ordinance No. 2016-23 enacted by the Board of County Commissioners of Clay County, Florida, on July 12, 2016 and effective July 15, 2016, as amended by Ordinance 2018-40 enacted on August 14, 2018, and effective August 17, 2018. The District was created pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are 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. Operating 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 on November 1 and due on or before March 31 of each year. 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 governmental 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>
Infrastructure	30
Buildings and improvements	30
Equipment	10

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

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

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

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

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements is 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
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	\$ 311,308	S&P AAAm	Weighted average of the fund portfolio: 47 days
U.S. Bank Money Market	1,062,765	Not rated	N/A
	<u>\$ 1,374,073</u>		

Custodial credit risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk.

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.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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.

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Infrastructure	\$ 3,613,481	\$ -	\$ -	\$ 3,613,481
Buildings and improvements	6,081,526	-	-	6,081,526
Equipment	91,333	-	-	91,333
Total capital assets, being depreciated	<u>9,786,340</u>	-	-	<u>9,786,340</u>
Less accumulated depreciation for:				
Infrastructure	120,449	120,449	-	240,898
Buildings and improvements	202,718	202,718	-	405,436
Equipment	41,111	8,627	-	49,738
Total accumulated depreciation	<u>364,278</u>	<u>331,794</u>	-	<u>696,072</u>
Total capital assets being depreciated	<u>9,422,062</u>	<u>(331,794)</u>	-	<u>9,090,268</u>
Governmental activities capital assets, net	<u>\$ 9,422,062</u>	<u>\$ (331,794)</u>	<u>\$ -</u>	<u>\$ 9,090,268</u>

Depreciation expense was charged to function/programs as follows:

Governmental activities:	
Maintenance and operations	\$ 129,076
Parks and recreation	202,718
Total depreciation expense	<u>\$ 331,794</u>

NOTE 6 – LONG-TERM LIABILITIES

Series 2017

On September 28, 2017, the District issued \$4,035,000 Series 2017 Special Assessment Revenue Bonds, consisting of various Term Bonds with maturity dates from November 1, 2023 to November 1, 2048 and fixed interest rates from 3.625% to 5.125%. The bonds were issued to finance the cost of acquiring, constructing and equipping certain assessable improvements. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Series 2017 Bonds is to be paid serially commencing November 2019 through November 1, 2048.

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

The Bond Indenture established 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. The District was in compliance with the requirements at September 30, 2025.

Series 2019

On October 21, 2019, the District issued \$7,500,000 of Special Assessment Revenue Bonds, Series 2019 consisting of various Term Bonds with due dates from November 1, 2024 to November 1, 2050 and fixed interest rates ranging from 3.125% to 4%. 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 Series 2019 Bonds is to be paid serially commencing November 1, 2021 through November 1, 2050.

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2019 Bonds are subject to optional redemption. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District prepaid \$15,000 of the Series 2019 Bonds.

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. 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>					
Bonds payable:					
Series 2017	\$ 3,680,000	\$ -	\$ 80,000	\$ 3,600,000	80,000
Less: original issue discount	(45,376)	-	(1,968)	(43,408)	-
Series 2019	6,665,000	-	160,000	6,505,000	150,000
Less: original issue discount	(55,042)	-	(2,197)	(52,845)	-
Total	<u>\$ 10,244,582</u>	<u>\$ -</u>	<u>\$ 235,835</u>	<u>\$ 10,008,747</u>	<u>\$ 230,000</u>

NOTE 6 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2025, the scheduled debt service requirements on the Bonds payable were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2026	\$ 230,000	\$ 307,320	\$ 537,320
2027	240,000	425,994	665,994
2028	250,000	416,631	666,631
2029	260,000	406,869	666,869
2030	275,000	396,457	671,457
2031-2035	1,535,000	1,800,785	3,335,785
2036-2040	1,900,000	1,429,104	3,329,104
2041-2045	2,360,000	963,080	3,323,080
2046-2050	2,665,000	389,999	3,054,999
2051	390,000	15,600	405,600
	<u>\$ 10,105,000</u>	<u>\$ 6,551,839</u>	<u>\$ 16,656,839</u>

NOTE 7 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 8 - 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 since inception of the District.

NOTE 9 - COST SHARE AGREEMENT

On February 1, 2025, the District entered into a cost share agreement with Armstrong Owner's Association, Incorporated ("the Association"). Both parties desire to allocate landscaping responsibilities and provide irrigation services for landscaping improvements within certain public rights-of-way within the District's and Association's respective boundaries. The District shall be responsible for landscape maintenance within the portion of the Landscape Areas within its boundaries and within those certain Easement Areas as such term is defined in that certain Signage Easement Agreement dated August 14, 2017. The Association shall be responsible for landscape maintenance within the portion of the Landscape Areas within its boundaries less and except the Area of District Responsibility within the Easement Areas. The District agrees to allow the Association to withdraw water from the CCUA Meter located at 3518 Royal Pines Drive to provide irrigation services for the Association's landscaping improvements within the Area of Association Responsibility. During the term of this Agreement, the Association shall pay its proportionate share of the monthly water withdrawal costs incurred to the District. Such share shall be borne fifty percent (50%) by the Association and fifty percent (50%) by the District. The Parties agree that the District shall be responsible for all costs associated with repairs, replacements, and maintenance of the irrigation system located within the Area of District Responsibility, and the Association shall be responsible for all costs associated with repairs, replacements, and maintenance of the irrigation system located within the Area of Association Responsibility. The Parties shall each pay fifty percent (50%) of all costs associated with repairs, replacements, and maintenance of the irrigation control system, including but not limited to, the main controller, clock, meter connection, etcetera.

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

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 637,369	\$ 637,988	\$ 619
Miscellaneous	15,000	10,057	(4,943)
Interest earnings	14,631	20,328	5,697
Total revenues	667,000	668,373	1,373
EXPENDITURES			
Current:			
General government	133,971	123,521	10,450
Maintenance and operations	265,118	294,416	(29,298)
Parks and recreation	251,957	160,873	91,084
Total expenditures	651,046	578,810	72,236
Excess (deficiency) of revenues over (under) expenditures	15,954	89,563	73,609
OTHER FINANCING SOURCES (USES)			
Carry forward	53,382	-	(53,382)
Transfer in (out)	(69,336)	-	69,336
Total other financing sources (uses)	(15,954)	-	15,954
Net change in fund balances	\$ -	89,563	\$ 89,563
Fund balance - beginning		318,045	
Fund balance - ending		\$ 407,608	

See notes to required supplementary information

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

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

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
CLAY COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED**

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	5
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	9
Employee compensation	\$9,604.40
Independent contractor compensation	\$527,732.32
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance rate per unit - \$1,403.80 Debt rate per unit - \$1,122.85 - \$1,746.76
Special assessments collected	\$1,314,056
Outstanding Bonds:	
Series 2017	\$3,600,000
Series 2019	\$6,505,000



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
Armstrong Community Development District
Clay County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Armstrong Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 21, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

May 21, 2026



**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
Armstrong Community Development District
Clay County, Florida

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

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

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

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

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

May 21, 2026



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

To the Board of Supervisors
Armstrong Community Development District
Clay County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Armstrong Community Development District, Clay County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 21, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *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 May 21, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General 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 Armstrong Community Development District, Clay County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

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

May 21, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

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

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

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

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

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

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met 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.

FIFTH ORDER OF BUSINESS

A.



Governmental Management Services

Serving Florida's New Communities

May 28, 2026

Marilee Giles
Armstrong Community Development District
475 West Town Place, Suite 114
World Golf Village
St. Augustine, Florida 32092

Re: FY2027 Property Manager, Field Operations Management, Janitorial, Facility Attendants and Facility Maintenance

Dear Marilee:

Please consider this proposal for Governmental Management Services to continue providing the following services for the Armstrong Community Development District:

<u>Services</u>	<u>FY2026 Budget</u>	<u>FY2026 Fees</u>	<u>FY2027 Proposed Fees</u>
Property Manager	\$85,067	\$85,067	\$90,171
Field Operations Management	\$0	\$0	\$15,000
Janitorial Service	\$14,625	\$14,625	\$15,503
Facility Attendants(285 Hours)	\$8,064	\$8,064	\$8,548
Facility Maintenance		\$40/Hour	\$45/Hour

The proposed fees for Property Manager, Janitorial, Facility Attendants and Facility Maintenance reflect a cost-of-living increase. The ownership and management at GMS would like to thank the Board of Supervisors in advance for your consideration of our request to help offset the continued rise in cost to operate your facility. Should you have any questions or comments, please feel free to give me a call.

Sincerely,

Alison Mossing
Director of Amenity Management Services



Governmental Management Services

Serving Florida's New Communities

Exhibit A

Scope of Services

Property Manager

- Greet residents entering the Amenity Center and address questions/concerns in a professional manner
- Must be familiar with and enforce Amenity Center rules and policies, including age verification for gym and pool usage
- Issue access cards to eligible residents after providing address verification and photo ID
- Manage the facility rental process by handling resident inquiries, maintaining schedule and collecting deposit and rental payment
- Communicate updates to residents via email blast and bulletin boards
- Conduct hourly rounds of the Amenity Center and pool deck to monitor usage, cleanliness and report any issues to the District Manager
- Plan and execute special events
- Check pool chemicals daily and add to pool maintenance log
- Coordinate and meet vendors on site for services
- Manage, train and schedule Facility Attendants
- Attend monthly Board of Supervisors meetings and prepare Operations Reports for the agenda
- Various other tasks assigned by management

Field Operations Management

- Provide oversight of the landscape maintenance contractor
- Provide oversight of the lake maintenance contractor
- Provide oversight of all other maintenance contractors such as security, outside pest control, tree services, sidewalk repairs, road maintenance, FPL, site inspections, etc.
- Periodically inspect lakes, and structures for needed maintenance, issues, and repairs.
- Conduct onsite meetings with CDD service providers.
- Monitor all CDD field-related utility accounts.



Governmental Management Services

Serving Florida's New Communities

- Provide Operations Memorandum for field-related activity to Board of Supervisors monthly agenda package one week before scheduled CDD meeting.
- Attend all District Board of Supervisor meetings with representation of CDD management activities.
- Receive and respond to resident emails, and phone calls about CDD property-related issues.
- Prepare an Emergency Action Plan for significant weather events.
- Oversee & assist maintenance personnel with CDD projects on site
- Provide oversight, proposals if needed of future capital projects.
- Maintain all the entry monuments and CDD signage, including outside contracting for repairs and pressure-washing as needed.
- Inspect & maintain all sunshade structures & sails, including outside contracting for repairs & pressure washing as needed.
- Perform lighting inspections for all district-owned interior and exterior lighting.
- Monitor all gates and doors for proper operating conditions.
- Monitor the pool decks, and outdoor pool furniture, obtain proposals for services and repair as needed.
- Maintain an aesthetically pleasing CDD community as possible within budget & approvals.

Janitorial

- Empty and replace liners in all clubhouse garbage cans
- Clean all clubhouse restrooms and restock all paper products and soap as needed
 - Sanitize all counter tops and diaper changing stations
 - Sanitize all toilets, urinals and sinks
 - Sweep and sanitize floors
 - Clean all mirrors
 - Wipe down and disinfect partition doors
- Clean entrance doors inside and out
- Clean all interior windows
- Dust all light fixtures, fans, vents and door frames
- Sweep and mop all clubhouse floors
- Wipe down all tables and countertops
- Clean and sanitize all water fountains
- Clean and sanitize all gym equipment
- Sweep and mop gym floors



Governmental Management Services

Serving Florida's New Communities

- Arrange pool furniture and police pool deck for trash

Facility Attendants

- Greet residents entering the Amenity Center and address questions/concerns in a professional manner
- Must be familiar with and enforce Amenity Center rules and policies, including age verification for gym and pool usage
- Conduct hourly rounds of the Amenity Center and pool deck to monitor usage, cleanliness and report any issues to the Field Operations Manager and/or District Manager
- Assist with the facility rental process by handling resident inquiries, maintaining schedule and collecting deposit and rental payment
- Check pool chemicals daily and add to pool maintenance log
- Various other tasks assigned by management
- Facility Attendants will be scheduled as needed for special events, PTO coverage and weekend staffing Memorial Day – Labor Day

B.

K&K White LLC dba
Pinch A Penny 242



9715 Crosshill Blvd
suite 105
Jacksonville Florida
32222

Commercial Pool Maintenance Agreement

This agreement is between **K&K White LLC dba Pinch A Penny 242** and **Armstrong CDD in care of Armstrong CDD**. For the purpose of cleaning and maintaining chemical balance of Community Swimming Pool.

Monthly Service Rate: \$1295.00 Monthly.

Billing will be on a monthly basis with invoice initiated by K&K White LLC

Terms: 12 Month agreement beginning on _____

- K&K White LLC will service the pools on this property three times per week during the months April Through September and 2 times per week for months October through March.
- Services will include:
 1. Test pool water for Chlorine, PH, total alkalinity, calcium hardness, and Cyanuric Acid each visit.
 2. Log results of Pool water test.
 3. Add any needed chemicals and Log amount added.
 4. **Chemicals: Chlorine Muriatic Acid, Cyneric Acid, are included at each visit.**
 5. **(Black algae treatment should it be needed would be additional due to the cost of the algaecide needed to kill it.)**
 6. Ensure PH feed system and chlorine feed systems are filled.
 7. Brush walls of pool.
 8. Skim pool water surface.
 9. Remove debris from pool skimmer system.
 10. Vacuum Pool as needed.
 11. Ensure that pool equipment is recirculating properly.
 12. Inspect pool surfaces for algae growth and treat if needed.
 13. Backwash Pool Weekly.

Authorized Property Representative:

Printed Name _____

Signature _____ Date _____

Authorize K&K White LLC Representative:

Printed Name _____

Signature _____ Date _____

Please see page 3 Terms and conditions

Terms and Conditions

The following terms and conditions govern the services provided by the Pinch A Penny location ("Pinch A Penny") and the owner/operator/possessor of the swimming pool and/or spa as specified on page 1 of this Agreement ("Customer").

1. Owners/operators/possessors of commercial and residential swimming pools and/or spas have a primary and non-delegable duty to ensure that their swimming pool and/or spa is in compliance with applicable local, state, and federal laws and regulations. At no time shall Pinch A Penny be responsible as an owner, operator or possessor of such swimming pool and/or spa.
2. Customer acknowledges and agrees that Pinch A Penny does not guarantee or warranty that the Customer's swimming pool and/or spa is safe or is non-defective. Pinch A Penny does not guarantee that chemical levels will remain adequate between scheduled maintenance visits or that all aspects of the swimming pool and/or spa will remain clean between visits. In the event black algae develops, it is not covered under any recurring service plan, and treatment will require a separate estimate. Pinch A Penny does not guarantee that services will be performed on a specific day of the week.
3. Pinch A Penny is not responsible for cleaning the deck area, toys/games inflatables left in or around the pool, deterioration of the swimming pool and/or spa finish, formation of stains, or the safety of pets. Customer further acknowledges it is responsible for the proper maintenance of all doors, gates and mechanisms that are self-closing/self-latching.
4. Customer acknowledges and agrees that any leaks or loss of water through evaporation are Customer's responsibility and that a leak or water loss can lead to higher water bills, increased chemical consumption and can cause damage to any adjacent home or building depending on where the leak is located. It is Customer's responsibility to monitor the water level, add water when needed, and make appropriate repairs if a leak develops. Pinch A Penny reserves the right to increase the monthly rate upon 7 days advance notice if a leak is not repaired due to the increase demand for chemicals caused by a water leak.
5. Components of the swimming pool and/or spa, due to normal wear and tear, can sometimes break during regular maintenance or repair due to an adjacent component. Replacement of these components is Customer's responsibility. Components can include but are not limited to the pump, motor, filter, automatic chlorinator, automatic sanitation system, heater, valves, piping, safety vacuum release systems, time clocks, pressure gauges, automatic control systems, in floor cleaning systems, automatic pool cleaners, skimmer/pump baskets, fountains, valves, and handles.
6. Customer agrees for itself and on behalf of any of Customer's dependents, directors, officers, representatives, agents, employees, or guests, that under no circumstances shall Pinch A Penny, Inc., its parent, affiliates, or any of their directors, officers, employees, agents, and representatives (collectively, "PAP, Inc."), or Pinch A Penny, its agents or employees, be liable to Customer, or Customer's dependents, directors, officers, representatives, agents, employees, or guests for any lost profits, revenues, or indirect, special, punitive, compensatory, incidental, or consequential damages of any nature that arise out of the services provided under any theory of liability.
7. Customer acknowledges that Pinch A Penny is an independently owned and operated business operating under a franchise license with PAP, Inc. Customer agrees, for itself and on behalf of any of its dependents, directors, officers, representatives, agents, employees or guests, that under no circumstances shall PAP, Inc. be liable under any theory for claims, losses, expenses, fees, or damages related to or that in any way arise out of Pinch A Penny's acts, errors, or omissions.
8. Customer agrees to indemnify, defend, and hold PAP, Inc. harmless from and against any claim, loss, liability, damage or expense that arises out of, or is in any way related to, Customer's swimming pool/spa or its related components.
9. Customer agrees to indemnify, defend, and hold Pinch A Penny, its agents and employees harmless from and against any claim, loss, liability, damage or expense that arises out of, or is in any way related to Customer's swimming pool and/or spa or its related components, unless such claim, loss, liability, damage or expense is the direct result of Pinch A Penny's gross negligence.
10. In the event of litigation, including appellate proceedings, the losing party shall reimburse the prevailing party on demand for all costs and expenses including reasonable attorney fees incurred by the prevailing party.
11. Customer warrants that all previous electrical work related to the swimming pool and/or spa has been performed by a licensed electrician. Customer also warrants that any equipment to be serviced or repaired by Pinch A Penny is compliant with any applicable local, state, or federal law.
12. These terms are governed by Florida law and constitute the entire agreement between Customer and Pinch A Penny. Any representation, promise, condition, inducement or warranty, express or implied, not included in these terms shall not be binding upon any party.

C.



April 28, 2026

Greyhawk / Armstrong CDD | 731209

475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear Mr. Wilson,

The anniversary date of your Lake Doctors, Inc., Water Management Program for this upcoming fiscal year is **October 1st, 2026**, at which time your program is set to automatically extend. Due to the rising costs of professionally managing your account, which includes aquatic herbicides, vehicles, equipment, insurance and supplies, we would like to ask for a modest adjustment to your monthly investment amount, from **\$995.00** per month to **\$1,025.00** per month.

We would also like to propose an additional service for your consideration. Our Quarterly fountain cleaning service will be very beneficial for keeping the fountain clean and operating properly within the manufacturer's specifications. This will also allow us to diagnose any potential issues to help reduce repair costs and extend the life of the fountain. The cost for this service will be **\$200.00** per Quarter or an additional **\$800.00** Annually.

As always, we will continue to focus on providing superior service, prompt response to questions or concerns and great care for the health of your ponds. If there are any questions or concerns, please don't hesitate to reach me on my cell at (904)228-8006 or contact me by email: jesse.mason@lakedoctors.com

On behalf of our Jacksonville Lake Doctors Team, we truly appreciate the opportunity and look forward to continuing to work for you and the homeowners of Greyhawk.

Respectfully,

Jesse E. Mason
Sales Manager





Water Management Agreement

This Agreement, made this _____ day of _____ 20__ is between The Lake Doctors, Inc., a Florida corporation ("the Company") and the following "Customer"

PROPERTY NAME (Community/Business/Individual) _____

MANAGEMENT COMPANY _____

INVOICING ADDRESS _____

CITY _____ **STATE** _____ **ZIP** _____ **PHONE ()** _____

EMAIL ADDRESS _____

The parties hereto agree to follows:

- A. The Company agrees to manage certain lakes and/or waterways for a period of twelve (12) months from the date of execution of this Agreement in accordance with the terms and conditions of this Agreement in the following location(s):

Six (6) Ponds associated with Greyhawk / Armstrong CDD in Orange Park, FL.

Includes a minimum of twelve (12) inspections and/or treatments, as necessary, for control and prevention of noxious aquatic weeds/algae.

- B. Customer agrees to pay the Company the following sum for specified aquatic management services:

1.	Underwater and Floating Vegetation Control Program	\$ 1,025.00 Monthly
2.	Shoreline Grass and Brush Control Program	\$ INCLUDED
3.	Free Callback Service and Additional Treatments, if required	\$ INCLUDED
4.	Water Testing and Analysis, as needed	\$ INCLUDED
5.	Monthly Detailed Service Reports	\$ INCLUDED
	Total of Services Accepted	\$ 1,025.00 Monthly

\$1,025.00 of the above sum-total shall be due and payable upon execution of this Agreement; the balance shall be payable in advance in monthly installments of **\$1,025.00** plus any additional costs such as sales taxes, permitting fees, monitoring, reporting, water testing and related costs mandated by any governmental or regulatory body related to service under this Agreement.

- C. The Company uses products which, in its sole discretion, are intended to provide effective and safe results.
- D. The Company agrees to commence treatment within **thirty (30)** days, weather permitting, from the date of receipt of this executed Agreement plus initial deposit and/or required government permits.
- E. The offer contained herein is withdrawn and this Agreement shall have no further force and effect unless executed and returned by Customer to the Company on or before **September 30th, 2026**.
- F. The Terms and Conditions appearing on the reverse side form an integral part of this Agreement, and Customer hereby acknowledges that it has read and is familiar with the contents thereof.

CUSTOMER PREFERENCES

INVOICE FREQUENCY: ___ MONTHLY ___ EVERY OTHER MONTH ___ QUARTERLY ___ SEMI-ANNUAL ___ ANNUAL

INVOICE TIMING: ___ BEGINNING OF THE MONTH ___ WITH SERVICE COMPLETION

EMAIL INVOICE: ___ YES ___ NO | *If yes, provide invoice email:* _____

EMAIL WORK ORDER: ___ YES ___ NO | *If yes, provide work order email:* _____

THIRD PARTY COMPLIANCE/REGISTRATION: ___ YES ___ NO

THIRD PARTY INVOICING PORTAL:** ___ YES ___ NO

***If a Third Party Compliance/Registration or an Invoice Portal is required; it is the Customer's responsibility to provide the information.*

REQUESTED START MONTH: _____ | **PURCHASE ORDER #:** _____

THE LAKE DOCTORS, INC.

CUSTOMER:

Signed _____ Date _____

Name _____

Jesse E. Mason, Sales Manager

TERMS AND CONDITIONS

- 1) The Underwater and Floating Vegetation Control Program will be conducted in a manner consistent with good water management practice using the following methods and techniques when applicable.
 - a) Periodic treatments to maintain control of noxious submersed, floating and emersed aquatic vegetation and algae. Customer understands that some beneficial vegetation may be required in a body of water to maintain a balanced aquatic ecological system.
 - b) Determination of dissolved oxygen levels prior to treatment, as deemed necessary, to ensure that oxygen level is high enough to allow safe treatment. Additional routine water analysis and/or bacteriological analysis may be performed if required for success of the water management program.
 - c) Where applicable, treatment of only one-half or less of the entire body of water at any one time to ensure safety to fish and other aquatic life. However, the Company shall not be liable for loss of any exotic or non-native fish or vegetation. Customer must also notify the Company in writing if any exotic fish exist in lake or pond prior to treatment.
 - d) Customer understands and agrees that for the best effectiveness and environmental safety, materials used by the Company may be used at rates equal to or lower than maximum label recommendations.
 - e) Triploid grass carp stocking, if included, will be performed at stocking rates determined the Florida Fish and Wildlife Conservation Commission permit guidelines.
 - f) Customer agrees to provide adequate access. Failure to provide adequate access may require re-negotiation or termination of this Agreement.
 - g) Control of some weeds may take 30-90 days depending upon species, materials used and environmental factors.
 - h) When deemed necessary by the Company and approved by Customer, the planting and/or nurturing of certain varieties of plants, which for various reasons, help to maintain ecological balance.
- 2) Under the Shoreline Grass and Brush Control Program, the Company will treat border vegetation to the water's edge including, but not limited to torpedograss, cattails, and other emergent vegetation such as woody brush and broadleaf weeds. Many of species take several months or longer to fully decompose. Customer is responsible for any desired physical cutting and removal.
- 3) Customer agrees to inform the Company in writing if any lake or pond areas have been or are scheduled to be mitigated (planted with required or beneficial aquatic vegetation). the Company assumes no responsibility for damage to aquatic plants if Customer fails to provide such information in a timely manner. Emergent weed control may not be performed within mitigated areas, new or existing, unless specifically stated by separate contract or modification of this Agreement. Customer also agrees to notify the Company, in writing, of any conditions which may affect the scope of work and Customer agrees to pay any resultant higher direct costs incurred.
- 4) If services specify trash/debris removal, the Company will perform the following: removal of casual trash such as cups, plastic bags and other man-made materials up to a 5 gallon bucket but only during regularly scheduled service visits. Large or dangerous items such as biohazards and landscape debris will not be included.
- 5) Customer agrees to reimburse the Company for all processing fees for registering with third party companies for compliance monitoring services and/or invoicing portal fees. Fees will be reimbursed via an additional invoice per the Company's discretion.
- 6) If at any time during the term of this Agreement, Customer reasonably believes the Company is not performing in a satisfactory manner, or in accordance with the terms of this Agreement, Customer shall give the Company written notice stating with particularity the reasons for Customer's dissatisfaction. The Company shall investigate and attempt to address Customer's concerns. If, after 30 days from the giving of the original notice, Customer continues to reasonably believe the Company's performance is unsatisfactory, Customer may terminate this Agreement by giving written notice ("Second Notice") to the Company and paying all monies owing to the effective date of termination, which shall be the last day of the month in which the Second Notice is received by the Company. Customer may not terminate this Agreement before the end of the term except for cause in accordance with this paragraph.
- 7) If Customer discontinues or terminates service under this Agreement except for cause in accordance with paragraph 6, Company shall be entitled to collect as an early termination fee, and not as a penalty, an amount equal to, the lesser of, three (3) times the monthly service fee, or the number of months remaining in the term multiplied by the monthly service fee. The Company may declare the termination fee owed in a single payment due within ten (10) days of written demand.
- 8) Federal and State regulations require that various water time-use restrictions be observed during and following some treatments. The Company will notify Customer of such restrictions. It is Customer's responsibility to observe the restrictions throughout the required period. Customer understands and agrees that, notwithstanding any other provision of the Agreement, the Company does not assume any liability for failure by any party to be notified of, or to observe, such regulations or restrictions.
- 9) The Company shall maintain the following insurance coverage and limits: (a) Workman's Compensation with statutory limits; (b) Automobile Liability; (c) Comprehensive General Liability, including Pollution Liability, Property Damage, Completed Operations and Product Liability. A Certificate of Insurance will be provided upon request. A Certificate of Insurance naming Customer as "Additional Insured" may be provided at Customer's request. Customer agrees to pay for any additional costs of insurance requirements over and above the standard insurance provided by the Company.
- 10) The Company agrees to indemnify, defend and hold harmless Customer from and against any and all liability for any loss, injury or damage, including, without limitation, all costs, expenses, court costs and reasonable attorneys' fees, imposed on Customer by any person caused by or that results from the gross negligence or willful misconduct of the Company, its employees or agents. Customer hereby agrees to indemnify, defend and hold the Company harmless from and against any and all liability for any loss, injury or damage, including, without limitation, all costs, expenses, court costs and reasonable attorneys' fees, imposed on the Company by any person whomsoever that occurs on or about Customer's premises, except for any such loss, injury or damage that is caused by or results solely from the gross negligence or willful misconduct of the Company its employees or agents.
- 11) IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR ANY INDIRECT, SPECIAL OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO LOST PROFITS, SAVINGS OR REVENUE, EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. Customer agrees that the Company's liability under this Agreement shall be limited to six (6) times the monthly fee, which amount shall be Customer's maximum remedy regardless of the legal theory used to determine that the Company is liable for the injury or loss (including, without limitation, negligence breach of contract breach of warranty and product liability).
- 12) Neither party shall be responsible for damages, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome. Should the Company be prohibited, restricted or otherwise prevented or impaired from rendering specified services by any condition, the Company shall notify Customer of said condition and of the excess direct costs arising therefrom. Customer shall have thirty (30) days after receipt of notice to notify the Company in writing of any inability to comply with excess direct costs as requested by the Company.
- 13) Customer warrants that it is authorized to execute this Agreement on behalf of the riparian owner. If a legal entity, the person executing this Agreement on behalf of Customer represents that Customer is duly organized and existing, and is in good standing, under the laws of the jurisdiction of its organization and that execution, delivery, and performance of this Agreement has been duly authorized by all appropriate corporate action.
- 14) The Company covenants to perform and complete the services hereunder in a timely, competent and workmanlike manner and in accordance with the specifications and requirements set forth in this Agreement. THE COMPANY HEREBY EXPRESSLY DISCLAIMS, AND CUSTOMER HEREBY WAIVES, RELEASES AND RENOUNCES, ALL OTHER WARRANTIES AND CLAIMS EXPRESS OR IMPLIED, ARISING BY LAW OR OTHERWISE, WITH RESPECT TO SERVICES OR PRODUCTS PROVIDED BY THE COMPANY.
- 15) Customer understands that, for convenience, the annual cost of service is spread over a twelve-month period and that individual monthly billings do not reflect the fluctuating seasonal costs of service. If the Company permits Customer to temporarily put its account activity on hold, an additional start-up charge may be required due to aquatic re-growth.
- 16) The Company agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of the Company. However, the Company shall in no event be liable to Customer or others for indirect, special or consequential damages resulting from any cause whatsoever.
- 17) Upon completion of the term of this Agreement, or any extension thereof, this Agreement shall be automatically extended for a period equal to its original term unless terminated by either party by written notice delivered prior to the end of the term. The Company may adjust the monthly investment amount after the original term to reflect any changes to cost of materials, inputs, and labor. The Company will submit written notification to Customer 30 days prior to effective date of adjustment. If Customer is unable to comply with the adjustment, the Company shall be notified immediately in order to seek a resolution. The Company may cancel this Agreement for any reason upon 30-day written notice to Customer.
- 18) Should Customer become delinquent, the Company may place the account on hold for non-payment and Customer will continue to be responsible for the continuing monthly amount even if the account is placed on hold. The Company may, at its sole discretion, choose to suspend services and charge the Customer 25% of the monthly equivalent invoice amount for three (3) consecutive months, herein referred to as the Credit Hold Period, or until Customer pays all invoices due, whichever comes earlier. Regular Service may be reinstated once the entire past due balance has been received in full. Should the Customer remain delinquent at the end of the Credit Hold Period, Company shall be entitled to bring action for collection of monies due and owing under this Agreement. Customer agrees to pay collection costs, including, but not limited to, reasonable attorneys fee (including those on appeal) and court costs, and all other expenses incurred by the Company resulting from such collection action. The Company reserves the right at any time to charge interest on unpaid amounts at the rate of eighteen percent (18%) per year. Customer hereby irrevocably submits to the exclusive personal jurisdiction of the state and federal courts of Duval County, Florida for the adjudication of all disputes or questions hereunder.
- 19) This Agreement constitutes the entire agreement of the parties hereto and shall be valid upon acceptance by the Company Corporate Office. No oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing and accepted by an authorized representative of both the Company and Customer. This Agreement is assignable by Customer only with the prior written consent of the Company.

SIXTH ORDER OF BUSINESS

RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES OF PROCEDURE; AND PROVIDING AN EFFECTIVE DATE

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

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

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

SECTION 1. A Public Hearing will be held to adopt the District’s Rules of Procedure on August 13, 2026, at 6:00 p.m., at the Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida 32065.

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

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

PASSED AND ADOPTED this 11th day of June, 2026.

ATTEST:

**ARMSTRONG COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

**RULES OF PROCEDURE
ARMSTRONG
COMMUNITY DEVELOPMENT DISTRICT
RULE NO. 2026-1**

EFFECTIVE AS OF _____, 2026

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Rule 1.0 General.

- (1) The Armstrong Community Development District (the “**District**”) was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the “**Rules**”) is to describe the general operations of the District.
- (2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.
- (3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.
- (4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

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

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

Rule 1.1 Board of Supervisors; Officers and Voting.

- (1) Board of Supervisors. The Board of Supervisors of the District (the “**Board**”) shall consist of five (5) members. Members of the Board (“**Supervisors**”) appointed by ordinance or rule or elected by landowners must be citizens of the United States of America and residents of the State of Florida. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.
 - (a) Supervisors shall hold office for the term specified by Section 190.006 of the Florida Statutes. If, during the term of office, any Board member(s) vacates their office, the remaining member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.
 - (b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.
 - (c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.
 - (d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.
- (2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.
 - (a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District’s behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a

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

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

- (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.
- (4) Record Book. The Board shall keep a permanent record book entitled “**Record of Proceedings**,” in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
- (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation within the county or counties in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.
- (6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.
- (7) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, “**voting conflict of interest**” shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member’s special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.
 - (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board’s

Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

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

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

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

Law Implemented: §§ 112.3143, 190.006, 190.007, 286.012, Fla. Stat.

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

- (1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:
- (a) Agenda packages for prior 24 months and next meeting;
 - (b) Official minutes of meetings, including adopted resolutions of the Board;
 - (c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;
 - (d) Adopted engineer's reports;
 - (e) Adopted assessment methodologies/reports;
 - (f) Adopted disclosure of public financing;
 - (g) Limited Offering Memorandum for each financing undertaken by the District;
 - (h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;
 - (i) District policies and rules;
 - (j) Fiscal year end audits; and
 - (k) Adopted budget for the current fiscal year.

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

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

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

- (3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.

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

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

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

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

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

Rule 1.3 Public Meetings, Hearings, and Workshops.

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
 - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
 - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
 - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager (904) 940-5850. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
 - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

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

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

- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.” For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

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

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

Adjournment

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

- (9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.
- (10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.
- (11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.
- (12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:
- (a) The Board identifies on the record at the original meeting a reasonable need for a continuance;
 - (b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and
 - (c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.
- (13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and

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

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

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

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

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

- (1) Internal Controls. The District shall establish and maintain internal controls designed to:
 - (a) Prevent and detect “**fraud**,” “**waste**” and “**abuse**” as those terms are defined in section 11.45(1),
 - (b) Florida Statutes; and
 - (c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
 - (d) Support economical and efficient operations; and
 - (e) Ensure reliability of financial records and reports; and
 - (f) Safeguard assets.
- (2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

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

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

Rule 2.0 Rulemaking Proceedings.

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

- (2) Requirements of a Rule. All District rules as drafted shall:
 - (a) Contain only one subject;
 - (b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;
 - (c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and
 - (d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.

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

- (4) Notice of Rule Development.

- (a) Except when the intended action is the repeal of a rule, the District shall provide notice of the development of a proposed rule (“**Notice of Rule Development**”) setting forth the following:
 - (i) the subject area to be addressed by rule development;
 - (ii) A short, plain explanation of the purpose and effect of the proposed rule;
 - (iii) The grant of rulemaking authority for the proposed rule;
 - (iv) The law being implemented;
 - (v) The proposed rule number; and
 - (vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft of such rule or documents.
- (b) The Notice of Rule Development shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 5 of this Rule, and at least thirty-five (35) days prior to the intended action.

(5) Notice of Rulemaking.

- (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall provide notice of its intended action (the “**Notice of Rulemaking**”) setting forth the following:
 - (i) A short, plain explanation of the purpose and effect of the proposed rule;
 - (ii) The proposed rule number;
 - (iii) A summary of the proposed rule or amendment;
 - (v) The grant of rulemaking authority for the proposed rule;
 - (vi) The law being implemented or interpreted;
 - (vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

- (viii) A concise summary of the District's statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, that describes the regulatory impact of the rule in readable language;
 - (ix) The District's website where the statement of estimated regulatory costs can be viewed, in its entirety, if one has been prepared;
 - (x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice;
 - (xi) A statement as to whether, based on the SERC or other information expressly relied upon and described by the District if no statement of regulatory costs is required, the proposed rule is expected to require legislative ratification pursuant to Section 120.541(3) of the Florida Statutes;
 - (x) The date, time, and location of the public hearing on the proposed rule;
 - (xi) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and
 - (xii) A reference to both the date on which and the place where the Notice of Rule Development required by Section 4 of this Rule appeared, except when the intended action is the repeal of a rule.
- (b) The Notice of Rulemaking shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days after the Notice of Rule Development required by Section 4 of this Rule, and at least twenty-eight (28) days prior to the intended action. If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

- (c) The Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice of the District's rulemaking proceedings. Such persons must furnish a mailing address or e-mail address, and may be required to pay the cost of copying and mailing as applicable.
 - (d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.
- (6) Modification of Rules.
- (a) Technical Changes.
 - (i) Prior to rule adoption, the District shall publish a notice of correction (“**Notice of Correction**”) if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county or counties in which the District is located at least seven (7) days prior to the intended action.
 - (ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 6(a)(i) of this Rule.
 - (b) Substantive Changes.
 - (i) Prior to rule adoption, the District shall publish a notice of change (“**Notice of Change**”) if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county or counties in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 5(C) of this Rule that have made requests

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

1. Supported by the record of the public hearing held on the proposed rule;
2. In response to written materials submitted to the District; or
3. In response to an objection with the proposed rule by the District Board.

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

(7) Withdrawal of Proposed Rules.

- (a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.
- (b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 4 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.
- (c) In the event of a withdrawal of a proposed rule, the District shall publish a notice (“**Notice of Rule Withdrawal**”) in a newspaper of general circulation within the county or counties in which the District is located, and shall provide notice to those persons set forth in Section 5(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.
- (d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 5(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(8) Rule Development Workshops.

- (a) Whenever requested in writing by any affected person, the District must conduct a rule development workshop prior to proposing rules for adoption for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.
- (b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.
- (c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:
 - (i) The place, date, and time of the workshop;
 - (ii) The subject area that will be addressed; and
 - (iii) The District Manager's contact information.

(9) Petitions to Initiate Rulemaking.

- (a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.
- (b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.
- (c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.
 - (i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county

or counties in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.

(ii) Not later than thirty (30) days following the date of the public hearing held pursuant to Section 9(c)(i) of this Rule, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

1. If the District decides to initiate rulemaking it shall proceed with the rulemaking process as set forth in this Rule.

2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the “**Notice of Denial of Rulemaking Petition**”). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county or counties in which the District is located.

(d) Nothing in this Rule shall be construed as requiring the District to adopt, amend, or repeal a rule as initiated by petition.

(10) Public Hearing.

(a) The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the Notice of Rulemaking, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. When a public hearing is held, the District shall ensure that staff is available to explain the proposed rule and to respond to questions or comments regarding the proposed rule. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.

(b) The District shall publish notice of the public hearing (“**Notice of Public Hearing**”) in a newspaper of general circulation within the county or counties in which the District is located, either in the text of the Notice of Rulemaking or in a separate publication at least seven (7) days before the

scheduled public hearing. The Notice of Public Hearing shall include the following information:

- (i) The date, time, and location of the public hearing; and
- (ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(11) Emergency Rule Adoption.

- (a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.
- (b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the “**Notice of Emergency Rule**”) which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:
 - (i) The full text of the rule(s); and
 - (ii) The District’s findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.
- (c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.

- (i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the “**Notice of Renewal of Emergency Rule**”) shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the District is located and shall include the specific facts and reasons for such renewal.
 - (ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.
- (d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.
- (e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.
- (f) The District may repeal an emergency rule before it expires by publishing a notice (“**Notice of Repeal of Emergency Rule**”) in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:
- (i) The full text of the emergency rule and a summary thereof;
 - (ii) The rule number; and
 - (iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.
- (12) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.

- (13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record (“**Rulemaking Record**”) which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:
- (a) A copy of the rule;
 - (b) Any material incorporated by reference in the rule;
 - (c) A detailed written statement of the facts and circumstances justifying the proposed rule;
 - (d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;
 - (e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;
 - (f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and
 - (g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.
- (14) Petitions to Challenge Rules.
- (a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District’s authority.
 - (i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.
 - (ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.
 - (b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation

of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

- (c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.
- (d) At the hearing, the petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:
 - (i) Administer oaths and affirmations;
 - (ii) Rule upon offers of proof and receive relevant evidence;
 - (iii) Regulate the course of the hearing, including any pre-hearing matters;
 - (iv) Enter orders; and
 - (v) Make or receive offers of settlement, stipulation, and adjustment.

- (f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.
- (15) Variations and Waivers. A “**variance**” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “**waiver**” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variations and waivers from District rules may be granted subject to the following:
- (a) Variations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, “**substantial hardship**” means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, “**principles of fairness**” are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
- (b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District's rule. Each petition shall specify:
- (i) The rule from which a variance or waiver is requested;
- (ii) The type of action requested;
- (iii) The specific facts that would justify a waiver or variance for the petitioner; and
- (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

- (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.
 - (d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action. The District shall maintain a record of the type and disposition of each petition filed.
- (16) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings.

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

Law Implemented: §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2), 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

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

- (e) **“Design-Build Firm”** means a partnership, corporation or other legal entity that:
 - (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
 - (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.
- (f) **“Design Criteria Package”** means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.
- (g) **“Design Criteria Professional”** means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.
- (h) **“Emergency Purchase”** means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where

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

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

requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

- (p) **“Responsive and Responsible Bidder”** means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. **“Responsive and Responsible Vendor”** means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
- (i) The ability and adequacy of the professional personnel employed by the entity/individual;
 - (ii) The past performance of the entity/individual for the District and in other professional employment;
 - (iii) The willingness of the entity/individual to meet time and budget requirements;
 - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
 - (v) The recent, current, and projected workloads of the entity/individual;
 - (vi) The volume of work previously awarded to the entity/individual;
 - (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
 - (viii) Whether the entity/individual is a certified minority business enterprise.
- (q) **“Responsive Bid,” “Responsive Proposal,” “Responsive Reply,” and “Responsive Response”** all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

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

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

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

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

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

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

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

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

(4) Competitive Selection.

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

- (d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

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

- (6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.
- (8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

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

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

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts. “**Auditing Services**” means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. For audits required under Chapter 190 of the Florida Statutes but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

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

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

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

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

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

- (3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.
- (4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals (“RFP”). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

- (5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.
- (6) Board Selection of Auditor.
- (a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.
- (b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.
- (c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.
- (d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is

reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

- (7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services;
 - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
 - (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
 - (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
 - (e) Provisions required by law that require the auditor to comply with public records laws.
- (8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

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

Rule 3.3 Purchase of Insurance.

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

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

- (h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

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

Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

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

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

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

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.
- (i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.
- (j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (k) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(2) Suspension, Revocation, or Denial of Qualification

- (a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor’s pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:
 - (i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.
 - (ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
 - (iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
 - (iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.
 - (v) The vendor’s qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

- (vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.
- (vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.
- (viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.
- (ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.
- (x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.
- (xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.
- (xii) The vendor or affiliate(s) has been convicted of a contract crime.
 - 1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.
 - 2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

- (b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.
- (c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.
- (d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.
- (e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.0525, 255.20, Fla. Stat.

Rule 3.5 Construction Contracts, Not Design-Build.

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

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

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

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

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

Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

- (g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.
- (i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.
- (k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board

with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

- (1) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: “Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,” or wording to that effect. Protests of the District’s purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.
- (6) Exceptions. This Rule is inapplicable when:
 - (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

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

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

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

Rule 3.6 Construction Contracts, Design-Build.

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

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

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may

be considered ineligible by the District to submit a bid, response, or proposal for a District project.

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

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

the Board meeting where the proposals were evaluated if so provided for in the Design Criteria Package. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

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

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

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

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

Rule 3.7 Payment and Performance Bonds.

- (1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.

- (2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of \$200,000, the Board shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.

- (3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding \$200,000, the contractor may be exempted from executing a payment and performance bond.

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

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

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

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

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

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

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

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

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

- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.
- (i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.
- (j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.
- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which

may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

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

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

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

Rule 3.9 Maintenance Services.

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

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

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

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

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

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

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

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

Rule 3.10 Contractual Services.

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

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

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

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

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

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

(1) Filing.

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

awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

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

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

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

- (5) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.
- (6) Judicial Review. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.
- (7) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (8) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 120.69(2)(a), 190.033, Fla. Stat.

Rule 4.0 Effective Date.

These Rules shall be effective _____, 2025, 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.

SEVENTH ORDER OF BUSINESS

**RESOLUTION 2026-03
[FY 2027 BUDGET APPROVAL RESOLUTION]**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ARMSTONG COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; SETTING A PUBLIC HEARING THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Armstrong Community Development District (“**District**”) prior to June 15, 2026, the proposed budget(s) attached hereto as **Exhibit A (“Proposed Budget”)**; and

WHEREAS, the Board now desires to set the required public hearing on the Proposed Budget.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily.

2. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: August 13, 2026
TIME: 6:00 PM
LOCATION: Plantation Oaks Amenity Center
845 Oakleaf Plantation Parkway
Orange Park, Florida 32065

3. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s) at least 60 days prior to its adoption, and (ii) post the approved Proposed Budget on the District’s website in accordance with Chapter 189, Florida Statutes.

4. **SEVERABILITY; EFFECTIVE DATE.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 11th DAY OF JUNE 2026.

ATTEST:

**ARMSTRONG COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

Proposed Budget

Armstrong
Community Development District



Proposed Budget
FY 2027

June 11, 2026



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Armstrong
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Special Assessments - On Roll	\$ 684,423	\$ 681,513	\$ 2,908	\$ 684,422	\$ 684,422
Cost Share - Tynes Blvd	2,400	1,217	800	2,017	2,000
Miscellaneous Income - Access Cards	-	225	200	425	-
Miscellaneous Income - Rental	-	1,300	900	2,200	-
Interest income	14,631	11,081	6,075	17,156	15,000
Carry Forward Surplus	-	-	-	-	20,397
TOTAL REVENUES	\$ 701,454	\$ 695,337	\$ 10,883	\$ 706,220	\$ 721,819

EXPENDITURES:

Administrative:

Supervisor Fees	\$ 12,000	\$ 7,200	\$ 4,000	\$ 11,200	\$ 12,000
FICA Taxes	918	551	306	857	918
Annual Audit	4,300	4,200	-	4,200	4,300
Trustee Fees	8,514	8,142	-	8,142	8,514
Dissemination Agent	7,791	5,194	2,597	7,791	8,258
Arbitrage	1,100	1,100	-	1,100	1,100
Engineering	6,000	5,390	2,500	7,890	11,000
Attorney Fees	20,000	4,308	15,692	20,000	20,000
Assessment Administration	5,899	5,899	-	5,899	6,253
District Management Fees	55,745	37,163	18,581	55,745	59,089
Information Technology	1,890	1,260	630	1,890	2,003
Website Administration	1,313	875	437	1,313	1,391
Telephone	400	164	120	284	400
Postage & Delivery	500	155	345	500	500
General Liability and Public Officials Insurance	8,208	7,734	-	7,734	8,507
Printing & Binding	750	388	362	750	750
Legal Advertising	2,000	233	495	728	2,000
Bank Fees and Other Charges	600	400	200	600	600
Office Supplies	250	4	10	14	250
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	\$ 138,352	\$ 90,536	\$ 46,275	\$ 136,811	\$ 148,009

Armstrong
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
Operations & Maintenance					
Community Operations					
Security	\$ 51,364	\$ 19,563	\$ 12,437	\$ 32,000	\$ 41,000
Electric	1,450	1,053	552	1,605	1,906
Water & Sewer	38,000	23,349	15,700	39,049	40,000
Landscape Maintenance	108,000	71,958	35,979	107,937	111,175
Landscape Contingency	5,000	-	5,000	5,000	5,000
Lake Maintenance	13,988	7,960	3,980	11,940	14,548
Lake Contingency	2,140	-	2,140	2,140	2,140
Irrigation Repairs	5,000	3,110	1,890	5,000	5,000
Repairs and Maintenance	7,000	3,293	3,707	7,000	7,000
Field Operations Management	-	-	-	-	15,000
Total Community Operations	\$ 231,942	\$ 130,284	\$ 81,386	\$ 211,670	\$ 242,769
Amenity Center					
Property/Amenity Manager	\$ 84,668	\$ 56,711	\$ 28,356	\$ 85,067	\$ 90,171
Facility Maintenance (Preventative)	17,500	5,702	7,910	13,612	17,500
Facility Attendant	7,632	464	7,168	7,632	8,548
Property Insurance	32,690	26,291	-	26,291	26,291
Phone/Internet/Cable	2,900	1,717	1,250	2,967	3,100
Electric	14,000	9,758	5,100	14,858	15,920
Water & Sewer	11,500	5,538	4,262	9,800	11,500
Gas	1,575	871	529	1,400	1,575
Refuse Service	6,646	4,465	2,216	6,681	6,800
Access Cards	4,000	2,678	-	2,678	4,000
Janitorial Services	14,625	9,750	4,875	14,625	15,503
Janitorial Supplies	3,000	1,068	1,932	3,000	3,000
Pool Maintenance	23,992	8,750	6,250	15,000	18,332
Pool Permit	300	325	-	325	325
Repairs & Maintenance	17,000	9,256	7,744	17,000	18,000
Office Supplies	500	350	150	500	500
Pest Control	800	1,070	188	1,258	975
Special Events	3,000	4,109	-	4,109	4,000
Fitness Center Repairs/Supplies	3,000	1,919	1,081	3,000	3,000
Total Amenity Center	\$ 249,328	\$ 150,793	\$ 79,010	\$ 229,803	\$ 249,040
TOTAL EXPENDITURES	\$ 619,621	\$ 371,614	\$ 206,671	\$ 578,285	\$ 639,819
Other Sources/(Uses)					
Capital Reserve Transfer	\$ (81,833)	\$ -	(81,833)	(81,833)	\$ (82,000)
Transfer In/(Out)-2017B Close out	-	17,589	-	17,589	-
TOTAL OTHER SOURCES/(USES)	\$ (81,833)	\$ 17,589	\$ (81,833)	\$ (64,244)	\$ (82,000)
EXCESS REVENUES (EXPENDITURES)	\$ -	\$ 341,313	\$ (277,621)	\$ 63,692	\$ -

Armstrong
Community Development District
Budget Narrative

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year.

Cost Share - Tynes Blvd

The District will enter into an Agreement with East/West Partners and future landowners to cover the proportionate share of irrigation services of Tynes Blvd.

Miscellaneous Income

Any income received from HOA, Access Cards, and Rental.

Interest

The District earns interest on the monthly average collected balance for each of their investment accounts.

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 12 meetings.

FICA Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Annual Audit

The District is required to annually conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The District has contracted with Berger, Toombs, Elam, Gaines & Frank for this service.

Trustee Fees

The District issued Series 2017A/B Special Assessment Revenue Bonds and Series 2019 Special Assessment Revenue Bonds that are deposited with a Trustee at US Bank. The amount of the trustee fees is based on the agreements between the Bank and the District.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Arbitrage

The District is required to have an annual arbitrage rebate calculation on the District's Series 2017A/B Special Assessment Revenue Bonds and the Series 2019A Special Assessment Revenue Bonds. The District has contracted with LLC Tax Solutions, Inc. for this service.

Engineering Fees

The District's engineer will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel, Kutak Rock, LLP, will be providing general legal services to the District, e.g. attendance and preparation for monthly meetings, preparation and review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Assessment Roll Administration

GMS NF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

District Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-NF, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Armstrong

Community Development District

Budget Narrative

Expenditures - Administrative (continued)

Information Technology

The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services – NF, LLC.

Website Maintenance

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-NF, LLC and updated monthly.

Telephone

New internet and Wi-Fi service for Office.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Bank Fees and Other Charges

This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

Expenditures - Operations

Security

The District has entered into an agreement with Security Development Group, LLC dba S3 Security for private onsite patrols. Services will include minimum 3 days of patrols of dedicated officers and additional days as requested by District and holiday rates for specific holidays outlined in the agreement. District will also pay an annual fee to FUSUS.

Electric

The District will open electric accounts to serve the common areas. The District currently has 3 accounts with Clay Electric Cooperative Inc.

Account #	Description	Monthly	Annually
9054872	3599 Royal Pines Drive Irrigation	\$63	\$756
9082351	705 Tynes Boulevard Irrigation	\$45	\$540
9143346	3814 Royal Pines	\$45	\$540
	Contingency		\$70
	Total		\$1,906

Armstrong
Community Development District
Budget Narrative

Expenditures – Operations (continued)

Water & Sewer

Represents costs for water services for areas within the District. The District currently has eleven accounts with Clay County Utility Authority.

Account #	Description	Monthly	Annually
A00030732	3518 Royal Pines Drive Reclaimed Irrigation	\$304	\$3,648
A00030937	3682 Royal Pines Drive Reclaimed Irrigation	\$1,000	\$12,000
A00032752	3645 Royal Pines Drive Reclaimed Irrigation	\$300	\$3,600
A00033750	875 Tynes Boulevard Reclaimed Irrigation	\$500	\$6,000
A00033751	705 Tynes Boulevard Reclaimed Irrigation	\$400	\$4,800
A00037105	3976 Heatherbrook Pl. Reclaimed Irrigation	\$104	\$1,248
A00037106	4121 Heatherbrook Pl. Reclaimed Irrigation	\$75	\$900
A00037677	3846 Sunberry Lane Reclaimed Irrigation	\$88	\$1,056
A00040217	4173 Heatherbrook Place	\$85	\$1,020
A00040871	1980 Amerly Drive	\$140	\$1,680
A00040873	544 Tynes Boulevard	\$75	\$900
	Contingency		\$3,148
	Total		\$40,000

Landscape Maintenance

The District has contracted with Verdego to furnish all supervision, labor, materials, equipment, and transportation required to maintain the landscape and irrigation system for the common area, Tynes area, Phase 1 pond banks, Phase 2 & 3 pond banks, pocket/common area, right-of-way and Amenity Center area of the District.

Description	Monthly	Annually
Landscape Maintenance	\$9,265	\$111,175
		\$111,175

Landscape Contingency

Represents estimated costs for any additional landscape expenses not covered under the monthly landscape maintenance contract.

Lake Maintenance

The District has entered into an agreement with The Lake Doctors for the maintenance of five (5) ponds. Service will include 12 treatments/inspections.

Description	Monthly	Annually
Lake Bank Maintenance - 5 Ponds	\$1,025	\$12,300
Cost Share Agreement w/South Village CDD		\$1,448
Fountain Maintenance - Qtrly. \$200		\$800
		\$14,548

Lake Contingency

Represents estimated costs for grass carp stocking in lakes.

Irrigation Repairs

Represents estimated costs for any repairs and maintenance to irrigation system.

Repairs & Maintenance

Miscellaneous repairs and needed maintenance of the District common areas.

Field Operations Management

The District will contract with Governmental Management Services, Inc. for onsite field management of contracts for District Services such as landscaping, amenity & pool facilities, lake maintenance, etc.

Armstrong

Community Development District

Budget Narrative

Expenditures – Amenity Center

Property/Amenity Manager

Represents costs to contract onsite, full-time manager for the Amenity Center that will oversee maintenance contracts related to the Amenity Center, schedule and approve maintenance services, oversee facility attendant, administer access cards as well as monitor facility usage and enforce District policies. The District has contracted with Governmental Management Services for this service.

Facility Maintenance (Preventative)

Represents costs to contract onsite part-time maintenance technician that will provide scheduled services as directed by the Property/Amenity Manager. The District has contracted with Governmental Management Services for this service.

Facility Attendant

Represents costs to contract onsite, part-time facility attendant for the Amenity Center that will monitor facility usage, enforce District policies and any other tasks assigned by the Property/Amenity Manager. The District has contracted with Governmental Management Services for this service.

Property Insurance

Represents estimated costs for the annual coverage of property insurance. Coverage will be provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Phone/Internet/Cable

Represents telephone, internet and cable services to the clubhouse. District currently has one account with AT&T for telephone and internet services.

Account #	Description	Monthly	Annually
300208593	Internet/Telephone #904-203-7112	\$248	\$2,976
	Contingency		\$124
	Total		\$3,100

Electric

Represents electric service the clubhouse. The District has one account with Clay Electric Cooperative Inc.

Account #	Description	Monthly	Annually
9082120	3645 Royal Pines Drive Amenity Center	\$1,220	\$14,640
	Contingency		\$1,280
	Total		\$15,920

Water/Irrigation

Represents water service to the clubhouse and pool. The District has two accounts with Clay County Utility Authority.

Account #	Description	Monthly	Annually
574046	3645 Royal Pines Drive Pool	\$350	\$4,200
574047	3645 Royal Pines Drive Clubhouse	\$350	\$4,200
	Contingency		\$3,100
	Total		\$11,500

Gas

The District has contracted with Gas South f/k/a TECO Peoples Gas for gas service to the clubhouse.

Account #	Description	Monthly	Annually
221007627575	3645 Royal Pines Drive Amenity Center	\$125	\$1,500
	Contingency		\$75
	Total		\$1,575

Refuse Service

The District has contracted with Waste Management for monthly dumpster rental and removal.

Account #	Description	Monthly	Annually
2-52706-92375	1090 Oakleaf Plantation Parkway	\$554	\$6,646
	Contingency		\$154
	Total		\$6,800

Access Cards

Represents the estimated cost for access cards to the District's Amenity Center.

Armstrong
Community Development District
Budget Narrative

Expenditures – Amenity Center (continued)

Janitorial Services

The District has contracted with Governmental Management Services for janitorial services for the Amenity Center.

Description	Monthly	Annually
Janitorial Services	\$1,292	\$15,503
		\$15,503

Janitorial Supplies

Represents estimated costs for cleaning supplies for the janitorial staff.

Pool Maintenance

The District has entered into an agreement with Pinch a Penny -Oakleaf for the monthly service of the pool. Services include three (3) weekly visits to complete cleaning of pool, brushing of tile, walls, floor, skim and deep netting vacuum when needed. Will check all equipment and water levels.

Description	Monthly	Annually
Pool Maintenance	\$1,295	\$15,540
Contingency - Repairs		\$2,792
		\$18,332

Pool Permit

Represents annual pool permit fees paid to Florida Department of Health in Clay County. This is the only expense under this line for the District.

Repairs & Maintenance

Cost of routine repairs and replacements of the District's common areas and Amenity Center.

Office Supplies

Represents estimated cost of supplies for the Amenity Center.

Pest Control

The District has entered into an agreement with Arrow Exterminators Company d/b/a Nader's Pest Raiders. for pest control services for the Amenity Center. Service will be performed once a month.

Description	Monthly	Annually
Pest Control Services	\$50	\$600
Termite Bond Renewal		\$375
		\$975

Special Events

Represents estimated costs for the District to host special events for the community throughout the Fiscal Year.

Fitness Center Repairs/Supplies

Represents any expense for Fitness center repairs for equipment and supplies.

Transfer Out – Capital Reserve

Represents amount per the Reserve Study to transfer to the Capital Reserve Fund.

Armstrong
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Interest Income	\$ 1,200	\$ 2,497	\$ 1,000	\$ 3,497	\$ 1,200
Insurance Proceeds	-	6,116	-	6,116	
Carry Forward Balance	96,594	-	-	-	85,988
TOTAL REVENUES	\$ 97,794	\$ 8,613	\$ 1,000	\$ 9,613	\$ 87,188
EXPENDITURES:					
Capital Outlay	\$ 18,000	\$ -	\$ -	\$ -	\$ 10,000
Repair and Maintenance	-	4,945	-	4,945	9,091
Contingency	600	350	164	514	600
TOTAL EXPENDITURES	\$ 18,600	\$ 5,295	\$ 164	\$ 5,459	\$ 19,691
Other Sources/(Uses)					
Capital Reserve Transfer	\$ 81,833	\$ -	\$ 81,833	\$ 81,833	\$ 82,000
TOTAL OTHER SOURCES/(USES)	\$ 81,833	\$ -	\$ 81,833	\$ 81,833	\$ 82,000
EXCESS REVENUES (EXPENDITURES)	\$ 161,027	\$ 3,319	\$ 82,669	\$ 85,988	\$ 149,497

Armstrong
Community Development District
Proposed Budget

Debt Service Series 2017A/B Special Assessment Revenue Bonds

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Special Assessments-On Roll	\$ 265,811	\$ 264,682	\$ -	\$ 264,682	\$ 265,811
Interest Earnings	20,700	13,377	9,000	22,377	19,000
Carry Forward Surplus ⁽¹⁾	238,727	255,562	-	255,562	265,350
TOTAL REVENUES	\$ 525,238	\$ 533,621	\$ 9,000	\$ 542,621	\$ 550,162
EXPENDITURES:					
Series 2017A/B					
Interest - 11/01	\$ 90,741	\$ 90,741	\$ -	\$ 90,741	\$ 88,941
Principal - 11/01	80,000	80,000	-	80,000	85,000
Interest - 05/01	88,941	88,941	-	88,941	87,028
TOTAL EXPENDITURES	\$ 259,681	\$ 259,681	\$ -	\$ 259,681	\$ 260,969
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ (17,589)	\$ -	\$ (17,589)	\$ -
TOTAL OTHER SOURCES/(USES)	\$ -	\$ (17,589)	\$ -	\$ (17,589)	\$ -
EXCESS REVENUES (EXPENDITURES)	\$ 265,557	\$ 256,350	\$ 9,000	\$ 265,350	\$ 289,193

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	\$ 87,028
Principal Due 11/1/27	90,000
	\$ 177,028

Armstrong
Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2017 A/B Special Assessment Revenue Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/26	3,520,000	4.500%	85,000	88,941	173,940.63
05/01/27	3,435,000	4.500%	-	87,028	
11/01/27	3,435,000	4.500%	90,000	87,028	264,056.25
05/01/28	3,345,000	4.500%	-	85,003	
11/01/28	3,345,000	4.500%	95,000	85,003	265,006.25
05/01/29	3,250,000	5.000%	-	82,866	
11/01/29	3,250,000	5.000%	100,000	82,866	265,731.25
05/01/30	3,150,000	5.000%	-	80,366	
11/01/30	3,150,000	5.000%	100,000	80,366	260,731.25
05/01/31	3,050,000	5.000%	-	77,866	
11/01/31	3,050,000	5.000%	105,000	77,866	260,731.25
05/01/32	2,945,000	5.000%	-	75,241	
11/01/32	2,945,000	5.000%	115,000	75,241	265,481.25
05/01/33	2,830,000	5.000%	-	72,366	
11/01/33	2,830,000	5.000%	120,000	72,366	264,731.25
05/01/34	2,710,000	5.000%	-	69,366	
11/01/34	2,710,000	5.000%	125,000	69,366	263,731.25
05/01/35	2,585,000	5.125%	-	66,241	
11/01/35	2,585,000	5.125%	130,000	66,241	262,481.25
05/01/36	2,455,000	5.125%	-	62,909	
11/01/36	2,455,000	5.125%	140,000	62,909	265,818.75
05/01/37	2,315,000	5.125%	-	59,322	
11/01/37	2,315,000	5.125%	145,000	59,322	263,643.75
05/01/38	2,170,000	5.125%	-	55,606	
11/01/38	2,170,000	5.125%	150,000	55,606	261,212.50
05/01/39	2,020,000	5.125%	-	51,763	
11/01/39	2,020,000	5.125%	160,000	51,763	263,525.00
05/01/40	1,860,000	5.125%	-	47,663	
11/01/40	1,860,000	5.125%	170,000	47,663	265,325.00
05/01/41	1,690,000	5.125%	-	43,306	
11/01/41	1,690,000	5.125%	175,000	43,306	261,612.50
05/01/42	1,515,000	5.125%	-	38,822	
11/01/42	1,515,000	5.125%	185,000	38,822	262,643.75
05/01/43	1,330,000	5.125%	-	34,081	
11/01/43	1,330,000	5.125%	195,000	34,081	263,162.50
05/01/44	1,135,000	5.125%	-	29,084	
11/01/44	1,135,000	5.125%	205,000	29,084	263,168.75
05/01/45	930,000	5.125%	-	23,831	
11/01/45	930,000	5.125%	215,000	23,831	262,662.50
05/01/46	715,000	5.125%	-	18,322	
11/01/46	715,000	5.125%	225,000	18,322	261,643.75
05/01/47	490,000	5.125%	-	12,556	
11/01/47	490,000	5.125%	240,000	12,556	265,112.50
05/01/48	250,000	5.125%	-	6,406	
11/01/48	250,000	5.125%	250,000	6,406	262,812.50
Total			\$ 3,520,000	\$ 2,448,966	\$ 5,968,966

Armstrong Community Development District

Proposed Budget Debt Service Series 2019A Special Assessment Revenue Bonds

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
REVENUES:					
Special Assessments-On Roll	\$ 409,584	\$ 407,844	\$ -	\$ 407,844	\$ 409,584
Interest Earnings	20,700	13,919	6,200	20,119	18,000
Carry Forward Surplus ⁽¹⁾	335,620	336,557	-	336,557	351,970
TOTAL REVENUES	\$ 765,904	\$ 758,320	\$ 6,200	\$ 764,520	\$ 779,555
EXPENDITURES:					
Series 2019A					
Interest - 11/01	\$ 127,638	\$ 127,638	\$ -	\$ 127,638	\$ 124,825
Principal - 11/01	150,000	150,000	-	150,000	155,000
Special Call - 11/01	-	5,000	-	5,000	-
Interest - 05/01	125,013	124,913	-	124,913	122,113
Special Call - 5/01	-	5,000	-	5,000	-
TOTAL EXPENDITURES	\$ 402,650	\$ 412,550	\$ -	\$ 412,550	\$ 401,938
Other Sources/(Uses)					
Interfund transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER SOURCES / (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS REVENUES (EXPENDITURES)	\$ 363,254	\$ 345,770	\$ 6,200	\$ 351,970	\$ 377,617

⁽¹⁾ Carry Forward is Net of Reserve Requirement

Interest Due 11/1/27	\$ 122,113
Principal Due 11/1/27	160,000
	<u>\$ 282,113</u>

Armstrong
Community Development District
AMORTIZATION SCHEDULE
Debt Service Series 2019A Special Assessment Revenue Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/26	6,345,000	3.500%	155,000	124,825	279,825.00
05/01/27	6,190,000	3.500%	-	122,113	
11/01/27	6,190,000	3.500%	160,000	122,113	404,225.00
05/01/28	6,030,000	3.500%	-	119,313	
11/01/28	6,030,000	3.500%	165,000	119,313	403,625.00
05/01/29	5,865,000	3.500%	-	116,425	
11/01/29	5,865,000	3.500%	170,000	116,425	402,850.00
05/01/30	5,695,000	3.500%	-	113,450	
11/01/30	5,695,000	3.500%	180,000	113,450	406,900.00
05/01/31	5,515,000	4.000%	-	110,300	
11/01/31	5,515,000	4.000%	185,000	110,300	405,600.00
05/01/32	5,330,000	4.000%	-	106,600	
11/01/32	5,330,000	4.000%	190,000	106,600	403,200.00
05/01/33	5,140,000	4.000%	-	102,800	
11/01/33	5,140,000	4.000%	200,000	102,800	405,600.00
05/01/34	4,940,000	4.000%	-	98,800	
11/01/34	4,940,000	4.000%	210,000	98,800	407,600.00
05/01/35	4,730,000	4.000%	-	94,600	
11/01/35	4,730,000	4.000%	215,000	94,600	404,200.00
05/01/36	4,515,000	4.000%	-	90,300	
11/01/36	4,515,000	4.000%	225,000	90,300	405,600.00
05/01/37	4,290,000	4.000%	-	85,800	
11/01/37	4,290,000	4.000%	235,000	85,800	406,600.00
05/01/38	4,055,000	4.000%	-	81,100	
11/01/38	4,055,000	4.000%	245,000	81,100	407,200.00
05/01/39	3,810,000	4.000%	-	76,200	
11/01/39	3,810,000	4.000%	255,000	76,200	407,400.00
05/01/40	3,555,000	4.000%	-	71,100	
11/01/40	3,555,000	4.000%	265,000	71,100	407,200.00
05/01/41	3,290,000	4.000%	-	65,800	
11/01/41	3,290,000	4.000%	275,000	65,800	406,600.00
05/01/42	3,015,000	4.000%	-	60,300	
11/01/42	3,015,000	4.000%	285,000	60,300	405,600.00
05/01/43	2,730,000	4.000%	-	54,600	
11/01/43	2,730,000	4.000%	295,000	54,600	404,200.00
05/01/44	2,435,000	4.000%	-	48,700	
11/01/44	2,435,000	4.000%	310,000	48,700	407,400.00
05/01/45	2,125,000	4.000%	-	42,500	
11/01/45	2,125,000	4.000%	320,000	42,500	405,000.00
05/01/46	1,805,000	4.000%	-	36,100	
11/01/46	1,805,000	4.000%	335,000	36,100	407,200.00
05/01/47	1,470,000	4.000%	-	29,400	
11/01/47	1,470,000	4.000%	345,000	29,400	403,800.00
05/01/48	1,125,000	4.000%	-	22,500	
11/01/48	1,125,000	4.000%	360,000	22,500	405,000.00
05/01/49	765,000	4.000%	-	15,300	
11/01/49	765,000	4.000%	375,000	15,300	405,600.00
05/01/50	390,000	4.000%	-	7,800	
11/01/50	390,000	4.000%	390,000	7,800	405,600.00
Total			\$ 6,345,000	\$ 3,668,625	\$ 10,013,625

Armstrong
Community Development District
Non-Ad Valorem Assessments Comparison
2026-2027

Neighborhood	O&M Units	Bonds 2017 Units	Bonds 2019 Units	Annual Maintenance Assessments			Annual Debt Assessments					Total Assessed Per Unit				
				FY 2027	FY2026	Increase/(decrease)	FY 2027		FY2026		Increase/(decrease)	FY 2027		FY2026		Increase/(decrease)
							Series 2017	Series 2019	Series 2017	Series 2019		Series 2017	Series 2019	Series 2017	Series 2019	
43'	136	51	84	\$1,507.47	\$1,507.47	\$0.00	\$1,122.85	\$1,352.85	\$1,122.85	\$1,352.85	\$0.00	\$2,630.32	\$2,860.32	\$2,630.32	\$2,860.32	\$0.00
53'	220	73	147	\$1,507.47	\$1,507.47	\$0.00	\$1,386.23	\$1,585.06	\$1,386.23	\$1,585.06	\$0.00	\$2,893.70	\$3,092.53	\$2,893.70	\$3,092.53	\$0.00
63'	127	76	51	\$1,507.47	\$1,507.47	\$0.00	\$1,635.76	\$1,746.76	\$1,635.76	\$1,746.76	\$0.00	\$3,143.23	\$3,254.23	\$3,143.23	\$3,254.23	\$0.00
Total	483	200	282													

EIGHTH ORDER OF BUSINESS

D.



Armstrong Community Development District (CDD)

3645 Royal Pines Dr, Orange Park, FL 32065
(904) 203-7112; Greyhawkmanager@gmsnf.com

Memorandum

Date: June 11th, 2026

To: Board of Supervisors

From: GMS – GreyHawk Amenity Manager

Community:

Amenity Usage

- Total Facilities Usage – fobs Scanned 3758

Card counts:

New Owners	0
Replacements	

Room Rentals

rentals in the month of May - 7

Special Events

Operations:

- I replaced the fans on the patio with fans with longer blades as requested.
- I have been adding polymeric sand to the pavers around the pool deck to help with loose pavers.
- New flowers were added around the flagpole.

Armstrong Community Development District (CDD)

3645 Royal Pines Dr, Orange Park, FL 32065
(904) 203-7112; Greyhawkmanager@gmsnf.com

Memorandum

Landscaping

- *Monthly reports for May submitted and filed at Operations office.*

For questions, comments, or clarification, please contact:

- *Ryan Wilson, Greyhawk Amenity Manager (904) 322-3199* greyhawkmanager@gmsnf.com
- *Jay Soriano, GMS Operations Manager (904) 274-2450* jsoriano@gmsnf.com

TENTH ORDER OF BUSINESS

A.

Armstrong
Community Development District

Unaudited Financial Reporting
May 31, 2026



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Armstrong
Community Development District
Combined Balance Sheet
May 31, 2026

	General Fund	Capital Reserve Fund	Debt Service Funds	Capital Project Funds	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 36,968	\$ 22,753	\$ -	\$ -	\$ 59,721
Due from Other Funds	562	-	-	-	562
Due from Capital Reserve	-	-	-	-	-
Due from General Fund	-	1,598	-	-	1,598
Investments:					
US Bank Custody Account	57,439	-	-	-	57,439
State Board of Administration	550,920	90,196	-	-	641,116
Series 2017A/B					
Reserve-A	-	-	265,055	-	265,055
Revenue-A	-	-	256,350	-	256,350
Reserve-B	-	-	-	-	-
Revenue-B	-	-	-	-	-
Prepayment-B	-	-	-	-	-
Construction	-	-	-	-	-
Series 2019					
Reserve	-	-	204,013	-	204,013
Revenue	-	-	345,769	-	345,769
Prepayment	-	-	1	-	1
Prepaid Expenses	370	-	-	-	370
Total Assets	\$ 646,260	\$ 114,547	\$ 1,071,188	\$ -	\$ 1,831,994
Liabilities:					
Accounts Payable	\$ 3,089	\$ -	\$ -	\$ -	\$ 3,089
Accrued Expenses	3,881	-	-	-	3,881
FICA Payable	-	-	-	-	-
Federal Withholding Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Due to Debt Service	-	-	-	-	-
Due to Capital Reserve	1,598	-	-	-	1,598
Total Liabilities	\$ 8,567	\$ -	\$ -	\$ -	\$ 8,567
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 370	\$ -	\$ -	\$ -	\$ 370
Deposits	-	-	-	-	-
Restricted for:					
Debt Service	-	\$ -	\$ 1,071,188	\$ -	\$ 1,071,188
Capital Project	-	-	-	-	-
Assigned for:					
Capital Reserve Fund	-	114,547	-	-	114,547
Capital Reserves	-	-	-	-	-
Unassigned	637,322	-	-	-	637,322
Total Fund Balances	\$ 637,692	\$ 114,547	\$ 1,071,188	\$ -	\$ 1,823,427
Total Liabilities & Fund Balance	\$ 646,260	\$ 114,547	\$ 1,071,188	\$ -	\$ 1,831,994

Armstrong
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 684,423	\$ 684,423	\$ 681,513	\$ (2,910)
Cash Share - Tynes Blvd	2,400	1,600	1,217	(383)
Miscellaneous Income-Access Cards	-	-	225	225
Miscellaneous Income-Rental	-	-	1,300	1,300
Interest	14,631	9,754	11,081	1,327
Total Revenues	\$ 701,454	\$ 695,777	\$ 695,337	\$ (440)

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 8,000	\$ 7,200	\$ 800
FICA Expense	918	612	551	61
Annual Audit	4,300	4,300	4,200	100
Trustee Fees	8,514	8,514	8,142	372
Dissemination Agent	7,791	5,194	5,194	-
Arbitrage	1,100	1,100	1,100	-
Engineering	6,000	4,000	5,390	(1,390)
Attorney	20,000	13,333	4,308	9,025
Assessment Administration	5,899	5,899	5,899	-
Management Fees	55,745	37,163	37,163	-
Information Technology	1,890	1,260	1,260	-
Website Maintenance	1,313	875	875	-
Telephone	400	267	164	103
Postage and Delivery	500	333	155	178
General Liability and Public Officials Insurance	8,208	8,208	7,734	474
Printing & Binding	750	500	388	112
Legal Advertising	2,000	1,333	233	1,100
Bank Fees and Other Charges	600	400	400	(0)
Office Supplies	250	167	4	162
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 138,352	\$ 101,633	\$ 90,536	\$ 11,098

Operations & Maintenance

Security	\$ 51,364	\$ 34,243	\$ 19,563	\$ 14,680
Electric	1,450	967	1,053	(86)
Water & Sewer	38,000	25,333	23,349	1,984
Landscape Maintenance	108,000	72,000	71,958	42
Landscape Contingency	5,000	-	-	-
Lake Maintenance	13,988	9,325	7,960	1,365
Lake Contingency	2,140	-	-	-
Irrigation Repairs	5,000	3,110	3,110	-
Repairs and Maintenance	7,000	4,667	3,293	1,374
Total Operations & Maintenance	\$ 231,942	\$ 149,645	\$ 130,284	\$ 19,360

Armstrong
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
<i>Amenity Center</i>				
Property/Amenity Manager	\$ 84,668	\$ 56,445	\$ 56,711	\$ (266)
Preventative Maintenance	17,500	11,667	5,702	5,964
Facility Attendant	7,632	5,088	464	4,624
Property Insurance	32,690	32,690	26,291	6,399
Phone/Internet/Cable	2,900	1,933	1,717	216
Electric	14,000	9,333	9,758	(425)
Water & Sewer	11,500	7,667	5,538	2,129
Gas	1,575	1,050	871	179
Reuse Service	6,646	4,431	4,465	(34)
Access Cards	4,000	2,678	2,678	-
Janitorial Services	14,625	9,750	9,750	-
Janitorial Supplies	3,000	2,000	1,068	932
Pool Maintenance	23,992	15,995	8,750	7,245
Pool Permits	300	300	325	(25)
Repairs and Maintenance	17,000	11,333	9,256	2,078
Office Supplies	500	333	350	(16)
Pest Control	800	533	1,070	(537)
Special Events	3,000	3,000	4,109	(1,109)
Fitness Center Repairs/Supplies	3,000	2,000	1,919	81
Total Amenity Center	\$ 249,328	\$ 178,226	\$ 150,793	\$ 27,433
<i>Reserves</i>				
Capital Reserve Transfer Out	\$ 81,833	\$ -	\$ -	-
Total Reserves	\$ 81,833	\$ -	\$ -	\$ -
Total Expenditures	\$ 701,454	\$ 429,504	\$ 371,614	\$ 57,891
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 323,723	
<i>Other Financing Sources/(Uses)</i>				
Transfer In/(Out)*	\$ -	\$ -	\$ 17,589	\$ 17,589
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 17,589	\$ 17,589
Net Change in Fund Balance	\$ -	\$ -	\$ 341,313	\$ 17,589
Fund Balance - Beginning	\$ -		\$ 296,380	
Fund Balance - Ending	\$ -		\$ 637,692	

*Close out of 2017B Trust accounts

Armstrong
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Capital Reserve Transfer In	\$ 81,833	\$ -	\$ -	\$ -
Interest	1,200	800	2,497	1,697
Insurance Proceeds	-	-	6,116	
Total Revenues	\$ 83,033	\$ 800	\$ 8,613	\$ 1,697
Expenditures:				
Capital Outlay	\$ 18,000	\$ 12,000	\$ -	\$ 12,000
Repair and Maintenance	-	-	4,945	(4,945)
Contingency	600	400	350	50
Total Expenditures	\$ 18,600	\$ 12,400	\$ 5,295	\$ 7,105
Excess (Deficiency) of Revenues over Expenditures	\$ 64,433		\$ 3,319	
Net Change in Fund Balance	\$ 64,433		\$ 3,319	
Fund Balance - Beginning	\$ 96,594		\$ 111,228	
Fund Balance - Ending	\$ 161,027		\$ 114,547	

Armstrong
Community Development District
Debt Service Fund Series 2017A
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 265,811	\$ 265,811	\$ 264,682	\$ (1,129)
Interest Income	20,700	13,800	13,377	(423)
Total Revenues	\$ 286,511	\$ 279,611	\$ 278,059	\$ (1,553)
Expenditures:				
Interest - 11/01	\$ 90,741	\$ 90,741	\$ 90,741	\$ -
Principal - 11/01	80,000	80,000	80,000	-
Interest - 5/01	88,941	88,941	88,941	-
Total Expenditures	\$ 259,681	\$ 259,681	\$ 259,681	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 26,830		\$ 18,377	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (17,589)	\$ (17,589)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (17,589)	\$ (17,589)
Net Change in Fund Balance	\$ 26,830		\$ 788	
Fund Balance - Beginning	\$ 238,727		\$ 520,617	
Fund Balance - Ending	\$ 265,557		\$ 521,405	

Armstrong
Community Development District
Debt Service Fund Series 2019A
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 409,584	\$ 409,584	\$ 407,844	\$ (1,740)
Interest Income	20,700	13,800	13,919	119
Total Revenues	\$ 430,284	\$ 423,384	\$ 421,763	\$ (1,621)
Expenditures:				
Interest - 11/01	\$ 127,638	\$ 127,638	\$ 127,638	\$ -
Principal - 11/01	150,000	150,000	150,000	-
Special Call - 11/01	-	-	5,000	(5,000)
Interest - 5/01	125,013	125,013	124,913	100
Special Call - 5/01	-	-	5,000	(5,000)
Total Expenditures	\$ 402,650	\$ 402,650	\$ 412,550	\$ (9,900)
Excess (Deficiency) of Revenues over Expenditures	\$ 27,634		\$ 9,213	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 27,634		\$ 9,213	
Fund Balance - Beginning	\$ 335,620		\$ 540,570	
Fund Balance - Ending	\$ 363,254		\$ 549,783	

Armstrong
Community Development District
Capital Project Fund Series 2019A
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Actual
	Thru 05/31/26
Revenues:	
Interest Income	\$ 19
Total Revenues	\$ 19
Expenditures:	
Capital Outlay	\$ 1,598
Total Expenditures	\$ 1,598
Excess (Deficiency) of Revenues over Expenditures	\$ (1,578)
Other Financing Sources/(Uses):	
Transfer In/(Out)	\$ -
Total Other Financing Sources/(Uses)	\$ -
Net Change in Fund Balance	\$ (1,578)
Fund Balance - Beginning	\$ 1,578
Fund Balance - Ending	\$ -

Armstrong
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	\$ -	\$ 37,717	\$ 618,871	\$ 4,825	\$ 5,945	\$ -	\$ 9,896	\$ 4,260	\$ -	\$ -	\$ -	\$ -	\$ 681,513
Cash Share - Tynes Blvd	251	241	65	52	47	123	238	201	-	-	-	-	1,217
Miscellaneous Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Income-Access Cards	-	25	125	25	-	-	-	50	-	-	-	-	225
Miscellaneous Income-Rental	200	-	100	-	100	100	200	600	-	-	-	-	1,300
Interest	510	420	371	1,768	1,998	1,541	1,714	2,758	-	-	-	-	11,081
Total Revenues	\$ 961	\$ 38,404	\$ 619,532	\$ 6,670	\$ 8,091	\$ 1,764	\$ 12,048	\$ 7,868	\$ -	\$ -	\$ -	\$ -	\$ 695,337
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 800	\$ 800	\$ 1,000	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 7,200
FICA Expense	77	77	77	61	61	77	61	61	-	-	-	-	551
Annual Audit	-	-	-	-	-	-	-	4,200	-	-	-	-	4,200
Trustee Fees	4,068	-	-	4,074	-	-	-	-	-	-	-	-	8,142
Dissemination Agent	649	649	649	649	649	649	649	649	-	-	-	-	5,194
Arbitrage	-	1,100	-	-	-	-	-	-	-	-	-	-	1,100
Engineering	-	1,046	768	1,534	580	913	550	-	-	-	-	-	5,390
Attorney	1,332	893	426	797	860	-	-	-	-	-	-	-	4,308
Assessment Administration	5,899	-	-	-	-	-	-	-	-	-	-	-	5,899
Management Fees	4,645	4,645	4,645	4,645	4,645	4,645	4,645	4,645	-	-	-	-	37,163
Information Technology	158	158	158	158	158	158	158	158	-	-	-	-	1,260
Website Maintenance	109	109	109	109	109	109	109	109	-	-	-	-	875
Telephone	30	28	20	20	11	15	20	21	-	-	-	-	164
Postage and Delivery	45	36	16	9	9	12	16	13	-	-	-	-	155
General Liability and Public Officials Insurance	7,734	-	-	-	-	-	-	-	-	-	-	-	7,734
Printing & Binding	147	22	46	34	32	21	59	28	-	-	-	-	388
Legal Advertising	48	46	46	46	46	-	-	-	-	-	-	-	233
Bank Fees and Other Charges	128	-	24	61	40	7	118	23	-	-	-	-	400
Office Supplies	1	0	1	0	0	0	1	1	-	-	-	-	4
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 26,244	\$ 9,810	\$ 7,984	\$ 12,998	\$ 8,001	\$ 7,606	\$ 7,186	\$ 10,708	\$ -	\$ -	\$ -	\$ -	\$ 90,536

Armstrong
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Security	\$ 2,430	\$ 2,742	\$ 2,243	\$ 2,617	\$ 2,243	\$ 2,430	\$ 2,056	\$ 2,804	\$ -	\$ -	\$ -	\$ -	\$ 19,563
Electric	138	138	138	137	137	137	91	137	-	-	-	-	1,053
Water & Sewer	4,137	4,171	1,968	2,737	1,480	2,279	3,324	3,254	-	-	-	-	23,349
Landscape Maintenance	8,995	8,995	8,995	8,995	8,995	8,995	8,995	8,995	-	-	-	-	71,958
Landscape Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Lake Maintenance	995	995	995	995	995	995	995	995	-	-	-	-	7,960
Lake Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	1,780	-	-	-	1,330	-	-	-	-	-	-	-	3,110
Repairs and Maintenance	-	-	45	90	3,158	-	-	-	-	-	-	-	3,293
Total Operations & Maintenance	\$ 18,474	\$ 17,040	\$ 14,384	\$ 15,570	\$ 18,337	\$ 14,835	\$ 15,460	\$ 16,184	\$ -	\$ -	\$ -	\$ -	\$ 130,284
Amenity Center													
Property/Amenity Manager	\$ 7,089	\$ 7,089	\$ 7,089	\$ 7,089	\$ 7,089	\$ 7,089	\$ 7,089	\$ 7,089	\$ -	\$ -	\$ -	\$ -	\$ 56,711
Preventative Maintenance	64	979	1,252	-	-	1,781	1,626	-	-	-	-	-	5,702
Facility Attendant	-	-	464	-	-	-	-	-	-	-	-	-	464
Property Insurance	26,291	-	-	-	-	-	-	-	-	-	-	-	26,291
Phone/Internet/Cable	236	236	257	247	247	247	247	-	-	-	-	-	1,717
Electric	1,256	1,233	1,162	1,162	1,208	1,326	1,229	1,182	-	-	-	-	9,758
Water & Sewer	977	580	287	867	824	695	681	627	-	-	-	-	5,538
Gas	110	-	210	125	100	100	112	114	-	-	-	-	871
Reuse Service	(406)	1,534	568	554	554	554	554	554	-	-	-	-	4,465
Access Cards	1,512	1,149	17	-	-	-	-	-	-	-	-	-	2,678
Janitorial Services	1,219	1,219	1,219	1,219	1,219	1,219	1,219	1,219	-	-	-	-	9,750
Janitorial Supplies	506	36	-	-	457	69	-	-	-	-	-	-	1,068
Pool Maintenance	1,250	1,250	1,250	1,250	1,250	1,250	1,250	-	-	-	-	-	8,750
Pool Permits	-	-	-	-	-	-	-	325	-	-	-	-	325
Repairs and Maintenance	1,154	2,400	712	2,331	-	1,194	1,465	-	-	-	-	-	9,256
Office Supplies	-	160	161	-	-	-	29	-	-	-	-	-	350
Pest Control	745	46	46	46	46	47	47	47	-	-	-	-	1,070
Special Events	-	1,975	171	-	-	1,963	-	-	-	-	-	-	4,109
Fitness Center Repairs/Supplies	1,144	-	-	250	-	275	250	-	-	-	-	-	1,919
Total Amenity Center	\$ 43,146	\$ 19,886	\$ 14,864	\$ 15,140	\$ 12,994	\$ 17,809	\$ 15,798	\$ 11,157	\$ -	\$ -	\$ -	\$ -	\$ 150,793
Reserves													
Capital Reserve Transfer Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 87,864	\$ 46,735	\$ 37,232	\$ 43,708	\$ 39,332	\$ 40,250	\$ 38,444	\$ 38,049	\$ -	\$ -	\$ -	\$ -	\$ 371,614
Excess (Deficiency) of Revenues over Expenditures	\$ (86,902)	\$ (8,332)	\$ 582,300	\$ (37,038)	\$ (31,242)	\$ (38,486)	\$ (26,396)	\$ (30,181)	\$ -	\$ -	\$ -	\$ -	\$ 323,723
Other Financing Sources(Uses)													
Transfer In(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,589	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,589
Net Change in Fund Balance	\$ (86,902)	\$ (8,332)	\$ 582,300	\$ (37,038)	\$ (31,242)	\$ (20,897)	\$ (26,396)	\$ (30,181)	\$ -	\$ -	\$ -	\$ -	\$ 341,313

Armstrong
Community Development District
Long Term Debt Report

Series 2017A Special Assessment Bonds

OPTIONAL REDEMPTION DATE:	11/1/2027	
INTEREST RATES:	3.625%, 4.500%, 5.000%, 5.125%	
MATURITY DATE:	11/1/2048	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$265,819	
RESERVE FUND BALANCE	\$265,055	
BONDS OUTSTANDING - 09/30/17		\$4,035,000
LESS: NOVEMBER 1, 2019		(\$65,000)
LESS: NOVEMBER 1, 2020		(\$70,000)
LESS: NOVEMBER 1, 2021		(\$70,000)
LESS: NOVEMBER 1, 2022		(\$75,000)
LESS: NOVEMBER 1, 2023		(\$75,000)
LESS: NOVEMBER 1, 2024		(\$80,000)
LESS: NOVEMBER 1, 2025		(\$80,000)
Current Bonds Outstanding		\$3,520,000

Series 2019A Special Assessment Bonds

OPTIONAL REDEMPTION DATE:	11/1/2029	
INTEREST RATES:	3.125%, 3.550%, 4.000%, 4.100%	
MATURITY DATE:	11/1/2050	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$203,800	
RESERVE FUND BALANCE	\$204,013	
BONDS OUTSTANDING - 10/31/19		\$7,500,000
LESS: FEBRUARY 1, 2021		(\$140,000)
LESS: MAY 1, 2021 (SPECIAL CALL)		(\$10,000)
LESS: AUGUST 1, 2021 (SPECIAL CALL)		(\$90,000)
LESS: NOVEMBER 1, 2021 (SPECIAL CALL)		(\$130,000)
LESS: NOVEMBER 1, 2021		(\$140,000)
LESS: FEBRUARY 1, 2022 (SPECIAL CALL)		(\$10,000)
LESS: MAY 1, 2022 (SPECIAL CALL)		(\$5,000)
LESS: NOVEMBER 1, 2022		(\$140,000)
LESS: NOVEMBER 1, 2023		(\$145,000)
LESS: NOVEMBER 1, 2023 (SPECIAL CALL)		(\$5,000)
LESS: AUGUST 1, 2024 (SPECIAL CALL)		(\$20,000)
LESS: NOVEMBER 1, 2024		(\$145,000)
LESS: NOVEMBER 1, 2024 (SPECIAL CALL)		(\$5,000)
LESS: FEBRUARY 1, 2025 (SPECIAL CALL)		(\$5,000)
LESS: MAY 1, 2025 (SPECIAL CALL)		(\$5,000)
LESS: NOVEMBER 1, 2025		(\$150,000)
LESS: NOVEMBER 1, 2025 (SPECIAL CALL)		(\$5,000)
LESS: MAY 1, 2026 (SPECIAL CALL)		(\$5,000)
Current Bonds Outstanding		\$6,345,000

Total Bonds Outstanding		\$9,865,000
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B.

**ARMSTRONG COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026 ASSESSMENT RECEIPTS**

ASSESSED	# UNITS	SERIES 2017A DEBT SERVICE NET	SERIES 2019A DEBT SERVICE NET	O&M NET	TOTAL ASSESSED
TAX ROLL ASSESSED NET	483	265,811.23	409,584.30	684,421.53	1,359,817.06
TOTAL ASSESSED NET	483	265,811.23	409,584.30	684,421.53	1,359,817.06

DUE / RECEIVED	BALANCE DUE	SERIES 2017A DEBT SERVICE RECEIVED	SERIES 2019A DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
TAX ROLL RECEIPTS	5,777.89	264,681.79	407,843.96	681,513.42	1,354,039.17
TOTAL RECEIPTS	5,777.89	264,681.79	407,843.96	681,513.42	1,354,039.17

TAX ROLL RECEIPTS

DISTRIBUTION	DATE	SERIES 2017A DEBT SERVICE RECEIVED	SERIES 2019A DEBT SERVICE RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/06/25	1,857.17	2,861.68	4,781.91	9,500.76
2	11/13/25	5,995.18	9,237.87	15,436.63	30,669.68
3	11/25/25	6,795.88	10,471.67	17,498.31	34,765.86
4	12/08/25	234,773.82	361,759.25	604,505.15	1,201,038.22
5	12/18/25	5,579.34	8,597.12	14,365.93	28,542.39
6	01/14/26	1,873.81	2,887.32	4,824.76	9,585.89
7	02/11/26	2,309.06	3,558.00	5,945.47	11,812.53
8	03/06/26	-	-	-	-
9	04/14/26	3,843.19	5,921.90	9,895.59	19,660.68
INTEREST	05/11/26	1,654.34	2,549.15	4,259.67	8,463.16
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL TAX ROLL RECEIPTS		264,681.79	407,843.96	681,513.42	1,354,039.17

PERCENT COLLECTED TOTAL	99.58%	99.58%	99.58%	99.58%
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C.

Armstrong
Community Development District
 Check Run Summary

Date	Check Numbers	Amount	Amount
General Fund	5/5/26	1520-1524	\$3,151.38
	5/12/26	1525-1528	\$17,285.24
	5/26/26	1529-1531	\$13,444.73
Total General Fund Checks			\$33,881.35
Total Paid Checks			\$33,881.35

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/05/26	00048	4/14/26	11	202604	310	51300	49000		DISCLOSURE SERVICES LLC	*	100.00	100.00	001520
			AMRT SE2019A2						PREPAY \$5K				
5/05/26	00077	4/24/26	2139507	202604	320	53800	46800		THE LAKE DOCTORS, INC.	*	995.00	995.00	001521
			APR LAKE MAINTENANCE										
5/05/26	00070	4/23/26	66709291	202604	330	57200	46500		NADERS PEST RAIDERS	*	47.00	47.00	001522
			APR PEST CONTROL										
5/05/26	00096	4/29/26	13006	202604	330	57200	46000		K & K WHITE LLC	*	759.38	759.38	001523
			RMV/REPR LEAKING PIPE										
5/05/26	00096	4/30/26	13033	202604	330	57200	46700		K & K WHITE LLC	*	1,250.00	1,250.00	001524
			APR POOL MAINTENANCE										
5/12/26	00001	5/01/26	212	202605	310	51300	34000		GOVERNMENTAL MANAGEMENT SERVICES	*	4,645.42	5,624.07	001525
			MAY MANAGEMENT FEES										
		5/01/26	212	202605	310	51300	49500			*	109.42		
			MAY WEBSITE ADMIN										
		5/01/26	212	202605	310	51300	35100			*	157.50		
			MAY INFORMATION TECH										
		5/01/26	212	202605	310	51300	31300			*	649.25		
			MAY DISSEMINATION SVCS										
		5/01/26	212	202605	310	51300	51000			*	.60		
			OFFICE SUPPLIES										
		5/01/26	212	202605	310	51300	42000			*	13.36		
			POSTAGE										
		5/01/26	212	202605	310	51300	42500			*	27.90		
			COPIES										
		5/01/26	212	202605	310	51300	41000			*	20.62		
			TELEPHONE										
5/12/26	00001	5/01/26	213	202605	320	53800	12200		GOVERNMENTAL MANAGEMENT SERVICES	*	7,088.92	8,307.67	001526
			PROPERTY MANAGER - MAY26										
		5/01/26	213	202605	330	57200	46300			*	1,218.75		
			JANITORIAL SVCS - MAY26										
5/12/26	00103	5/06/26	195068	202604	310	51300	31100		MATTHEWS DESIGN GROUP LLC	*	550.00	550.00	001527
			APR ENGINEERING SERVICES										

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
5/12/26	00075	5/01/26 11840	202605 330-57200-34500	MAY SECURITY SERVICES	*	2,803.50	
				SECURITY DEVELOPMENT GROUP LLC			2,803.50 001528
5/26/26	00082	4/27/26 277867	202604 330-57200-46100	PREVENTATIVE MAINT APR26	*	250.00	
				FITNESS PRO			250.00 001529
5/26/26	00013	3/02/26 28719	202605 310-51300-32200	AUDIT FYE 9/30/25	*	4,200.00	
				GRAU AND ASSOCIATES			4,200.00 001530
5/26/26	00101	5/01/26 28424	202605 320-53800-46200	MAY LANDSCAPE MAINTENANCE	*	8,994.73	
				VERDEGO LLC			8,994.73 001531
TOTAL FOR BANK A						33,881.35	
TOTAL FOR REGISTER						33,881.35	

Disclosure Services LLC

1005 Bradford Way
Kingston, TN 37763

Invoice

Date	Invoice #
4/14/2026	11

Bill To
Armstrong CDD C/O GMS

RECEIVED
By Tara Lee at 8:28 am, May 01, 2026

Terms	Due Date
Net 30	5/14/2026

Description	Amount
Amortization Schedule Series 2019 A2 5-1-26 Prepay \$5,000	100.00

Total	\$100.00
Payments/Credits	\$0.00
Balance Due	\$100.00

Phone #
865-717-0976

E-mail
tcarter@disclosureservices.info

MAKE CHECK PAYABLE TO:



The Lake Doctors, Inc.
Public Management Services
Post Office Box 162134
Altamonte Springs, FL 32716
(904) 262-5500

PLEASE FILL OUT BELOW IF PAYING BY CREDIT CARD



CARD NUMBER EXP. DATE
SIGNATURE AMOUNT PAID

ADDRESSEE

Please check if address below is incorrect and indicate change on reverse side

Armstrong CDD - Greyhawk
C/O Governmental Management Services
475 West Town Pl
Suite 114
St Augustine, FL 32092

ACCOUNT NUMBER DATE BALANCE
731209 4/24/2026 \$995.00

The Lake Doctors
Post Office Box 162134
Altamonte Springs, FL 32716

00000073120960010000003670450000009950052

Please return this invoice with your payment and
notify us of any changes to your contact information.

Armstrong CDD - Greyhawk 3645 Royal Pines Dr Orange Park, FL 32065
Invoice Due Date 4/23/2026 Invoice 2139507 PO #

Invoice Date	Description	Quantity	Amount	Tax	Total
4/23/2026	Water Management - Monthly		\$995.00	\$0.00	\$995.00

Pond 1 treated for algae and aquatic weeds. Pond 2 treated for minor algae. Pond 3 treated for shoreline and aquatic weeds. Unusually low water level is preventing boat access to some sections of this pond. Pond 4 is in excellent shape and needs no treatment at this time. Pond 5 is in good condition, treated for minor algae. Pond 6 treated for algae and aquatic vegetation. Water level is very low. Water levels across all ponds low due to drought conditions. Please contact me directly with any questions or concerns. Thank you: (904)-626-1882

Lake Maintenance
001.320.53800.46800
[Signature] 5-1-26

RECEIVED
By Tara Lee at 9:55 am, May 01, 2026

Please provide remittance information when submitting payments,
otherwise payments will be applied to the oldest outstanding invoices.

Credits	\$0.00
Adjustment	\$0.00
AMOUNT DUE	

Total Account Balance including this invoice:

\$995.00

This Invoice Total:

\$995.00

Click the "Pay Now" link to submit payment by ACH

Customer #: 731209
Portal Registration #: 4A64AE61
Customer E-mail(s): greyhawkmanager@gmsnf.com,jsoriano@gmsnf.com
Customer Portal Link: www.lakedoctors.com/contact-us/

Corporate Address
4651 Salisbury Rd, Suite 155
Jacksonville, FL 32256

Set Up Customer Portal to pay invoices online, set up recurring payments, view payment history, and edit contact information



Nader's Pest Raiders
 5533 Wesconnett Blvd
 Jacksonville, FL 32244-1949
 904-771-5566

Service Slip/Invoice

INVOICE: 66709291
DATE: 04/23/2026
ORDER: 66709291

Bill To: [2634163]
 Armstrong Cdd
 475 W Town Pl Ste 114
 St Augustline, FL 32092-3649

Work Location: [2634163] 904-322-3199
 Armstrong Cdd
 3645 Royal Pines Dr
 Middleburg, FL 32068

Work Date	Time	Target Pest	Technician	Time In
04/23/2026	12:11 PM		WSANTOS	Wilson Santos
Purchase Order	Terms	Last Service	Map Code	Time Out
		04/23/2026		

Service	Description	Price
RPC-MONTHLY	Pest Control Service	\$47.00
Pest Control - Monthly Service / Pest Control in Clubhouse only 904-322-3199 Treated exterior for quarterly pest control service. Swept eves with delta dust for spiders and wasps nest. Sprayed front, rear and sides of the property very thoroughly would aid with the reduction of pest activity Applied granular bait around the landscape area.		SUBTOTAL \$47.00 TAX \$0.00 AMT. PAID \$0.00 TOTAL \$47.00
Thank you Have a blessed day!		AMOUNT DUE \$47.00

Pest Control
001.330.57200.46500
[Signature]
5-1-26

W

 TECHNICIAN SIGNATURE

 CUSTOMER SIGNATURE

RECEIVED
 By Tara Lee at 9:53 am, May 01, 2026

Balances outstanding over 30 days from the date of service may be subject to a late fee of the lesser of 1.5% per month (18% per year) or the maximum allowed by law. Customer agrees to pay accrued expenses in the event of collection.

Client hereby acknowledges the satisfactory completion of all services rendered, and agrees to pay the cost of services as specified above.

PLEASE PAY FROM THIS INVOICE

PINCH A PENNY #242
 9715 Crosshill Boulevard, #105
 Jacksonville, FL 32222
 (904) 619-0939
 store242@pinchapenny.com



INVOICE

Armstrong CDD
 475 Town Center Place
 Suite 114
 St. Augustine FL 32092

Invoice Date: 04/29/26
 Client Code 2127
 Invoice # 13006

Item	Description	Serial Number	Quantity	Amount
Department	6" Flange		3	\$227.52
Department	6" Coupling		2	\$60.88
Department	6" PVC SCH40		2	\$25.98
Department	PVC glue on tee 6 inch		1	\$45.00
Department	Repair - Equipment		1	\$400.00

Repairs & Maintenance
 001.330.57200.46000

[Signature] 5-1-26

RECEIVED
 By Tara Lee at 9:58 am, May 01, 2026

Sub Total	\$759.38
Sales Tax	\$0.00
Total	\$759.38

Remover and replace leaking piping going into sand filter

To ensure proper credit to your account, indicate amount paid and check number on slip, then detach and mail slip with your payment.

Client Info:
 Armstrong CDD
 3645 Royal Pines Dr
 Orange Park FL 32065

Invoice Date	Client Code	Amount Due
04/29/26	2127	\$759.38
Amount Paid	Check #	
<input type="text"/>	<input type="text"/>	

Thank You! We Greatly Appreciate Your Business!!

PINCH A PENNY #242
 9715 Crosshill Boulevard, #105
 Jacksonville, FL 32222



PINCH A PENNY #242
 9715 Crosshill Boulevard, #105
 Jacksonville, FL 32222
 (904) 619-0939
 store242@pinchpenny.com



INVOICE


Armstrong CDD
 475 Town Center Place
 Suite 114
 St. Augustine FL 32092

Invoice Date: 04/30/26

Client Code 2127

Invoice # 13033

Item	Description	Serial Number	Quantity	Amount
Department	M13 / PCP: RECURRING BILLING		1	\$1,250.00

Pool Maintenance
001.330.57200.46700

5-1-26

RECEIVED
 By Tara Lee at 9:56 am, May 01, 2026

April's Billing	Sub Total	\$1,250.00
	Sales Tax	\$0.00
	Total	\$1,250.00

To ensure proper credit to your account, indicate amount paid and check number on slip, then detach and mail slip with your payment.

Client Info:
 Armstrong CDD
 3645 Royal Pines Dr
 Orange Park FL 32065

Invoice Date	Client Code	Amount Due
04/30/26	2127	\$1,250.00
Amount Paid	Check #	
<input type="text"/>	<input type="text"/>	

Thank You! We Greatly Appreciate Your Business!!

PINCH A PENNY #242
 9715 Crosshill Boulevard, #105
 Jacksonville, FL 32222



Governmental Management Services, LLC
 475 West Town Place, Suite 114
 St. Augustine, FL 32092

Invoice

Invoice #: 212
 Invoice Date: 5/1/26
 Due Date: 5/1/26
 Case:
 P.O. Number:

Bill To:
 Armstrong CDD
 475 West Town Place
 Suite 114
 At. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - May 2026		4,645.42	4,645.42
Website Administration - May 2026		109.42	109.42
Information Technology - May 2026		157.50	157.50
Dissemination Agent Services - May 2026		649.25	649.25
Office Supplies		0.60	0.60
Postage		13.36	13.36
Copies		27.90	27.90
Telephone		20.62	20.62

Total \$5,624.07

Payments/Credits \$0.00

Balance Due \$5,624.07

RECEIVED
 By Tara Lee at 10:31 am, May 08, 2026

Governmental Management Services, LLC
 475 West Town Place, Suite 114
 St. Augustine, FL 32092

Invoice

Invoice #: 213
 Invoice Date: 5/1/26
 Due Date: 5/1/26
 Case:
 P.O. Number:

Bill To:
 Armstrong CDD
 475 West Town Place
 Suite 114
 At. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Property Manager - May 2026		7,088.92	7,088.92
Janitorial - May 2026		1,218.75	1,218.75
<p><i>Alison Moring</i> 5-6-26</p>			

Total \$8,307.67

Payments/Credits \$0.00

Balance Due \$8,307.67

RECEIVED
 By Tara Lee at 8:26 am, May 07, 2026

Project Manager Michael Williams



Engineering - Architecture - Planning - Surveying

Armstrong Community Development District
Marilee Giles
475 West Town Place Ste 114
St. Augustine, FL 32092

May 06, 2026
Invoice # 195068

Project 0000071910.0000 25158.00 - Armstrong CDD

This invoice includes charges for tasks performed for your project, including:

- Attend CDD Meeting, Preparation and Follow Up as Needed
- Plan Upload to Inspection Software

Please call Michael Williams if you have any questions or concerns regarding your project. For billing inquiries, please contact our Accounting Department.

Professional Services through April 30, 2026

Phase 0001 Engineering Services

	Hours	Rate	Amount	
Division Lead	2.00	275.00	550.00	
Total Labor				550.00
			Total Due:	550.00

Billed to Date

	Current Due	Prior Billed	Billed to Date
Labor	550.00	5,286.25	5,836.25
Totals	550.00	5,286.25	5,836.25

RECEIVED
By Tara Lee at 11:26 am, May 06, 2026



Security Development Group, LLC
 8130 Baymeadows Way W., Suite 302
 Jacksonville, FL 32256 USA
 accounting@sthreesecurity.com
 www.sthreesecurity.com

INVOICE

BILL TO
 Armstrong CDD
 475 West Town Place
 Suite 114
 St Augustine, Florida 32092

INVOICE # 11840
DATE 05/01/2026
DUE DATE 05/31/2026
TERMS End of the month

SERVICE MONTH

April

ACTIVITY	QTY	RATE	AMOUNT
Dedicated Officer I Dedicated Officer for 6 Hours Fri - Sun	90	31.15	2,803.50

Ways to pay



SUBTOTAL	2,803.50
TAX	0.00
TOTAL	2,803.50
BALANCE DUE	\$2,803.50

[View and pay](#)

*Security Monitoring
 001.330.57200,34500
 5-1-26 [Signature]*

RECEIVED
 By Tara Lee at 9:55 am, May 01, 2026

INVOICE

Allways Improving LLC dba
Fitness Pro
1400 Village Square Blvd #3-293
Tallahassee, FL 32312

tracy@wearefitnesspro.com
+1 (850) 523-8882
www.wearefitnesspro.com



1400 Village Square #3-293
Tallahassee, FL 32312
850-523-8882

Bill to
Grey Hawk
Armstrong CDD
475 West Town Place suite 114
:
Saint Augustine, FL 32092

Ship to
Grey Hawk
3645 Royal Pines Dr,
Orange Park, FL 32065

Invoice details

Invoice no.: 277867
Terms: Net 15
Invoice date: 04/27/2026
Due date: 05/25/2026

#	Product or service	SKU	Description	Qty	Rate	Amount
1.			SERVICE REQUEST 46835 - APRIL PREVENTATIVE MAINTENANCE			
2.	PM		Preventative Maintenance: Cleaned, Lubed, Calibrated, Inspected and Tested. - Grey Hawk (3230) SERVICES PERFORMED 1. Tech checked/updated all equipment in BF. 2. Lubed and dusted all guide rods, weight stacks, and adjustment knobs. 3. Inspected 9x Strength Units and 1x Benches Inspected all pulleys, cables, attachments, connections, pads, adjustments, and weight stacks. SEE BELOW 4. Inspected 2x Elliptical, 1x Upright Bike, 1x Stair Climber, and 1x rower. Checked all pedals, sensors, cup holders, fans, handles, adjustments, buttons and general function. SEE BELOW 5. Inspected 2x treadmills. Checked belt and deck tightness and wear, checked strength and function of motor, checked incline functions, HR sensors, controls, general function. Dusted for debris around belt and under hoods	1	\$250.00	\$250.00

around motor and electrical
components. SEE BELOW
ISSUES FOUND
1. ALL UNITS TEST CORRECT

Total

\$250.00

Fitness Center
Repairs & Maintenance
001.330.57200.46100



5-21-26

RECEIVED

By Tara Lee at 2:17 pm, May 24, 2026

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Armstrong Community Development District
475 West Town Place, Suite 114
St. Augustine, FL 33092*

Invoice No. 28719
Date 03/02/2026

SERVICE	AMOUNT
Audit FYE 09/30/2025	\$ <u>4,200.00</u>
Current Amount Due	\$ <u>4,200.00</u>

RECEIVED
By Tara Lee at 2:45 pm, May 24, 2026

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
4,200.00	0.00	0.00	0.00	0.00	4,200.00

Payment due upon receipt.



Invoice

Invoice #: 28424

Date: 05/01/26

Customer PO:

DUE DATE: 05/31/2026

BILL TO

Armstrong CDD
475 W Town Place
Suite 114
St Augustine, FL 32092

FROM

VerdeGo
PO Box 789
Bunnell, FL 32110
Phone: 386-437-3122
www.verdego.com

DESCRIPTION	AMOUNT
#20626 - Standard Maintenance Contract 2025-2026 May 2026	\$8,994.73

Invoice Notes:

Thank you for your business!

AMOUNT DUE THIS INVOICE **\$8,994.73**

Please See Our
Updated Remittance
Information

Remit to Address:
VerdeGo Landscape
PO Box 200341
Dallas, TX 75320-0341

A
B
R
A
R
A



Credit card convenience fee of 3% will be applied to all transactions

*Landscape Maintenance
001.320.53800, 46200*

[Signature]
5-22-26

RECEIVED
By Tara Lee at 2:15 pm, May 24, 2026