GOVERNORS PARK NORTH

COMMUNITY DEVELOPMENT DISTRICT

October 9, 2025

BOARD OF SUPERVISORS

PUBLIC HEARINGS, REGULAR MEETING AND AUDIT COMMITTEE MEETING AGENDA

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

AGENDA LETTER

Governors Park North Community Development District

OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W●Boca Raton, Florida 33431
Phone: (561) 571-0010●Toll-free: (877) 276-0889●Fax: (561) 571-0013

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

October 2, 2025

Board of Supervisors
Governors Park North Community Development District

Dear Board Members:

The Board of Supervisors of Governors Park North Community Development District will hold Public Hearings, a Regular Meeting and an Audit Committee Meeting on October 9, 2025 at 12:00 p.m., the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073. The agenda is as follows:

1. Call to Order/Roll Call

2. Public Comments

3. Administration of Oath of Office to Elected Supervisors *(the following will be provided in a separate package)*
   - A. Updates and Reminders: Ethics Training for Special District Supervisors and Form 1
   - B. Membership, Obligations and Responsibilities
   - C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
   - D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

4. Consideration of Resolution 2026-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date

5. Consideration of Resolution 2026-02, Electing and Removing Certain Officers of the District and Providing for an Effective Date

6. Consideration of Resolution 2026-03, Resetting the Date of the Landowners' Meeting and Election; Providing A Severability Clause; and Providing an Effective Date

7. Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-

Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date

A. Affidavit/Proof of Publication

B. Consideration of Resolution 2026-04, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Governors Park North Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date

8. Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements

- *Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.*
- *Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.*

A. Affidavit/Proof of Publication

B. Mailed Notice to Property Owner(s)

C. Engineer's Report *(for informational purposes)*

D. Master Special Assessment Methodology Report *(for informational purposes)*

E. Consideration of Resolution 2026-05, Authorizing District Projects for Construction and/or Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming, and Levying Special Assessments on Property Specially Benefited by Such Projects to Pay the Cost Thereof; Providing for the Payment and the Collection of Such Special Assessments by the Methods Provided for by Chapters 170, 190, and 197, Florida Statutes; Confirming the District's Intention to Issue Special Assessment Bonds; Making Provisions for Transfers of Real Property to Governmental Bodies; Providing for the Recording of an Assessment Notice; Providing for Severability, Conflicts and an Effective Date

9. Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules of Procedure, Pursuant to Sections 120.54 and 190.035, Florida Statutes

A. Affidavits of Publication

B. Consideration of Resolution 2026-06, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date

10. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget

A. Affidavit of Publication

B. Consideration of Resolution 2026-07, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date

11. Public Hearing on Adoption of Fiscal Year 2025/2026 Budget
    A. Affidavit of Publication
    B. Consideration of Resolution 2026-08, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date
12. Consideration of Greenberg Traurig P.A. Bond Counsel Engagement
13. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
14. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
    A. Affidavit of Publication
    B. RFP Package
    C. Respondent(s)
        I. Berger, Toombs, Elam, Gaines & Frank
        II. DiBartolomeo, McBee, Hartley & Barnes, P.A.
        III. Grau & Associates
    D. Auditor Evaluation Matrix/Ranking
15. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
16. Consider Recommendation of Audit Selection Committee
    - Award of Contract
17. Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting]
    - Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives Reporting
18. Consideration of Resolution 2026-09, Designating the Location of the Local District Records Office and Providing an Effective Date
19. Acceptance of Unaudited Financial Statements as of August 31, 2025

20. Approval of Minutes
    A. July 8, 2025 Organizational Meeting
    B. August 14, 2025 Landowners' Meeting

21. Staff Reports
    A. District Counsel: *Kutak Rock LLP*
    B. District Engineer (Interim): *England-Thims & Miller, Inc.*
    C. District Manager: *Wrathell, Hunt and Associates, LLC*
        - NEXT MEETING DATE: November 13, 2025 at 12:00 PM
            - QUORUM CHECK

SEAT 1	NOAH BREAKSTONE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	JOSH BREAKSTONE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	KEVIN KRAMER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	AHARON BENYOWITZ	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	SHIRA FERTEL	☐ IN PERSON	☐ PHONE	☐ NO

22. Board Members' Comments/Requests

23. Public Comments

24. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or Ernesto Torres at (904) 295-5714.

Sincerely,

Craig Wrathell
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 782 134 6157

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

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GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE

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

_____
Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me before me by means of ☐ physical presence or ☐ online notarization on this ___ day of _____, 202__, by _____, who personally appeared before me, and is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Governors Park North Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

_____
Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____

MAILING ADDRESS: ☐ Home ☐ Office County of Residence _____

_____ _____ _____
Street Phone Fax

_____ _____
City, State, Zip Email Address

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2026-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), *FLORIDA STATUTES*, AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, pursuant to Section 190.006(2), *Florida Statutes*, a landowners meeting is required to be held within 90 days of the District's creation and every two (2) years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting was held at which the below recited persons were duly elected by virtue of the votes cast in their favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desire to canvas the votes and declare and certify the results of said election.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

1. **ELECTION RESULTS.** The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown:

SEAT NUMBER	NAME OF SUPERVISOR	NUMBER OF VOTES
Seat 1	Noah Breakstone	800 Votes
Seat 2	Josh Breakstone	800 Votes
Seat 3	Kevin Kramer	700 Votes
Seat 4	Aharon Benyowitz	700 Votes
Seat 5	Shira Fertel	700 Votes

2. **TERMS.** In accordance with Section 190.006(2), *Florida Statutes,* and by virtue of the number of votes cast for the Supervisors, the above-named persons are declared to have been elected for the following term of office:

SEAT NUMBER	NAME OF SUPERVISOR	TERM OF OFFICE
Seat 1	Noah Breakstone	4-Year Term
Seat 2	Josh Breakstone	4-Year Term
Seat 3	Kevin Kramer	2-Year Term
Seat 4	Aharon Benyowitz	2-Year Term
Seat 5	Shira Fertel	2-Year Term

3. **EFFECTIVE DATE.** This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 9th day of October, 2025.

ATTEST**:**

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT ELECTING AND REMOVING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District's Board of Supervisors desires to elect and remove certain Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The following is/are elected as Officer(s) of the District effective October 9, 2025:

_____ is elected Chair

_____ is elected Vice Chair

_____ is elected Assistant Secretary

_____ is elected Assistant Secretary

_____ is elected Assistant Secretary

SECTION 2. The following Officer(s) shall be removed as Officer(s) as of October 9, 2025:

_____ _____

SECTION 3. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell is Secretary

Ernesto Torres is Assistant Secretary

Felix Rodriguez is Assistant Secretary

Craig Wrathell is Treasurer

Jeff Pinder is Assistant Treasurer

PASSED AND ADOPTED this 9th day of October, 2025.

ATTEST:

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

6

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT RESETTING THE DATE OF THE LANDOWNERS' MEETING AND ELECTION; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Governors Park North Community Development District ("District") is a local unit of special-purpose government created by Ordinance No. 2025-13 of the Board of County Commissioners of Clay County, Florida, (the "Ordinance") and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Clay County, Florida; and

WHEREAS, previously at a duly noticed public meeting, the District's Board of Supervisors ("Board") announced the date, time and location for the landowners' meeting and election for August 21, 2025, at 12:00 p.m. (EST) at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073; and

WHEREAS, the District Manager, in consultation with the Chairperson of the District, rescheduled the date and time of the landowners' meeting to August 14, 2025, at 12:00 p.m. (EST) at the same location, and the District Manager has caused the notice of the landowners' meeting and election with the new date and time to be published consistent with the requirements of the Ordinance and Florida law; and

WHEREAS, the Board now desires to ratify the actions of the District Manager in resetting the date and time of the landowners' meeting and election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The landowners' meeting and election is hereby reset to August 14, 2025, at 12:00 p.m. (EST) at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073.

SECTION 2. The District Manager and Chairperson's actions in resetting the landowners' meeting and election and publishing the notice of same in the manner prescribed by the Ordinance and Florida law are hereby ratified, confirmed and approved.

SECTION 3. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 4. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED this 9th day of October, 2025.

ATTEST:

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

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GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

7A

It's Never Too Early to Pre-Plan
JACKSONVILLE MEMORY GARDENS
Full Service Cemetery and Funeral Home Services All In One Location (next to Orange Park Mall) · 60 Month Interest Free (Pre-Need Only)
(904)272-2435 WWW.JACKSONVILLEMEMORYGARDENS.COM CLICK HERE
(https://ctobanners.creativecirclemedia.com/www/delivery/cl.php?bannerid=748&zoneid=21&sig=44c1ab20ce975b5c106ab219d30fc3259281570d3739e9462bb7efc51a0f&oadest=https%3A%2F%2Fwww.jacksonvillememorygardensplan%2Fpre-planning%3Futm_source%3DClayToday%26utm_medium%3DDisplay%26utm_campaign%3Dobits)

CLAY TODAY

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT NOTICE OF THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD OF COLLECTION OF NON-AD VALOREM SPECIAL ASSESSMENTS

Posted Wednesday, September 10, 2025 12:00 pm

Notice is hereby given that the Governors Park North Community Development District ("District") intends to use the uniform method of collecting non-ad valorem special assessments to be levied by the District pursuant to Section 197.3632, Florida Statutes. The Board of Supervisors of the District will conduct a public hearing on October 9, 2025 at 12:00 p.m. at the Holiday Inn & Suites, 620 Wells Road, Orange Park, Florida 32073.

The purpose of the public hearing is to consider the adoption of a resolution authorizing the District to use the uniform method of collecting non-ad valorem special assessments ("Uniform Method") to be levied by the District on properties located on land included in, or to be added to, the District.

The District may levy non-ad valorem special assessments for the purpose of financing, acquiring, maintaining and/or operating community development facilities, services, and improvements within and without the boundaries of the District, to consist of, among other things, roadway improvements, utility improvements, stormwater management facilities, landscape and irrigation improvements, and/or any other lawful improvements or services of the District.

Owners of the properties to be assessed and other interested parties may appear at the public hearing and be heard regarding the use of the Uniform Method. This hearing is open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing may be continued to a date, time, and location to be specified on the record at the hearing. There may be occasions when Supervisors or District Staff may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the hearing and/or meeting is asked to contact the District Manager's office at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, 561-571-0010, at least forty-eight (48) hours before the hearing and/or meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 who can aid you in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the hearing is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Craig Wrathell
District Manager

Legal 164142 Published 9/11/2025, 9/18/2025, 9/25/2025 and 10/2/2025 in Clay County's Clay Today newspaper

(https://ctobanners.creativecirclemedia.com/www/delivery/ck.php?n=a382e21b&cb=INSERT_RANDOM_NUMBER_HERE)

OTHER ITEMS THAT MAY INTEREST YOU

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

7B

RESOLUTION 2026-04

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT EXPRESSING ITS INTENT TO UTILIZE THE UNIFORM METHOD OF LEVYING, COLLECTING, AND ENFORCING NON-AD VALOREM ASSESSMENTS WHICH MAY BE LEVIED BY THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Governors Park North Community Development District ("District") was established pursuant to the provisions of Chapter 190, *Florida Statutes* ("Act"), which authorizes the District to levy certain special assessments pursuant to Chapters 170, 190, and 197 *Florida Statutes*, in order to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain District services, facilities, and infrastructure, paying principal and interest on any and all of its indebtedness or for any other purpose permitted by the Act; and

WHEREAS, the above referenced assessments are non-ad valorem in nature and, therefore, may be collected under the provisions of Section 197.3632, *Florida Statutes*, in which the State of Florida has provided a uniform method for the levying, collecting, and enforcing such non-ad valorem assessments; and

WHEREAS, pursuant to Section 197.3632, *Florida Statutes*, the District has caused notice of a public hearing to be advertised weekly in a newspaper of general circulation within Clay County for four (4) consecutive weeks prior to such hearing.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District upon conducting its public hearing as required by Section 197.3632, *Florida Statutes*, hereby expresses its intent to use the uniform method of collecting special assessments imposed by the District as provided in Chapters 170, 190, and 197, *Florida Statutes*, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, *Florida Statutes*, in order to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain District services, facilities, and infrastructure, paying principal and interest on any and all of its indebtedness or for any other purpose permitted by the Act. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this Resolution as **Exhibit A**. The non-ad valorem assessments and the District's use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year

when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

SECTION 2. The District's Secretary is authorized to provide the Property Appraiser and Tax Collector of Clay County and the Department of Revenue of the State of Florida with a copy of this Resolution and enter into any agreements with the Property Appraiser and/or Tax Collector necessary to carry out the provisions of this Resolution.

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

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

PASSED AND ADOPTED this 9th day of October, 2025.

ATTEST:

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: Legal Description

EXHIBIT A

LEGAL DESCRIPTION

Revised January 22, 2025
January 8, 2025
Page 1 of 3

Work Order No. 24-694.00
File No. 130G-36.00A

Governors Park North CDD

Parcel 1

A portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Gould T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence South 65°19'52" West, along said Northerly limited access right of way line, 149.77 feet to the Point of Beginning.

From said Point of Beginning, thence continue South 65°19'52" West, along said Northerly limited access right of way line of State Road No. 23, a distance of 273.64 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; thence Southwesterly, continuing along said Northerly limited access right of way line and along the arc of said curve, through a central angle of 02°59'49", an arc length of 2083.81 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 66°49'46" West, 2083.57 feet; thence South 70°41'19" West, departing said Northerly limited access right of way line, 89.92 feet; thence South 70°45'12" West, 210.10 feet; thence South 68°27'45" West, 341.88 feet to the point of curvature of a curve concave Northerly having a radius of 3876.00 feet; thence Westerly along the arc of said curve, through a central angle of 15°51'22", an arc length of 1072.66 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 76°23'27" West, 1069.24 feet; thence North 07°47'44" West, along a non-tangent line, 195.70 feet; thence North 31°17'17" West, 1213.37 feet; thence North 18°58'40" West, 2278.07 feet; thence North 13°21'02" East, 1600.00 feet to a point hereinafter referred to as Reference Point "C"; thence continue North 13°21'02" East, 103 feet, more or less, to its intersection with the centerline of Governor's Creek; thence Northeasterly along said centerline, 2215 feet, more or less, to a point lying on the Southwesterly line of those lands described and recorded in Official Records Book 103, page 322, of said Public Records; thence South 53°37'18" East, departing said centerline and along said Southwesterly line, 25 feet, more or less, to a point which bears North 60°48'10" East, 2220.23 feet from said Reference Point "C"; thence continue South 53°37'18" East, along said Southwesterly line, 1211.33 feet to a point lying on the Westerly line of those lands described and recorded in Official Records Book 1417, page 134, of said Public Records; thence South 36°22'51" West, departing said Southwesterly line and along said Westerly line, 85.41 feet; thence South 56°51'17" West, continuing along said Westerly line, 703.73 feet to the Westerly most corner of said Official Records Book 1417, page 134; thence South 62°57'04" East, along the Southerly line of said Official Records Book 1417, page 134, a distance of 1037.62 feet to the Southeast corner of said Official Records Book 1417, page 134, said corner lying on the Westerly

Governors Park North CDD (continued)

line of those lands described and recorded in Official Records Book 2357, page 1242, of said Public Records; thence South 24°40'58" West, along said Westerly line, 411.05 feet to a point in the centerline of Sweet Bay Branch, said point hereinafter referred to as Reference Point "B"; thence Northeasterly, along the meanderings of said centerline, said line also being the Southerly line of said Official Records Book 2357, page 1242, a distance of 670 feet, more or less, to a point lying on the Westerly right of way line of Telegraph Road (also known as Rowell Road), a 50 foot right of way as presently established; thence Southeasterly along said Westerly right of way line the following 5 courses: Course 1, thence South 05°17'50" East, departing said centerline and said Southerly line, 10 feet, more or less, to a point which bears North 81°13'18" East, 662.16 feet from said Reference Point "B"; Course 2, thence continue South 05°17'50" East, 1114.64 feet; Course 3, thence South 16°59'18" East, 245.56 feet; Course 4, thence South 24°53'14" East, 223.88 feet; Course 5, thence South 23°54'49" East, 1281.90 feet to a point lying on the Westerly prolongation of the Southerly line of those lands described and recorded in Official Records Book 2295, page 1295, of said Public Records; thence North 86°39'39" East, departing said Westerly right of way line, along said Westerly prolongation and along said Southerly line, 364.40 feet to the Point of Beginning.

Containing 430 acres, more or less.

Parcel 2

A portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Gould T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence Westerly along said Northerly limited access right of way line the following 4 courses: Course 1, thence South 65°19'52" West, 423.41 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; Course 2, thence Southwesterly along the arc of said curve, through a central angle of 03°07'54", an arc length of 2177.42 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 66°53'48" West, 2177.15 feet; Course 3, thence South 68°27'45" West, 4268.97 feet to the point of curvature of a curve concave Northerly having a radius of 4422.00 feet; Course 4, thence Westerly along the arc of said curve, through a central angle of 11°26'04", an arc length of 882.49 feet to the Point of Beginning, said arc being subtended by a chord bearing and distance of South 74°10'47" West, 881.02 feet.

From said Point of Beginning, thence continue along said Northerly limited access right of way line of State Road No. 23 the following 3 courses: Course 1, thence Westerly along the arc of a curve concave Northerly having a radius of 4422.00 feet, through a central angle of 70°51'21", an

Governors Park North CDD (continued)

are length of 5468.55 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of North 64°40'30" West, 5126.68 feet; Course 2, thence North 29°14'50" West, 1990.00 feet to a point hereinafter referred to as Reference Point "A"; Course 3, thence continue North 29°14'50" West, 100 feet, more or less, to its intersection with the centerline of Governor's Creek; thence Southeasterly, departing said Northerly limited access right of way line and along said centerline, 1745 feet, more or less; thence Northeasterly, continuing along said centerline, 4702 feet, more or less; thence South 04°55'40" East, departing said centerline, 106 feet, more or less, to a point which bears North 83°21'57" East, 5040.46 feet from said Reference Point "A"; thence continue South 04°55'40" East, 1198.05 feet to a point lying on the Northerly line of that certain 100 Foot Right of Way Easement described and recorded in Official Records Book 89, page 229, of said Public Records; thence North 84°39'31" East, along said Northerly line, 1340.70 feet; thence North 43°52'29" East, departing said Northerly line, 296.33 feet; thence North 43°28'46" West, 118.62 feet; thence North 49°06'50" East, 280.03 feet; thence South 41°21'12" East, 381.37 feet; thence South 18°21'25" West, 203.95 feet; thence South 53°16'37" West, 403.17 feet to a point on a non-tangent curve concave Southeasterly having a radius of 2100.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 18°12'08", an arc length of 667.15 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 43°02'53" West, 664.35 feet; thence South 33°56'49" West, 10.19 feet to the point of curvature of a curve concave Northwesterly having a radius of 1590.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 43°14'13", an arc length of 1199.85 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 55°33'55" West, 1171.59 feet; thence South 04°55'40" East, 227.67 feet; thence South 21°47'10" East, 1048.01 feet; thence South 28°44'09" East, 841.75 feet to a point on a non-tangent curve concave Northerly having a radius of 4410.00 feet; thence Westerly along the arc of said curve, through a central angle of 02°08'54", an arc length of 165.36 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 75°15'39" West, 165.35 feet; thence South 75°36'50" West, along a non-tangent line, 274.74 feet to the Point of Beginning.

Containing 372 acres, more or less.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

8

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

8A

CLAY COUNTY LEGAL NOTICES

AMENDED NOTICE OF ACTION FOR DISSOLUTION OF MARRIAGE (NO CHILD OR FINANCIAL SUPPORT)

IN THE CIRCUIT COURT OF THE 4TH JUDICIAL CIRCUIT, IN AND FOR CLAY COUNTY, FLORIDA
CASE# 25DR404
Division
Leslie Padgett Jr,
Petitioner
and
Virginia Lynn Padgett,
Respondent.
TO: Virginia Lynn Padgett
Respondent's last known address: 189 Horsetail Ave, Middleburg, FL 32068.
YOU ARE NOTIFIED that an action for dissolution of marriage has been filed against you and that you are required to serve a copy of your written defenses, If any, to it on Leslie Lee Padgett Jr whose address is 6201 CR 218, Jacksonville, FL 32234, on or before October 13, 2025, and file the original with the clerk of this Court at 825 North Orange Ave, Green Cove Springs, FL 32043, before service on Petitioner or immediately thereafter. **If you fail to do so, a default may be entered against you for the relief demanded in the petition.**
Copies of all court documents in this case, including orders, are available at the Clerk of the Circuit Court's office. You may review these documents upon request.
You must keep the Clerk of the Circuit Court's office notified of your current address. (You may file Designation of Current mailing and E-Mail Address, Florida Supreme Court Approved Family Law Form 12.915.) Future papers in this lawsuit will be mailed or e-mailed to the addresses on record at the clerk's office.
WARNING: Rule 12.285, Florida Family Law Rules of Procedure, requires certain automatic disclosure of documents and information. Failure to comply can result in sanctions, including dismissal or striking of pleadings.
Dated: August 29, 2025.
CLERK OF THE CIRCUIT COURT
By: Jennifer Brosky
Deputy Clerk
Legal 162717 Published 9/4/2025, 9/11/2025, 9/18/2025 and 9/25/2025 in Clay County's Clay Today newspaper

NOTICE OF FORECLOSURE SALE

IN THE CIRCUIT COURT OF THE 4TH JUDICIAL CIRCUIT,
IN AND FOR CLAY COUNTY, FLORIDA
GENERAL JURISDICTION DIVISION
CASE NO: 2023-CA-001090
U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, AS TRUSTEE, AS SUCCESSOR-IN-INTEREST TO U.S. BANK NATIONAL ASSOCIATION, SUCCESSOR TRUSTEE TO LASALLE BANK NATIONAL ASSOCIATION, ON BEHALF OF THE HOLDERS OF BEAR STEARNS ASSET BACKED SECURITIES I TRUST 2007-HE1, ASSET-BACKED CERTIFICATES SERIES 2007-HE1,
Plaintiff,
vs.
BEATRIZ M. ELLIS; UNKNOWN SPOUSE OF BEATRIZ M. ELLIS; MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC. ACTING SOLELY AS NOMINEE FOR ENCORE CREDIT CORP., DBA ECC CREDIT CORPORATION OF FLORIDA, A CALIFORNIA CORPORATION; UNKNOWN TENANT #1; UNKNOWN TENANT #2,
Defendants.
NOTICE IS HEREBY GIVEN pursuant to an Order Granting Plaintiff's Motion to Reschedule the Foreclosure Sale Date entered in **Civil Case No. 2023-CA-001090** of the Circuit Court of the 4TH Judicial Circuit in and for Clay County, Florida, wherein U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, AS TRUSTEE, AS SUCCESSOR-IN-INTEREST TO U.S. BANK NATIONAL ASSOCIATION, SUCCESSOR TRUSTEE TO LASALLE BANK NATIONAL ASSOCIATION, ON BEHALF OF THE HOLDERS OF BEAR STEARNS ASSET BACKED SECURITIES I TRUST 2007-HE1, ASSET-BACKED CERTIFICATES SERIES 2007-HE1 is Plaintiff and BEATRIZ M. ELLIS, et al, are Defendants. The Clerk, TARA S. GREEN, shall sell to the highest and best bidder for cash at **Clay County's On-Line Public Auction website: https://www.clayrealforeclose.com, at 10:00 AM on OCTOBER 15, 2025**, in accordance with Chapter 45, Florida Statutes, the following described property located in CLAY County, Florida, as set forth in said Final Judgment of Mortgage Foreclosure to-wit:
LOT 17, RIDGECREST UNIT 7, ACCORDING TO PLAT THEREOF AS RECORDED IN PLAT BOOK 17, PAGE 36, 37, 38 AND 39 OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA.
Any person claiming an interest in the surplus from the sale, if any, other than the property owner as of the date of the Lis Pendens must file a claim before the clerk reports the surplus as unclaimed. The court, in its discretion, may enlarge the time of the sale. Notice of the changed time of sale shall be published as provided herein.
If you are a person with a disability who needs an accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the ADA Coordinator at (904) 255-1695 or crtintrp@coj.net at least 7 days before your scheduled court appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than 7 days; if you are hearing or voice impaired, call 711.
Dated this 29th day of August, 2025.
TARA S. GREEN
Clerk of the Circuit Court
By: Chelsey Mason
Deputy Clerk
Legal 162708 Published 9/4/2025 and 9/11/2025 in Clay County's Clay Today newspaper

NOTICE TO CREDITORS

**IN THE CIRCUIT COURT, FOURTH JUDICIAL CIRCUIT,
IN AND FOR CLAY COUNTY, FLORIDA
PROBATE DIVISION
File No.: 2025-CP-000400
Division: B
IN RE: ESTATE OF
HELEN WHITAKER HETTRICK
Deceased.**
The administration of the estate of HELEN WHITAKER HETTRICK, deceased, whose date of death was July 31, 2025, is pending in the Circuit Court for CLAY County, Florida, Probate Division, the address of which is 825 N. Orange Avenue, Green Cove Springs, FL 32043. The names and addresses of the personal representative and the personal representative's attorney are set forth below.
All creditors of the decedent and other persons having claims or demands against decedent's estate on whom a copy of this notice is required to be served must file their claims with this court ON OR BEFORE THE LATER OF 3 MONTHS AFTER THE TIME OF THE FIRST PUBLICATION OF THIS NOTICE OR 30 DAYS AFTER THE DATE OF SERVICE OF A COPY OF THIS NOTICE ON THEM.
The personal representative has no duty to discover whether any property held at the time of the decedent's death by the decedent or the decedent's surviving spouse is property to which the Florida Uniform Disposition of Community Property Rights at Death Act as described in ss. 732.216-732.228, Florida Statutes, applies, or may apply, unless a written demand is made by a creditor as specified under s. 732.2211, Florida Statutes. The written demand must be filed with the clerk.
All other creditors of the decedent and other persons having claims or demands against decedent's estate must file their claims with this court WITHIN 3 MONTHS AFTER THE DATE OF THE FIRST PUBLICATION OF THIS NOTICE.
ALL CLAIMS NOT FILED WITHIN THE TIME PERIODS SET FORTH IN FLORIDA STATUTES SECTION 733.702 WILL BE FOREVER BARRED.
NOTWITHSTANDING THE TIME PERIODS SET FORTH ABOVE, ANY CLAIM FILED TWO (2) YEARS OR MORE AFTER THE DECEDENT'S DATE OF DEATH IS BARRED.
The date of first publication of this notice is September 4, 2025.
Attorney for Personal Representative:
/s/ George A. Young
GEORGE A. YOUNG
Florida Bar Number: 0051728
Holmes & Young, P.A.
222 N. 3rd Street
Palatka, Florida 32177
Telephone: (386) 328-1111
Fax: (386) 385-3483
E-Mail: pleadings@holmesandyoung.com
Personal Representative:
/s/ Timothy Dean Hettrick
TIMOTHY DEAN HETTRICK
105 W. Pine Street
Palatka, Florida 32177
Legal 162701 Published 9/4/2025 and 9/11/2025 in Clay County's Clay Today newspaper

NOTICE OF ACTION

IN THE CIRCUIT COURT OF THE FOURTH
JUDICIAL CIRCUIT OF FLORIDA IN AND FOR CLAY COUNTY
GENERAL JURISDICTION DIVISION
CASE NO. 2025CA000096
NAVY FEDERAL CREDIT UNION,
Plaintiff,
VS,
FAYE JUNE FIRLOTTE A/K/A FAYE YANCEY, et al.,
Defendant.
To the following Defendant(s):
**ANY AND ALL UNKNOWN PARTIES CLAIMING BY, THROUGH, UNDER, AND AGAINST ESTATE OF FAYE JUNE FIRLOTTE A/K/A FAYE FIRLOTTE YANCY A/K/A FAYE YANCY A/K/A FAYE LENOX, WHETHER SAID UNKNOWN PARTIES MAY CLAIM AN INTEREST AS SPOUSES, HEIRS, DEVISEES, GRANTEES OR OTHER CLAIMANTS
ADDRESS: UNKNOWN
ANY AND ALL UNKNOWN PARTIES CLAIMING BY, THROUGH, UNDER, AND AGAINST THOMAS H. SLADE A/K/A THOMAS HOWELL SLADE JR A/K/A THOMAS H. SLADE JR., WHETHER SAID UNKNOWN PARTIES MAY CLAIM AN INTEREST AS SPOUSES, HEIRS, DEVISEES, GRANTEES OR OTHER CLAIMANTS ADDRESS: UNKNOWN
ANY AND ALL UNKNOWN PARTIES CLAIMING BY, THROUGH, UNDER, AND AGAINST THE THOMAS H. SLADE JR. TRUST REVOCABLE LIVING TRUST DATED SEPTEMBER 27, 2012, WHETHER SAID UNKNOWN PARTIES MAY CLAIM AN INTEREST AS TRUSTEES, BENEFICIARIES OR OTHER CLAIMANTS
ADDRESS: UNKNOWN**
YOU ARE NOTIFIED that an action for Foreclosure of Mortgage on the following described property:
A PARCEL OF LAND SITUATED IN GOVERNMENT LOT 4, SECTION 20, TOWNSHIP 7 SOUTH, RANGE 27 EAST, CLAY COUNTY, FLORIDA, SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCE AT THE NORTHWEST CORNER OF SAID GOVERNMENT LOT 4; THENCE ON THE NORTH LINE THEREOF, RUN SOUTH 89°49'30" EAST, 190.18
24-11061FL
FEET; THENCE SOUTH 00°10'30" WEST, 821.61 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE SOUTH 00°10'30" WEST, 99.16 FEET; THENCE SOUTH 89°49'30" EAST, 679.74 FEET; THENCE NORTH 24°41'50" WEST, 220.14 FEET TO THE CENTERLINE OF A 60 FOOT WIDE NON-EXCLUSIVE EASEMENT FOR INGRESS, EGRESS AND UTILITIES (ACCORDING TO OFFICIAL RECORDS BOOK 503, PAGE 420, OF THE PUBLIC RECORDS OF SAID COUNTY); THENCE ON SAID CENTERLINE, RUN THE FOLLOWING THREE COURSES: (1) NORTH 89°01'50" WEST, 139.55 FEET; (2) SOUTH 53°18'10" WEST, 235.56 FEET; (3) NORTH 81°21'20" WEST, 261.90 FEET TO THE POINT OF BEGINNING.
TOGETHER WITH A NON-EXCLUSIVE EASEMENT FOR INGRESS, EGRESS AND UTILITIES ACCORDING TO OFFICIAL RECORDS BOOK 503, PAGE 420, OF THE PUBLIC RECORDS OF SAID COUNTY.
has been filed against you and you are required to serve a copy of you written defenses, if any, to it, on McCalla Raymer Leibert Pierce, LLP, Sara Collins, Attorney for Plaintiff, whose address is 225 East Robinson Street, Suite 155, Orlando, FL 32801 within thirty (30) days after the first

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NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, FLORIDA STATUTES, BY THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(4)(b), FLORIDA STATUTES, BY THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF REGULAR MEETING OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors ("**Board**") of Governors Park North Community Development District ("**District**") will hold public hearings and a regular meeting at **12:00 p.m. on October 9, 2025 at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073**, to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the District, and to provide for the levy, collection, and enforcement of the special assessments. The streets and areas to be improved are geographically depicted below and in the District's *Capital Improvement Plan*, dated June 13, 2025, ("**Improvement Plan**"). The public hearings are being conducted pursuant to Chapters 170, 190, and 197, *Florida Statutes*. All persons interested may ascertain the description of the property to be assessed and the amount to be assessed to each piece or parcel of property at the District Manager's office c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Manager's Office**").

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements are currently expected to include, but are not limited to, roadway improvements, stormwater management system, water, wastewater and reclaim utilities, hardscape, landscape and irrigation improvements, undergrounding of electrical utilities, recreational amenities, and other improvements, all as more specifically described in the Improvement Plan ("**Improvements**"), on file and available during normal business hours at the District Manager's Office.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District's *Master Special Assessment Methodology Report*, dated July 8, 2025 ("**Assessment Report**"), which is on file and available during normal business hours at the District Manager's Office.

The purpose of any such assessment is to secure bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against all benefitted lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per gross acre basis, and will be allocated on an equivalent residential unit ("**ERU**") basis at the time that such property is platted, site planned, or subjected to a declaration of condominium. Please consult the Assessment Report for more details.

The annual principal assessment levied against each parcel will be based on repayment over thirty (30) years of the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than $477,210,000 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment, and interest. The proposed schedule of assessments is as follows:

Unit Type	Total Number of Units	Total Cost Allocation*	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March**
Townhomes	672	$77,962,394.66	$106,766,919.70	$158,879.34	$15,013.66
Single-family 50'	893	$162,776,813.99	$220,206,771.87	$317,756.69	$30,027.33
Single-family 60'	394	$109,660,155.35	$150,236,308.43	$381,310.43	$36,032.79
Total	**1,769**	**$348,419,364.00**	**$477,210,000.00**		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4
** Includes costs of collection estimated at 2% (subject to change) and an allowance for early payment discount estimated at 4% (subject to change)

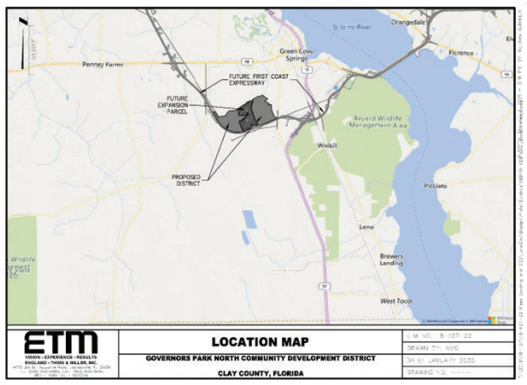
The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the Improvements. These annual assessments will be collected on the Clay County ("County") tax roll by the County Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

Also, at **12:00 p.m. on October 9, 2025, at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073**, the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District. The Board meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board meeting and/or the public hearings may be continued in progress to a date and time certain announced at the meeting and/or hearings.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Manager's Office at (561) 571-0010 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for aid in contacting the District Manager's Office.

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT



RESOLUTION 2025-29

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; DESIGNATING THE NATURE AND LOCATION OF THE PROPOSED IMPROVEMENTS; DECLARING THE TOTAL ESTIMATED COST OF THE IMPROVEMENTS, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID; DESIGNATING THE LANDS UPON WHICH THE ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT AND A PRELIMINARY ASSESSMENT ROLL; ADDRESSING THE SETTING OF PUBLIC HEARINGS; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; AND ADDRESSING CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Governors Park North Community Development District ("**District**") is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadways, sewer and water distribution systems, stormwater management/earthwork improvements, landscape, irrigation and entry features, conservation and mitigation, street lighting and other infrastructure projects, and services necessitated by the development of, and serving lands within, the District; and

WHEREAS, the District hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the portion of the infrastructure improvements comprising the District's overall capital improvement plan as described in the District *Capital Improvement Plan*, dated June 13, 2025 ("**Project**"), which is attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay for all or a portion of the cost of the Project by the levy of special assessments ("**Assessments**") using the methodology set forth in that *Master Special Assessment Methodology Report*, dated July 8, 2025, which is attached hereto as **Exhibit B**, incorporated herein by reference, and on file with the District Manager at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Records Office**");

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

1. **AUTHORITY FOR THIS RESOLUTION; INCORPORATION OF RECITALS.** This Resolution is adopted pursuant to the provisions of Florida law, including without limitation Chapters 170, 190 and 197, *Florida Statutes*. The recitals stated above are incorporated herein and are adopted by the Board as true and correct statements.

2. **DECLARATION OF ASSESSMENTS** The Board hereby declares that it has determined to undertake the Project and to defray all or a portion of the cost thereof by the Assessments.

3. **DESIGNATING THE NATURE AND LOCATION OF IMPROVEMENTS.** The nature and general location of, and plans and specifications for, the Project are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

4. **DECLARING THE TOTAL ESTIMATED COST OF THE IMPROVEMENTS, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID.**

A. The total estimated cost of the Project is **$348,419,364 ("Estimated Cost**").

B. The Assessments will defray approximately **$477,210,000**, which is the anticipated maximum par value of any bonds and which includes all or a portion of the Estimated Cost, as well as other financing-related costs, as set forth in **Exhibit B**, and which is in addition to interest and collection costs. On an annual basis, the Assessments will defray no more than **$45,095,038.50** per year, again as set forth in **Exhibit B**.

C. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, as may be modified by supplemental assessment resolutions. The Assessments will constitute a "master" lien, which may be imposed without further public hearing in one or more separate liens each securing a series of bonds, and each as determined by supplemental assessment resolution. With respect to each lien securing a series of bonds, the special assessments shall be paid in not more than (30) thirty yearly installments. The special assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law, including but not limited to by direct bill. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practice

5. **DESIGNATING THE LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED** The Assessments securing the Project shall be levied on the lands within the District, as described in **Exhibit B**, and as further designated by the assessment plat hereinafter provided for.

6. **ASSESSMENT PLAT.** Pursuant to Section 170.04, *Florida Statutes*, there is on file, at the District Records Office, an assessment plat showing the area to be assessed certain plans and specifications describing the Project and the estimated cost of the Project, all of which shall be open to inspection by the public.

7. **PRELIMINARY ASSESSMENT ROLL.** Pursuant to Section 170.06, *Florida Statutes*, the District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

8. **PUBLIC HEARINGS DECLARED; DIRECTION TO PROVIDE NOTICE OF THE HEARINGS.** Pursuant to Sections 170.07 and 197.3632(4)(b), Florida Statutes, among other provisions of Florida law, there are hereby declared two public hearings to be held as follows:

NOTICE OF PUBLIC HEARINGS

DATE:	October 9, 2025
TIME:	12:00 p.m.
LOCATION:	Holiday Inn & Suites 620 Wells Road Orange Park Florida 32073

The purpose of the public hearings is to hear comment and objections to the proposed special assessment program for District improvements as identified in the preliminary assessment roll, a copy of which is on file and as set forth in **Exhibit B**. Interested parties may appear at that hearing or submit their comments in writing prior to the hearings at the District Records Office.

Notice of said hearings shall be advertised in accordance with Chapters 170, 190 and 197, *Florida Statutes*, and the District Manager is hereby authorized and directed to place said notice in a newspaper of general circulation within the County in which the District is located (by two publications one week apart with the first publication at least twenty (20) days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give thirty (30) days written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Records Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

9. **PUBLICATION OF RESOLUTION.** Pursuant to Section 170.05, *Florida Statutes*, the District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) weeks) in a newspaper of general circulation within the County in which the District is located and to provide such other notice as may be required by law or desired in the best interests of the District

10. **CONFLICTS** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

11. **SEVERABILITY.** If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

12. **EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 8th day of July, 2025.

ATTEST:

/s/ Ernesto Torres
Secretary/Assistant Secretary

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

/s/Joshua Breakstone
Chair/Vice Chair, Board of Supervisors

Exhibit A: *Capital Improvement Plan*, dated June 13, 2025
Exhibit B: *Master Special Assessment Methodology Report*, dated July 8, 2025

Legal #164135 published September 11 & 18, 2025 in Clay County's Clay Today newspaper.

CLAY COUNTY LEGAL NOTICES

ter should contact Clay County Risk Management by mail at P.O. Box 1366, Green Cove Springs, Florida 32043, or by telephone at (904) 278-4718, no later than three (3) days prior to the hearing or proceeding for which this notice has been given. Deaf and hard of hearing persons can access the telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).
Board of County Commissioners
Clay County, Florida
Legal 164784 Published 9/18/2025 in Clay County's Clay Today newspaper

NOTICE OF FORECLOSURE SALE

IN THE CIRCUIT COURT OF THE FOURTH JUDICIAL CIRCUIT
IN AND FOR CLAY COUNTY, FLORIDA
CIVIL DIVISION
CASE NO. 2023CA000121
DIVISION
WILMINGTON SAVINGS FUND SOCIETY, FSB, AS TRUSTEE OF STANWICH MORTGAGE LOAN TRUST F,
Plaintiff,
vs.
CAROL CONSTANCE KANEMITSU, AS SUCCESSOR TRUSTEE TO RICHARD E. ARMSTRONG AND MYRTLE M. ARMSTRONG, AS TRUSTEES OF THE ARMSTRONG FAMILY REVOCABLE TRUST, UNDER AGREEMENT DATED DECEMBER 31, 2003; CLAY COUNTY SAFE ANIMAL SHELTER, AS BENEFICIARY OF THE RICHARD E. ARMSTRONG AND MYRTLE M. ARMSTRONG, AS TRUSTEES OF THE ARMSTRONG FAMILY REVOCABLE TRUST, UNDER AGREEMENT DATED DECEMBER 31, 2003; UNKNOWN HEIRS, DEVISEES, BENEFICIARIES, GRANTEES, ASSIGNEES, LIENORS, CREDITORS, TRUSTEES AND ALL OTHER UNKNOWN PERSONS OR SPOUSES CLAIMING BY, THROUGH, UNDER, OR AGAINST THE ESTATE OF MYRTLE ARMSTRONG a/k/a MYRTLE M. ARMSTRONG, DECEASED; ALISHA-KAI MARIE EVANS; UNKNOWN TENANT #1; UNKNOWN TENANT #2; ALL OTHER UNKNOWN PARTIES CLAIMING INTERESTS BY, THROUGH, UNDER, AND AGAINST THE HEREIN NAMED DEFENDANT(S) WHO ARE NOT KNOWN TO BE DEAD OR ALIVE, WHETHER SAME UNKNOWN PARTIES MAY CLAIM AN INTEREST AS SPOUSES, HEIRS, DEVISEES, GRANTEES, OR OTHER CLAIMANTS
Defendant(s).
NOTICE IS HEREBY GIVEN that pursuant to an Order Resetting Foreclosure Sale entered on August 12, 2025 in Case No. 2023CA000121 of the Circuit Court of the Fourth Judicial Circuit in and for Clay County, Florida, TARA S. GREEN, the Clerk of Court will on **OCTOBER 15, 2025 at 10:00 a.m.,** offer for sale to the highest and best bidder for cash at www.clay.realforeclose.com the following described property situated in Clay County, Florida:
**A PARCEL OF LAND SITUATED IN SECTION 4, TOWNSHIP 5 SOUTH, RANGE 24 EAST, CLAY COUNTY, FLORIDA; SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:
COMMENCE AT THE SOUTHEAST CORNER OF SAID SECTION 4; THENCE ON THE SOUTH LINE THEREOF, RUN SOUTH 89 DEGREES 24'59" WEST 649.85 FEET TO THE WESTERLY LINE OF JOHNS CEMETERY ROAD; THENCE ON THE LAST SAID LINE, RUN THE FOLLOWING FOUR COURSES: (1) NORTH 55 DEGREES 20'40" EAST 105.35 FEET; (2) ON THE ARC OF A CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 210.00 FEET, A CHORD DISTANCE OF 166.07 FEET, THE BEARING OF SAID CHORD BEING NORTH 29 DEGREES 02'50" EAST; (3) NORTH 02 DEGREES 45'00" EAST 71.79FT TO THE POINT OF BEGINNING; (4) NORTH 02 DEGREES 45'00" EAST 150.00 FEET; THENCE NORTH 89 DEGREES 34'05" WEST 300.00 FEET; THENCE SOUTH 02 DEGREES 45'00" WEST 150.00 FEET; THENCE SOUTH 89 DEGREES 34'05" EAST 300.00 FEET TO THE POINT OF BEGINNING.
TOGETHER WITH THAT CERTAIN MANUFACTURED HOME BEARING IDENTIFICATION NUMBERS GAFL475A76376AV21 & GAFL475B7637AV21**
Property Address: 253 Foxtail Avenue, Middleburg, FL 32068
Any person claiming an interest in the surplus from the sale, if any, other than the property owner as of the date of the Lis Pendens must file a claim before the clerk reports the surplus as unclaimed.
Dated: September 11, 2025.
TARA S. GREEN
Clerk of the Circuit Court
By: Courtney Cone
Deputy Clerk
Legal 164653 Published 9/18/2025 and 9/25/2025 in Clay County's Clay Today newspaper

Notice of Public Sale

A-1 Towing and Recovery gives notice that on 10/23/2025 at 9:00 the following vehicles maybe sold by public sale at 3052 Joe Johns rd Middleburg ,FL 32068 to satisfy the lien for the amount owed on this vehicle, for any recovery , towing or storage services charges and administrative fees allowed pursuant of Florida Statute 713.78
1966 FORD VIN # TT01C206828
Legal 164652 Published 9/18/2025 in Clay County's Clay Today newspaper

NOTICE OF ACTION - CONSTRUCTIVE SERVICE

IN THE CIRCUIT COURT OF THE FOURTH
JUDICIAL CIRCUIT IN AND FOR
CLAY COUNTY, FLORIDA
GENERAL JURISDICTION DIVISION
CASE NO. 2024CA000820
PRIMELENDING, A PLAINSCAPITAL COMPANY,
Plaintiff,
vs.
MUSTAFA JAHR, et. al.
Defendant(s),
TO: MUSTAFA JABR, RAMIA J. MEQBEL,
whose residence is unknown and all parties having or claiming to have any right, title or interest in the property described in the mortgage being foreclosed herein.
YOU ARE HEREBY NOTIFIED that an action to foreclose a mortgage on the following property:
LOT 1, GREENWOOD ESTATES UNIT ONE A, ACCORDING TO THE PLAT THERE AS RECORDED IN PLAT BOOK 14, PAGES 43 AND 44, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA.
has been filed against you and you are required to serve a copy of your written defenses, if any, to it on counsel for Plaintiff, whose address is 6409 Congress Avenue, Suite 100, Boca Raton, Florida 33487 on or before (30 days from Date of First Publication of this Notice) and file the original with the clerk of this court either before service on Plaintiff's attorney or immediately thereafter; otherwise a default will be entered against you for the relief demanded in the complaint or petition filed herein.
WITNESS my hand and the seal of this Court at Clay County, Florida, this **10 day of September, 2025.**
Robertson, Anschutz, Schneid, Crane & Partners, PLLC
6409 Congress Ave., Suite 100
Boca Raton, FL 33487
PRIMARY EMAIL: flmail@raslg.com
TARA S. GREEN
CLERK OF THE CIRCUIT COURT
BY: JENNIFER BROSKY
DEPUTY CLERK
Legal 164648 Published 9/18/2025 and 9/25/2025 in Clay County's Clay Today newspaper

Meeting Dates of the Clay County Utility Authority

The Board of Supervisors of the Clay County Utility Authority will meet in Regular Session at 2:00 P.M. on Tuesday, October 7, 2025, in the Board Room at the Clay County Utility Authority, 3176 Old Jennings Road, Middleburg, Florida.
In accordance with Florida Statutes and the Americans with Disabilities Act, any person needing a special accommodation to participate in this matter, should contact the Clay County Utility Authority by mail at 3176 Old Jennings Road, Middleburg, Florida 32068, at https://lf.clayutility.org/Forms/ADA, or by telephone at (904) 213-2464, no later than 48 hours prior to the hearing or proceeding for which this notice has been given. Persons requiring auditory assistance may access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).
If any person intends to appeal any decision related to this action, such person will need to provide a court reporter at such person's own expense, for a transcript of the proceedings. All interested persons are invited to attend.
For further information, call (904) 213-2464.
Legal 164466 Published 9/18/2025 in Clay County's Clay Today newspaper

NOTICE OF SALE PURSUANT TO CHAPTER 45

IN THE COUNTY COURT OF THE FOURTH JUDICIAL CIRCUIT
IN AND FOR CLAY COUNTY, FLORIDA
CIVIL DIVISION
Case No. 2025CC000817
THE COTTAGES AT OAKLEAF CONDOMINIUM ASSOCIATION, INC., a Florida not-for-profit corporation,
Plaintiff,
vs.
JASMINE PATES and VICTOR BEMBRY, JR., wife and husband and UNKNOWN TENANT,
Defendants.
NOTICE IS HEREBY GIVEN pursuant to a Final Judgment of Foreclosure entered in Case No. 2025CC000817, of the County Court of the Fourth Judicial Circuit in and for Clay County, Florida, wherein THE COTTAGES AT OAKLEAF CONDOMINIUM ASSOCIATION, INC. is Plaintiff, JASMINE PATES and VICTOR BEMBRY, JR., wife and husband and UNKNOWN TENANT are Defendants, the Clerk of the Court will sell to the highest bidder for cash on October 22, 2025 in an online sale at www.clay.realforeclose.com beginning at 10:00 AM, the following property as set forth in said Final Judgment, to wit:
Condominium Unit 607, COTTAGES AT OAKLEAF CONDOMINIUM, a condominium, according to the Declaration of Condominium as recorded in Official Records Book 2366, page 1558, of the public records of Clay County, Florida, and any amendments thereto together with an undivided interest in the common elements appurtenant thereto.
Property Address: 3750 Silver Bluff Boulevard Unit 607, Orange Park, FL 32065-4264
DATED: September 9, 2025.
Tara S. Green
Clerk of County Court Clay County, Florida
Nicole Barrie
Clerk of Courts
ANY PERSON CLAIMING AN INTEREST IN THE SURPLUS FROM THE SALE IF ANY, OTHER THAN THE PROPERTY OWNER, AS OF THE DATE OF THE LIS PENDENS MUST FILE A CLAIM WITHIN 60 DAYS AFTER THE SALE.
Legal 164451 Published 9/18/2025 and 9/25/2025 in Clay County's Clay Today newspaper

FICTITIOUS NAME

Notice Under Fictitious Name Law Pursuant to Section 865.09, Florida Statutes
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business under the fictitious name of
Goalline Behavior Services located at 3230 Callie Lane, in the County of Clay, in the City of Green Cove Springs, Florida 32043 intends to register the said name with the Division of Corporations of the Florida Department of State, Tallahassee, Florida. Dated at Green Cove Springs, Florida, this 10th day of September 2025.
Goalline Behavior Services, LLC
Legal 164450 Published 9/18/2025 in Clay County's Clay Today newspaper

FICTITIOUS NAME

Notice Under Fictitious Name Law Pursuant to Section 865.09, Florida Statutes
NOTICE IS HEREBY GIVEN that the undersigned, desiring to engage in business

NOTICE OF PUBLIC HEARING TO CONSIDER IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTION 170.07, FLORIDA STATUTES, BY THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER ADOPTION OF ASSESSMENT ROLL PURSUANT TO SECTION 197.3632(4)(b), FLORIDA STATUTES, BY THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF REGULAR MEETING OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors ("**Board**") of Governors Park North Community Development District ("**District**") will hold public hearings and a regular meeting at **12:00 p.m. on October 9, 2025 at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073**, to consider the adoption of an assessment roll, the imposition of special assessments to secure proposed bonds on benefited lands within the District, and to provide for the levy, collection, and enforcement of the special assessments. The streets and areas to be improved are geographically depicted below and in the District's *Capital Improvement Plan*, dated June 13, 2025, ("**Improvement Plan**"). The public hearings are being conducted pursuant to Chapters 170, 190, and 197, *Florida Statutes*. All persons interested may ascertain the description of the property to be assessed and the amount to be assessed to each piece or parcel of property at the District Manager's office c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Manager's Office**").

The District is a unit of special-purpose local government responsible for providing infrastructure improvements for lands within the District. The infrastructure improvements are currently expected to include, but are not limited to, roadway improvements, stormwater management system, water, wastewater and reclaim utilities, hardscape, landscape and irrigation improvements, undergrounding of electrical utilities, recreational amenities, and other improvements, all as more specifically described in the Improvement Plan ("**Improvements**"), on file and available during normal business hours at the District Manager's Office.

The District intends to impose assessments on benefited lands within the District in the manner set forth in the District's *Master Special Assessment Methodology Report*, dated July 8, 2025 ("**Assessment Report**"), which is on file and available during normal business hours at the District Manager's Office.

The purpose of any such assessment is to secure bonds issued to fund the Improvements. As described in more detail in the Assessment Report, the District's assessments will be levied against all benefitted lands within the District. The Assessment Report identifies maximum assessment amounts for each land use category currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per gross acre basis, and will be allocated on an equivalent residential unit ("**ERU**") basis at the time that such property is platted, site planned, or subjected to a declaration of condominium. Please consult the Assessment Report for more details.

The annual principal assessment levied against each parcel will be based on repayment over thirty (30) years of the total debt allocated to each parcel. The District expects to collect sufficient revenues to retire no more than $477,210,000 in debt to be assessed by the District, exclusive of fees and costs of collection or enforcement, discounts for early payment, and interest. The proposed schedule of assessments is as follows:

Unit Type	Total Number of Units	Total Cost Allocation*	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March**
Townhomes	672	$77,962,394.66	$106,766,919.70	$158,879.34	$15,013.66
Single-family 50'	893	$160,776,813.99	$220,206,771.87	$317,756.69	$30,027.33
Single-family 60'	394	$109,660,155.35	$150,236,308.43	$381,310.43	$36,032.79
Total	**1,769**	**$348,419,364.00**	**$477,210,000.00**		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4
** Includes costs of collection estimated at 2% (subject to change) and an allowance for early payment discount estimated at 4% (subject to change)

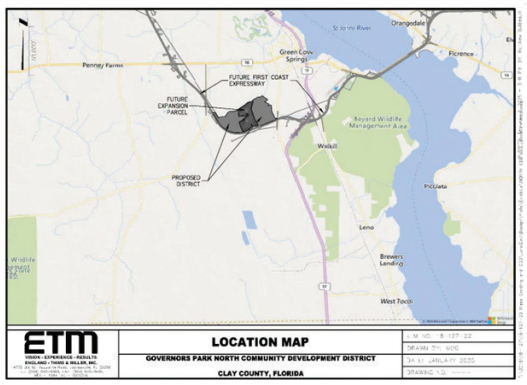
The assessments may be prepaid in whole at any time, or in some instances in part, or may be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the Improvements. These annual assessments will be collected on the Clay County ("County") tax roll by the County Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments. All affected property owners have the right to appear at the public hearings and the right to file written objections with the District within twenty (20) days of the publication of this notice.

Also, at **12:00 p.m. on October 9, 2025, at the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073**, the Board will hold a regular public meeting to consider any other business that may lawfully be considered by the District. The Board meeting and hearings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The Board meeting and/or the public hearings may be continued in progress to a date and time certain announced at the meeting and/or hearings.

If anyone chooses to appeal any decision of the Board with respect to any matter considered at the meeting or hearings, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which such appeal is to be based.

Any person requiring special accommodations at the meeting or hearings because of a disability or physical impairment should contact the District Manager's Office at (561) 571-0010 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770 for aid in contacting the District Manager's Office.

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT



RESOLUTION 2025-29

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS; DESIGNATING THE NATURE AND LOCATION OF THE PROPOSED IMPROVEMENTS; DECLARING THE TOTAL ESTIMATED COST OF THE IMPROVEMENTS, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID; DESIGNATING THE LANDS UPON WHICH THE ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT AND A PRELIMINARY ASSESSMENT ROLL; ADDRESSING THE SETTING OF PUBLIC HEARINGS; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; AND ADDRESSING CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Governors Park North Community Development District ("**District**") is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadways, sewer and water distribution systems, stormwater management/earthwork improvements, landscape, irrigation and entry features, conservation and mitigation, street lighting and other infrastructure projects, and services necessitated by the development of, and serving lands within, the District; and

WHEREAS, the District hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the portion of the infrastructure improvements comprising the District's overall capital improvement plan as described in the District *Capital Improvement Plan*, dated June 13, 2025 ("**Project**"), which is attached hereto as **Exhibit A** and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay for all or a portion of the cost of the Project by the levy of special assessments ("**Assessments**") using the methodology set forth in that *Master Special Assessment Methodology Report*, dated July 8, 2025, which is attached hereto as **Exhibit B**, incorporated herein by reference, and on file with the District Manager at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Records Office**");

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

1. **AUTHORITY FOR THIS RESOLUTION; INCORPORATION OF RECITALS.** This Resolution is adopted pursuant to the provisions of Florida law, including without limitation Chapters 170, 190 and 197, *Florida Statutes*. The recitals stated above are incorporated herein and are adopted by the Board as true and correct statements.

2. **DECLARATION OF ASSESSMENTS** The Board hereby declares that it has determined to undertake the Project and to defray all or a portion of the cost thereof by the Assessments.

3. **DESIGNATING THE NATURE AND LOCATION OF IMPROVEMENTS.** The nature and general location of, and plans and specifications for, the Project are described in **Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

4. **DECLARING THE TOTAL ESTIMATED COST OF THE IMPROVEMENTS, THE PORTION TO BE PAID BY ASSESSMENTS, AND THE MANNER AND TIMING IN WHICH THE ASSESSMENTS ARE TO BE PAID.**

A. The total estimated cost of the Project is **$348,419,364 ("Estimated Cost**").

B. The Assessments will defray approximately **$477,210,000**, which is the anticipated maximum par value of any bonds and which includes all or a portion of the Estimated Cost, as well as other financing-related costs, as set forth in **Exhibit B**, and which is in addition to interest and collection costs. On an annual basis, the Assessments will defray no more than **$45,095,038.50** per year, again as set forth in **Exhibit B**.

C. The manner in which the Assessments shall be apportioned and paid is set forth in **Exhibit B**, as may be modified by supplemental assessment resolutions. The Assessments will constitute a "master" lien, which may be imposed without further public hearing in one or more separate liens each securing a series of bonds, and each as determined by supplemental assessment resolution. With respect to each lien securing a series of bonds, the special assessments shall be paid in not more than (30) thirty yearly installments. The special assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law, including but not limited to by direct bill. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practice

5. **DESIGNATING THE LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED** The Assessments securing the Project shall be levied on the lands within the District, as described in **Exhibit B**, and as further designated by the assessment plat hereinafter provided for.

6. **ASSESSMENT PLAT.** Pursuant to Section 170.04, *Florida Statutes*, there is on file, at the District Records Office, an assessment plat showing the area to be assessed certain plans and specifications describing the Project and the estimated cost of the Project, all of which shall be open to inspection by the public.

7. **PRELIMINARY ASSESSMENT ROLL.** Pursuant to Section 170.06, *Florida Statutes*, the District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands assessed, the amount of benefit to and the assessment against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

8. **PUBLIC HEARINGS DECLARED; DIRECTION TO PROVIDE NOTICE OF THE HEARINGS.** Pursuant to Sections 170.07 and 197.3632(4)(b), Florida Statutes, among other provisions of Florida law, there are hereby declared two public hearings to be held as follows:

NOTICE OF PUBLIC HEARINGS

DATE:	October 9, 2025
TIME:	12:00 p.m.
LOCATION:	Holiday Inn & Suites 620 Wells Road Orange Park Florida 32073

The purpose of the public hearings is to hear comment and objections to the proposed special assessment program for District improvements as identified in the preliminary assessment roll, a copy of which is on file and as set forth in **Exhibit B**. Interested parties may appear at that hearing or submit their comments in writing prior to the hearings at the District Records Office.

Notice of said hearings shall be advertised in accordance with Chapters 170, 190 and 197, *Florida Statutes*, and the District Manager is hereby authorized and directed to place said notice in a newspaper of general circulation within the County in which the District is located (by two publications one week apart with the first publication at least twenty (20) days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give thirty (30) days written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Records Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

9. **PUBLICATION OF RESOLUTION.** Pursuant to Section 170.05, *Florida Statutes*, the District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) weeks) in a newspaper of general circulation within the County in which the District is located and to provide such other notice as may be required by law or desired in the best interests of the District

10. **CONFLICTS** All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

11. **SEVERABILITY.** If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

12. **EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 8th day of July, 2025.

ATTEST:

/s/ Ernesto Torres
Secretary/Assistant Secretary

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

/s/Joshua Breakstone
Chair/Vice Chair, Board of Supervisors

Exhibit A: *Capital Improvement Plan*, dated June 13, 2025
Exhibit B: *Master Special Assessment Methodology Report*, dated July 8, 2025

Legal #164135 published September 11 & 18, 2025 in Clay County's Clay Today newspaper.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

8B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Curtis Marcoux, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.

2. I, Curtis Marcoux, am employed by Wrathell, Hunt & Associates, LLC, and, in the course of that employment, serve as Financial Analyst for the Governors Park North Community Development District.

3. Among other things, my duties include preparing and transmitting correspondence relating to the Governors Park North Community Development District.

4. I do hereby certify that on September 8th, 2025, and in the regular course of business, I caused the notice required by Section 197.3632(4)(b), Florida Statutes, in the form attached hereto as **Exhibit A**, to be sent via first class mail to affected landowner(s) in the Governors Park North Community Development District of their rights under Chapters 190, 197, and 170, *Florida Statutes*, with respect to the District's anticipated imposition of assessments. I further certify that the letters were sent to the addressees identified in **Exhibit A** and in the manner identified in **Exhibit A.**

5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

FURTHER AFFIANT SAYETH NOT.

By: Curtis Marcoux

SWORN AND SUBSCRIBED before me by means of [ ] physical presence or [ ] online notarization this 8th day of September 2025, by Curtis Marcoux, for Wrathell, Hunt & Associates, LLC, who is [ ] personally known to me or [ ] has produced _____ as identification, and who [ ] did / [ ] did not take an oath.

DAPHNE GILLYARD
Notary Public
State of Florida
Comm# HH390392
Expires 8/20/2027

NOTARY PUBLIC
Daphne Gillyard
Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH390392
My Commission Expires: 8/20/2027

EXHIBIT A: Copies of Forms of Mailed Notices

9589 0710 5270 2050 8376 71

U.S. Postal Service™
CERTIFIED MAIL® RECEIPT
Domestic Mail Only

For delivery information, visit our website at www.usps.com®.

OFFICIAL USE

Certified Mail Fee
$

Extra Services & Fees (check box, add fee as appropriate)
- ☐ Return Receipt (hardcopy) $
- ☐ Return Receipt (electronic) $
- ☐ Certified Mail Restricted Delivery $
- ☐ Adult Signature Required $
- ☐ Adult Signature Restricted Delivery $

Postage
$
Total
$
Sent
Street
City,

WOODLAND STATION BOCA RATON FL
SEP 8 2025
Postmark Here
33431-USPS

GOVERNORS PARK PROPERTY
HOLDINGS LLC
300 ATLANTIC ST #1110
STAMFORD CT 06901

PS Form 3800, January 2023 PSN 7530-02-000-9047 See Reverse for Instructions

Governors Park North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W●Boca Raton, Florida 33431
Phone: (561) 571-0010●Toll-free: (877) 276-0889●Fax: (561) 571-0013

September 8, 2025

Via First Class U.S. Mail – Certified Receipt
Governors Park Property Holdings LLC
300 Atlantic St #1110
Stamford CT 06901

RE: Governors Park North Community Development District
Notice of Public Hearings on Assessments to Property
Parcel ID #(s): 38-06-26-016516-000-00

Dear Property Owner:

You are receiving this notice because Clay County ("**County**") records indicate you are a property owner within the Governors Park North Community Development District ("**District**"). The District is a special-purpose unit of local government established pursuant to Chapter 190, *Florida Statutes*. The property you own that is the subject of this notice is identified above.

In accordance with Chapters 170, 190 and 197, *Florida Statutes*, this letter is to notify you that the District's Board of Supervisors ("**Board**") will hold public hearings and a public meeting at:

DATE: **October 9, 2025**
TIME: **12:00 p.m.**
LOCATION: **Holiday Inn and Suites**
620 Wells Road
Orange Park, Florida 32073

The purpose of the public hearings announced above is to consider the imposition of special assessments, and adoption of assessment rolls to secure proposed bonds, on certain benefited lands within the District, and to provide for the levy, collection, and enforcement of such special assessments. At the public hearings, the Board will sit as an equalizing board to hear and consider testimony from any interested property owners as to the propriety and advisability of making the Improvements (defined below), or some phase thereof, as to the cost thereof, as to the manner of payment thereof, and as to the amount thereof to be assessed against each property so improved. All affected property owners have a right to appear at the public hearings and to file written objections with the District's Board within twenty (20) days of this notice.

At the July 8, 2025, meeting of the District's Board, the District approved the *Capital Improvement Plan,* dated June 13, 2025 ("**Master Engineer's Report**"), describing the nature of the improvements that may be constructed or acquired by the District that benefit lands within the District, including, but not limited to, roadway improvements, stormwater management system, water, wastewater and reclaim utilities, hardscape, landscape and irrigation improvements, undergrounding of electrical utilities, recreational amenities, and

other improvements, all as more specifically described in the Master Engineer's Report (collectively, "**Improvements**"). A courtesy copy of the Master Engineer's Report is attached hereto as **Exhibit A**. The District estimates that it will cost approximately $348,419,364 to construct the Improvements contemplated by the District.

As a property owner of assessable land within the District, the District intends to assess your property, in the manner set forth in the District's *Master Special Assessment Methodology Report,* dated July 8, 2025 (the "**Master Assessment Report**"). The Master Assessment Report was also approved in substantial form at the Board's July 8, 2025, public meeting. For your review, we have enclosed a copy of the Master Assessment Report as **Exhibit B**, which includes a preliminary assessment roll. Note that the assessment roll is created with information provided by the County.

The purpose of any such assessment is to secure the bonds issued to fund the Improvements. As described in more detail in the Master Assessment Report, the District's assessments will be levied against all benefitted lands within the District. The Master Assessment Report identifies maximum assessment amounts for each land use category currently expected to be assessed. The method of allocating assessments for the Improvements to be funded by the District will initially be determined on an equal assessment per gross acre basis, and will be allocated on an equivalent residential unit ("**ERU**") basis at the time that such property is platted, site planned, or subjected to a declaration of condominium. Please consult the Master Assessment Report for more details.

The total maximum assessment amount to be levied against each parcel, and the number of units contained within each parcel, is detailed in the Master Assessment Report, as such Master Assessment Report may be amended at the below referenced hearing. The total revenue the District will collect by these assessments is anticipated to be $477,210,000, which includes the estimated cost of the Improvements, plus financing-related costs, capitalized interest, a debt service reserve, and cost of issuance, but excludes anticipated fees and costs of collection or enforcement, discounts for early payment, and the annual interest costs of the debt issued to finance the Improvements. The total assessment amount to be levied against property that you own is reflected on the preliminary assessment roll attached to the Master Assessment Report.

The assessments may appear on your regular tax bill issued by the County Tax Collector. However, the District may in its discretion at any time choose instead to directly collect these assessments. As provided in the Master Assessment Report, the assessments will constitute a lien against your property that may be prepaid in accordance with Chapter 170, *Florida Statutes*, or may be paid in not more than thirty (30) annual installments. The failure to pay any assessments collected on the tax roll will cause a tax certificate to be issued against your property within the District which may result in a loss of title. Alternatively, if the assessments are directly collected, the failure to pay such direct bill invoice may result in the District pursuing a foreclosure action, which may result in a loss of title.

Information concerning the assessments and copies of applicable documents are on file and available during normal business hours at the District Manager's Office, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, or by contacting the District Manager at (561) 571-0010. You may appear at the hearing or submit your comments in advance to the attention of the District Manager at the address above

Sincerely,

Craig Wrathell
District Manager

Enclosures:

Exhibit A: *Master Engineer's Report*
Exhibit B: *Master Assessment Report*

CAPITAL IMPROVEMENT PLAN
FOR THE
GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

PREPARED FOR:

BOARD OF SUPERVISORS
GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

England, Thims and Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, Florida, 32224

Project Number 18-127-23

June 13, 2025

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

CAPITAL IMPROVEMENT PLAN

1. INTRODUCTION

The purpose of this report is to provide a description of the Capital Improvement Plan ("**CIP**" or "**Master Project**") and estimated costs of the CIP for the Governors Park North Community Development District (the "**District**" or the "**CDD**").

2. GENERAL SITE DESCRIPTION

The **District** is located in unincorporated Clay County, Florida ("**County**") and covers approximately 802 acres of land. **Table 2** below shows a breakdown of acreage by residential product type. **Exhibit A** depicts the general location of the Governors Park North Property. The site is generally located northwest of US Highway-17S, west of County Road-15A ("**CR-15A**") and south of County Road-16A ("**CR-16A**"). A metes and bounds legal description of the external boundary of the District (the "**District Property**") is attached as **Exhibit B**.

Currently, the site is mostly clear grassy meadows with pockets of forest.

3. PROPOSED CAPITAL IMPROVEMENT PROJECT

The CIP is intended to provide public infrastructure improvements for the District Property, which is entitled for up to 1,759 residential units, with 1,087 units being single-family and 672 units being townhomes. Unit count by product type is shown in **Table 1** below. The District's CIP is planned to be constructed in 3 phases. Phase 1 includes the Green Cove Springs Bypass. The Collector roadways are a part of Phase 2, and Phase 3 will consist of the residential pods. **Table 2** below depicts the approximate time frames for design and construction of the phases. The Green Cove Springs Bypass construction will qualify for mobility fee credits under the existing impact fee credit agreement. The construction of roadway improvements inside and outside the boundaries will qualify for impact fee credits. Impact fee credits will also be available for donation of a fire station site and other monetary contributions required by the Governors Park DRI Development Order. A plan for the District Property is attached to this report as **Exhibit C** and below in **Table 3** is the acreage breakdown of the CIP area. The plan depicts the proposed lot count, and lot type, for the District Property, as follows:

Table 1: Unit Count

Product Type	Residential Units
Market Rate:	
50' Single-family	693
60' Single-family	394
Townhomes	672
TOTAL	1759

Table 2: Phases

Phase	
Phase 1: Green Cove Springs Bypass	2025-2027
Phase 2: Collector roadways	2026-2027
Phase 3: Residential pods	2027-2029

Table 3: Acreage Breakdown

Land Use	Acreage (Approx.)
Lot Development	545
Roads	37
Park Areas	27
Stormwater Ponds	84
Conservation Areas	109
TOTAL	802

The CIP infrastructure includes:

Roadway Improvements:

The CIP includes major collector and minor collector roads within the District Property. Generally, collector roads will have 4 lanes; however, some roads will transition to 2-lane undivided and all other roads will be 2-lane undivided roads, as depicted in **Exhibit D**. Such roads will include the roadway asphalt, base, subgrade, roadway curb and gutter, striping, signage and sidewalks/multi-use paths within rights-of-way abutting portions of the District Property that do not contain residential lots. Sidewalks and multi-use paths abutting lots will be constructed by homebuilders. All roads will be designed in accordance with County standards. **Exhibit E** depicts typical sections to be used for designated sections of collector roads.

All internal roadways funded by the District will be open to, and accessible by, the public and may be financed by the District, and are anticipated to be dedicated to the County or the CDD for ownership, operation, and maintenance. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowners association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities, on-site conservation/mitigation and stormwater improvements behind such gated areas).

Stormwater Management System:

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from the District

Property. The stormwater system within the project discharges to Black Creek. The stormwater system will be designed consistent with the criteria established by the St. Johns River Water Management District ("**SJRWMD**") and the County for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system, including the inlets and storm sewer systems within the right-of-way owned by the District.

The District currently intends to finance certain surface and subsurface drainage improvements necessary for development within the District boundaries. This section of infrastructure includes clearing, grubbing, roadway storm sewer collection system, stormwater management facilities, flood control, groundwater control, and surface and subsurface drainage improvements. Cost estimates include stormwater pond construction, drainage catch basins, inlets, underground storm piping within roadways, control structures, grading, sod and seeding as required for sediment and erosion control, etc. The clearing, grubbing and earthwork estimates include all work necessary for the complete right-of-way area, include utility easements, and surrounding residential areas as necessary to provide a complete stormwater management system.

Stormwater management facilities provide for the attenuation and treatment of stormwater runoff from the Master Project in accordance with SJRWMD and County standards. As part of the complete stormwater management system, earthwork will include portions of residential lots as needed to collect stormwater runoff into the stormwater management facilities. This earthwork will include placing fill above the 100-year pond design high water elevation and to provide positive discharge from the residential lots to the storm sewer collection system. The District will not include in the CIP any earthwork costs on private lots.
NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of mass grading of lots.

Water, Wastewater and Reclaim Utilities:

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaimed water infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection. Water main connection will be made at CCUA WTP.

Wastewater improvements for the Master Project will include an on-site 8-inch diameter gravity collection system, off-site and on-site force mains ranging from 4-inches to 16-inches and on-site lift stations. The off-site force main connection will be made at the Clay County Utility Authority ("**CCUA**") wastewater treatment plant.

Similarly, the reclaimed water main will be constructed to provide service for irrigation throughout the community and will consist of 16-inch diameter PVC pipe on collector roads, 12-inch PVC for individual Pod service. Connection will be made at CCUA WWTP.

The water and reclaimed distribution and wastewater collection systems for all phases will be completed by the District and then dedicated to CCUA for ownership, operation and maintenance. Any water and sewer laterals on private property will not be financed by the District.

All master utility layouts can be seen below in **Exhibit F**.

Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and rights-of-way. The irrigation system will consist of 4-inch minimum PVC pipe. Moreover, hardscaping will consist of entry features, benches, and walks.

The County has distinct design criteria requirements for planting and irrigation design. Therefore, the Master Project will at a minimum meet those requirements, but in most cases, exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in rights-of-way owned by the County may be maintained pursuant to a right-of-way agreement to be entered into with the County. The irrigation system funded by the District will serve the properties owned by the District and, in some cases, the County right-of-way.

Street Lights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with Clay Electric Cooperative Inc. ("**CEC**"), in which case the District will fund the street lights through an annual operations and maintenance assessment. As such, street lights are not included as part of the CIP.

The CIP does however include the incremental costs of undergrounding the conduits for electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by CEC and not paid for by the District as part of the CIP.

Recreational Amenities:

The District intends to develop a recreational amenity for the Master Project, which may include but not limited to an aquatics center, pocket parks, amenity center, pool, playing fields and playing surfaces. All such amenities funded by or owned by the District will be open to, and accessible by, the public, subject to lawfully imposed user fees, rates, and charges.

Environmental Conservation/Mitigation

There are approximately 15 acres of forested and herbaceous wetland impacts associated with the construction of the District's infrastructure, which will require mitigation credits from an off-site mitigation bank. Exact numbers of wetland impact acres and associated mitigation credits will be determined during permitting. The District will be responsible for the design, permitting, construction, maintenance, and government reporting of the environmental mitigation. These costs are included within the CIP.

Professional Services

The CIP includes various professional services. These include: (i) engineering, legal, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

Off-Site Improvements

Off-site improvements may include the construction of the First Coast Expressway ramps, Green Cove Springs Bypass from the First Coast Expressway to SR16, Collector roadways from the Green Cove Springs Bypass to District development, underground electric conduits, hardscape, landscape, irrigation, fencing and signage.

The District's CIP functions as a system of improvements benefitting all lands within the District.

All of the foregoing improvements are required by applicable development approvals. Note that except as stated herein, there are no impact fee or similar credits available related to the construction of any such improvements.

The following table shows which entity will finance, own and operate the various improvements of the CIP:

TABLE 3: Entity Delineation

Facility Description	Financing Entity	Ownership & Maintenance Entity
Roadways	CDD	CDD/CC
Stormwater Management	CDD	CDD/CC
Utilities (Water, Sewer, Reclaim)	CDD	CCUA
Hardscape/Landscape/Irrigation	CDD	CDD
Undergrounding of Conduit	CDD	CEC
Amenity	CDD	CDD
Off-site Improvements	CDD	CDD/CC/CCUA/FDOT

CDD – Governors Park North Community Development District
CC – Clay County
CEC – Clay Electrical Cooperative
CCUA - Clay County Utility Authority
FDOT – Florida Department of Transportation

4. PERMITTING/CONSTRUCTION COMMENCEMENT

The necessary permits for the construction of the CIP are ongoing and include the following agencies:

Clay County (CC)
Clay County Utility Authority (CCUA)
St. Johns River Water Management District (SJRWMD)
Florida Department of Environmental Protection (FDEP) Water and Sewer
Army Corps of Engineers (ACE) Wetland Permitting
Florida Department of Transportation (FDOT)

Any permits already submitted are listed in **Table 4**:

Table 4: Permit status

Project Name	Agency	Status
GCS Bypass Ph 1	SJRWMD	Pending
GCS Bypass Ph 1	Clay County	Pending
GCS Bypass Ph 1	CCUA	Pending
GCS Bypass Ph 2	SJRWMD	Pending
GCS Bypass Ph 2	Clay County	Pending
GCS Bypass Ph 2	CCUA	Pending
SR23 Ramps	FDOT	Pending
Overall Mass Grading	ACE	Pending
Overall Mass Grading	SJRWMD	Pending

5. OPINION OF PROBABLE CONSTRUCTION COSTS

Table 5 shown below presents, among other things, the Opinion of Probable Cost for the CIP. It is our professional opinion that the costs set forth in **Table 5** are reasonable and consistent with market pricing.

TABLE 5

Master Off-site Infrastructure Summary of Costs

Improvement Description	Estimated Cost
Green Cove Springs Bypass	$36,500,000
First Coast Expressway Ramps	$40,000,000
Master Off-Site Utility Improvements[1] (potable water, sewer and reclaimed water transmission)	$8,100,000
Underground Electric (conduit only for roadway)	$910,000
Hardscape, Landscape, Irrigation, Fencing, and Signage	$12,000,000
Planning, Engineering, Survey, and Regulatory (15%)	$14,626,500
Subtotal	**$112,136,500**
Contingency (20%)	$22,427,300
MASTER OFF-SITE INFRASTRUCTURE TOTAL	**$134,563,800**

Master On-site Infrastructure Summary of Costs

Improvement Description	Estimated Cost
4-Lane Collector	$13,000,000
2-Lane Collector	$5,000,000
Master On-Site Utility Improvements[1] (potable water, sewer and reclaimed water transmission)	$2,770,000
Underground Electric (conduit only for roadway)	$1,105,000
Sewage Pump Stations (6 stations)	$3,300,000
Wetland Mitigation	$3,000,000
Amenity Center and Aquatics Center	$40,000,000
Hardscape, Landscape, Irrigation, Fencing, and Entry Feature	$5,000,000
Stormwater Management, Flood Control, and Groundwater Control	$15,680,000
Planning, Engineering, Survey, and Regulatory (15%)	$13,328,250
Subtotal	**$102,183,250**
Contingency (20%)	$20,436,650
MASTER ON-SITE INFRASTRUCTURE TOTAL	**$122,619,900**

Neighborhood Infrastructure Summary of Costs

Improvement Description	Estimated Cost
Townhomes (672 units)[1]	
-Water Distribution System	$2,128,896
-Reclaimed Water Distribution System	$2,128,896
-Sewer Collection System	$3,548,160
-Neighborhood Roadways	$5,322,240
-Drainage Collection System	$2,661,120
-Stormwater Management Facilities	$1,951,488
Single Family Units (1087 units)[1]	
-Water Distribution System	$5,804,640
-Reclaimed Water Distribution System	$5,804,640
-Sewer Collection System	$9,674,400
-Neighborhood Roadways	$14,511,600
-Drainage Collection System	$7,255,800
-Stormwater Management Facilities	$5,320,920
Subtotal	**$66,112,800**
Planning, Engineering, Survey, and Regulatory (15%)	$9,916,920
Subtotal	**$76,029,720**
Contingency (20%)	$15,205,944
NEIGHBORHOOD INFRASTRUCTURE TOTAL	**$91,235,664**

1. Does not include master infrastructure

* Cost estimates contained in this report are based upon year 2024 dollars and have been prepared based upon the best available information, without benefit of final engineering design and environmental permitting. England-Thims & Miller, Inc. believes the enclosed estimates to be accurate based upon the available information, however, actual costs will vary based upon final engineering, planning, approvals from regulatory authorities, and market conditions.

The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other CDD expenditures that may be incurred.

6. CONCLUSIONS

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- The estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the County;

- All of the improvements included in the CIP are required by applicable development approvals;

- The CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course;

- The reasonably expected economic life of the CIP is anticipated to be at least 20 years;

- The assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs; and

- The CIP will function as a system of improvements benefitting all lands within the District.

The professional service for establishing the Construction Opinion of Probable Cost is consistent with the degree of care and skill exercised by members of the same profession under similar circumstances. The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District, subject to user fees, rates and charges consistent with Florida law. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on public easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property. Excess dirt may be sold by the District.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.

VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.
14775 Old St. Augustine Road, Jacksonville, FL 32258
TEL: (904) 642-8990, FAX: (904) 646-9485
REG. - 2584 LC - 0000316

LOCATION MAP

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

CLAY COUNTY, FLORIDA

ETM NO. 18-127-22
DRAWN BY: MBG
DATE: JANUARY 2025
DRAWING NO. ———

T:\2018\18-127\18-127-22 Mass Grading and CDD\LandDev\Design\Plots\Exhibits\NORTH CDD\[illegible] - 2:25 PM, BY: Caranne Gallegos

Exhibit B

Revised January 22, 2025
January 8, 2025

Work Order No. 24-694.00
File No. 130G-36.00A

Governors Park North CDD

Parcel 1

A portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Goold T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence South 65°19'52" West, along said Northerly limited access right of way line, 149.77 feet to the Point of Beginning.

From said Point of Beginning, thence continue South 65°19'52" West, along said Northerly limited access right of way line of State Road No. 23, a distance of 273.64 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; thence Southwesterly, continuing along said Northerly limited access right of way line and along the arc of said curve, through a central angle of 02°59'49", an arc length of 2083.81 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 66°49'46" West, 2083.57 feet; thence South 70°41'19" West, departing said Northerly limited access right of way line, 89.92 feet; thence South 70°45'12" West, 210.10 feet; thence South 68°27'45" West, 341.88 feet to the point of curvature of a curve concave Northerly having a radius of 3876.00 feet; thence Westerly along the arc of said curve, through a central angle of 15°51'22", an arc length of 1072.66 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 76°23'27" West, 1069.24 feet; thence North 07°47'44" West, along a non-tangent line, 195.70 feet; thence North 31°17'17" West, 1213.37 feet; thence North 18°58'40" West, 2278.07 feet; thence North 13°21'02" East, 1600.00 feet to a point hereinafter referred to as Reference Point "C"; thence continue North 13°21'02" East, 103 feet, more or less, to its intersection with the centerline of Governor's Creek; thence Northeasterly along said centerline, 2215 feet, more or less, to a point lying on the Southwesterly line of those lands described and recorded in Official Records Book 103, page 322, of said Public Records; thence South 53°37'18" East, departing said centerline and along said Southwesterly line, 25 feet, more or less, to a point which bears North 60°48'10" East, 2220.23 feet from said Reference Point "C"; thence continue South 53°37'18" East, along said Southwesterly line, 1211.33 feet to a point lying on the Westerly line of those lands described and recorded in Official Records Book 1417, page 134, of said Public Records; thence South 36°22'51" West, departing said Southwesterly line and along said Westerly line, 85.41 feet; thence South 56°51'17" West, continuing along said Westerly line, 703.73 feet to the Westerly most corner of said Official Records Book 1417, page 134; thence South 62°57'04" East, along the Southerly line of said Official Records Book 1417, page 134, a distance of 1037.62 feet to the Southeast corner of said Official Records Book 1417, page 134, said corner lying on the Westerly

Governors Park North CDD (continued)

line of those lands described and recorded in Official Records Book 2357, page 1242, of said Public Records; thence South 24°40’58” West, along said Westerly line, 411.05 feet to a point in the centerline of Sweet Bay Branch, said point hereinafter referred to as Reference Point “B”; thence Northeasterly, along the meanderings of said centerline, said line also being the Southerly line of said Official Records Book 2357, page 1242, a distance of 670 feet, more or less, to a point lying on the Westerly right of way line of Telegraph Road (also known as Rowell Road), a 50 foot right of way as presently established; thence Southeasterly along said Westerly right of way line the following 5 courses: Course 1, thence South 05°17’50” East, departing said centerline and said Southerly line, 10 feet, more or less, to a point which bears North 81°13’18” East, 662.16 feet from said Reference Point “B”; Course 2, thence continue South 05°17’50” East, 1114.64 feet; Course 3, thence South 16°59’18” East, 245.56 feet; Course 4, thence South 24°53’14” East, 223.88 feet; Course 5, thence South 23°54’49” East, 1281.90 feet to a point lying on the Westerly prolongation of the Southerly line of those lands described and recorded in Official Records Book 2295, page 1295, of said Public Records; thence North 86°39’39” East, departing said Westerly right of way line, along said Westerly prolongation and along said Southerly line, 364.40 feet to the Point of Beginning.

Containing 430 acres, more or less.

Parcel 2
A portion of Section 38 of the George I.F. Clarke Grant (Clarke’s Mill Grant), as subdivided in the re-survey by Goold T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence Westerly along said Northerly limited access right of way line the following 4 courses: Course 1, thence South 65°19’52” West, 423.41 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; Course 2, thence Southwesterly along the arc of said curve, through a central angle of 03°07’54”, an arc length of 2177.42 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 66°53’48” West, 2177.15 feet; Course 3, thence South 68°27’45” West, 4268.97 feet to the point of curvature of a curve concave Northerly having a radius of 4422.00 feet; Course 4, thence Westerly along the arc of said curve, through a central angle of 11°26’04”, an arc length of 882.49 feet to the Point of Beginning, said arc being subtended by a chord bearing and distance of South 74°10’47” West, 881.02 feet.

From said Point of Beginning, thence continue along said Northerly limited access right of way line of State Road No. 23 the following 3 courses: Course 1, thence Westerly along the arc of a curve concave Northerly having a radius of 4422.00 feet, through a central angle of 70°51’21”, an

Governors Park North CDD (continued)

arc length of 5468.55 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of North 64°40'30" West, 5126.68 feet; Course 2, thence North 29°14'50" West, 1990.00 feet to a point hereinafter referred to as Reference Point "A"; Course 3, thence continue North 29°14'50" West, 100 feet, more or less, to its intersection with the centerline of Governor's Creek; thence Southeasterly, departing said Northerly limited access right of way line and along said centerline, 1745 feet, more or less; thence Northeasterly, continuing along said centerline, 4702 feet, more or less; thence South 04°55'40" East, departing said centerline, 106 feet, more or less, to a point which bears North 83°21'57" East, 5040.46 feet from said Reference Point "A"; thence continue South 04°55'40" East, 1198.05 feet to a point lying on the Northerly line of that certain 100 Foot Right of Way Easement described and recorded in Official Records Book 89, page 229, of said Public Records; thence North 84°39'31" East, along said Northerly line, 1340.70 feet; thence North 43°52'29" East, departing said Northerly line, 296.33 feet; thence North 43°28'46" West, 118.62 feet; thence North 49°06'50" East, 280.03 feet; thence South 41°21'12" East, 381.37 feet; thence South 18°21'25" West, 203.95 feet; thence South 53°16'37" West, 403.17 feet to a point on a non-tangent curve concave Southeasterly having a radius of 2100.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 18°12'08", an arc length of 667.15 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 43°02'53" West, 664.35 feet; thence South 33°56'49" West, 10.19 feet to the point of curvature of a curve concave Northwesterly having a radius of 1590.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 43°14'13", an arc length of 1199.85 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 55°33'55" West, 1171.59 feet; thence South 04°55'40" East, 227.67 feet; thence South 21°47'10" East, 1048.01 feet; thence South 28°44'09" East, 841.75 feet to a point on a non-tangent curve concave Northerly having a radius of 4410.00 feet; thence Westerly along the arc of said curve, through a central angle of 02°08'54", an arc length of 165.36 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 75°15'39" West, 165.35 feet; thence South 75°36'50" West, along a non-tangent line, 274.74 feet to the Point of Beginning.

Containing 372 acres, more or less.

SKETCH TO ACCOMPANY DESCRIPTION OF

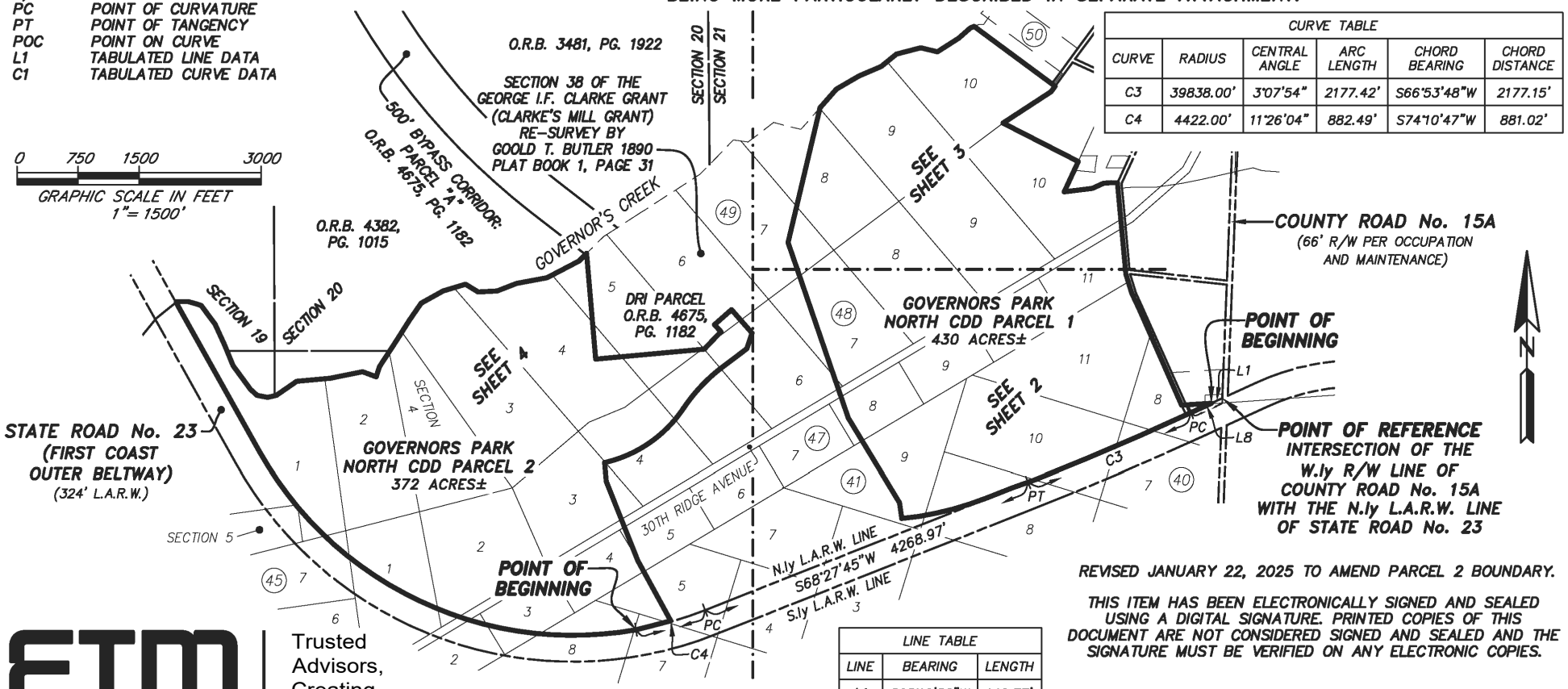
A PORTION OF SECTION 38 OF THE GEORGE I.F. CLARKE GRANT (CLARKE'S MILL GRANT), AS SUBDIVIDED IN THE RE-SURVEY BY GOOLD T. BUTLER, RECORDED IN PLAT BOOK 1, PAGE 31, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOWNSHIP 6 SOUTH, RANGE 26 EAST, SAID CLAY COUNTY, BEING MORE PARTICULARLY DESCRIBED IN SEPARATE ATTACHMENT.

LEGEND:

O.R.B.	OFFICIAL RECORDS BOOK
PG.	PAGE
L.A.R.W.	LIMITED ACCESS RIGHT OF WAY
R/W	RIGHT OF WAY
PC	POINT OF CURVATURE
PT	POINT OF TANGENCY
POC	POINT ON CURVE
L1	TABULATED LINE DATA
C1	TABULATED CURVE DATA

0 750 1500 3000

GRAPHIC SCALE IN FEET
1" = 1500'



CURVE TABLE					
CURVE	RADIUS	CENTRAL ANGLE	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C3	39838.00'	3°07'54"	2177.42'	S66°53'48"W	2177.15'
C4	4422.00'	11°26'04"	882.49'	S74°10'47"W	881.02'

LINE TABLE		
LINE	BEARING	LENGTH
L1	S65°19'52"W	149.77'
L8	S65°19'52"W	423.41'

REVISED JANUARY 22, 2025 TO AMEND PARCEL 2 BOUNDARY.

THIS ITEM HAS BEEN ELECTRONICALLY SIGNED AND SEALED USING A DIGITAL SIGNATURE. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

SHEET 1 OF 4

GENERAL NOTES:
1) THIS IS NOT A SURVEY.
2) BEARINGS BASED ON THE NORTHEASTERLY RIGHT OF WAY LINE OF STATE ROAD No. 23 AS BEING SOUTH 68°27'45" WEST.

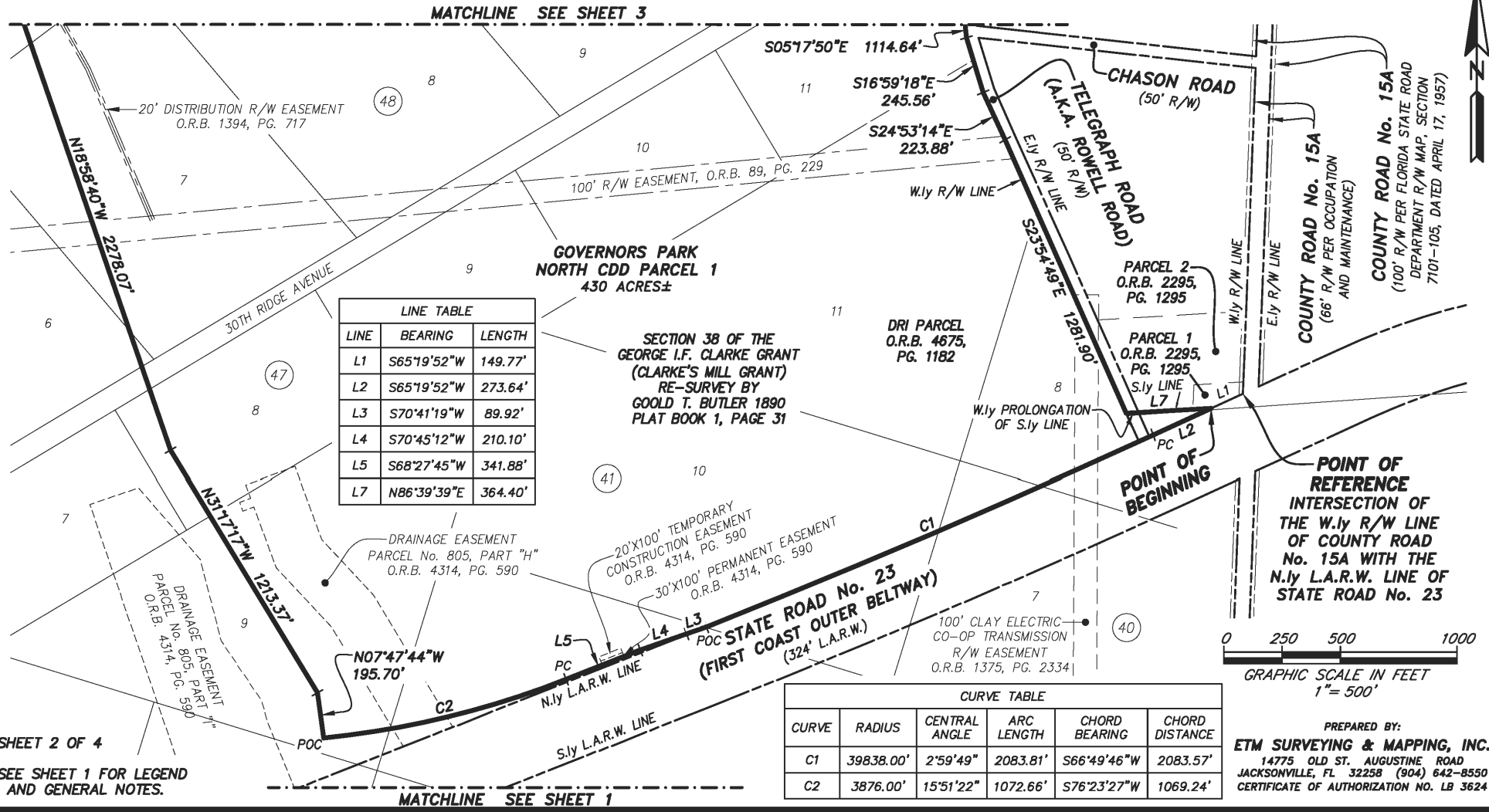
ETM SURVEYING & MAPPING
Trusted Advisors, Creating Community
14775 Old St. Augustine Rd. (904) 642-8550
Jacksonville, Florida 32258 www.etminc.com
Certificate of Authorization No: LB 3624

SCALE: 1"=1500'
DATE: JANUARY 8, 2025

G. C. COLYER III
PROFESSIONAL SURVEYOR AND MAPPER
STATE of FLORIDA LS No. 6963

CAD FILE: I:\Survey\RMAproj\Gustafsons\Sketches\Governors Park North CDD Rev3.dwg
DRAWN BY: BAC ORDER NO.: 24-694.00 FILE NO.: 130G-36.00A

A PORTION OF SECTION 38 OF THE GEORGE I.F. CLARKE GRANT (CLARKE'S MILL GRANT), AS SUBDIVIDED IN THE RE-SURVEY BY GOOLD T. BUTLER, RECORDED IN PLAT BOOK 1, PAGE 31, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOWNSHIP 6 SOUTH, RANGE 26 EAST, SAID CLAY COUNTY.



LINE TABLE		
LINE	BEARING	LENGTH
L1	S65°19'52"W	149.77'
L2	S65°19'52"W	273.64'
L3	S70°41'19"W	89.92'
L4	S70°45'12"W	210.10'
L5	S68°27'45"W	341.88'
L7	N86°39'39"E	364.40'

CURVE TABLE					
CURVE	RADIUS	CENTRAL ANGLE	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C1	39838.00'	2°59'49"	2083.81'	S66°49'46"W	2083.57'
C2	3876.00'	15°51'22"	1072.66'	S76°23'27"W	1069.24'

SHEET 2 OF 4

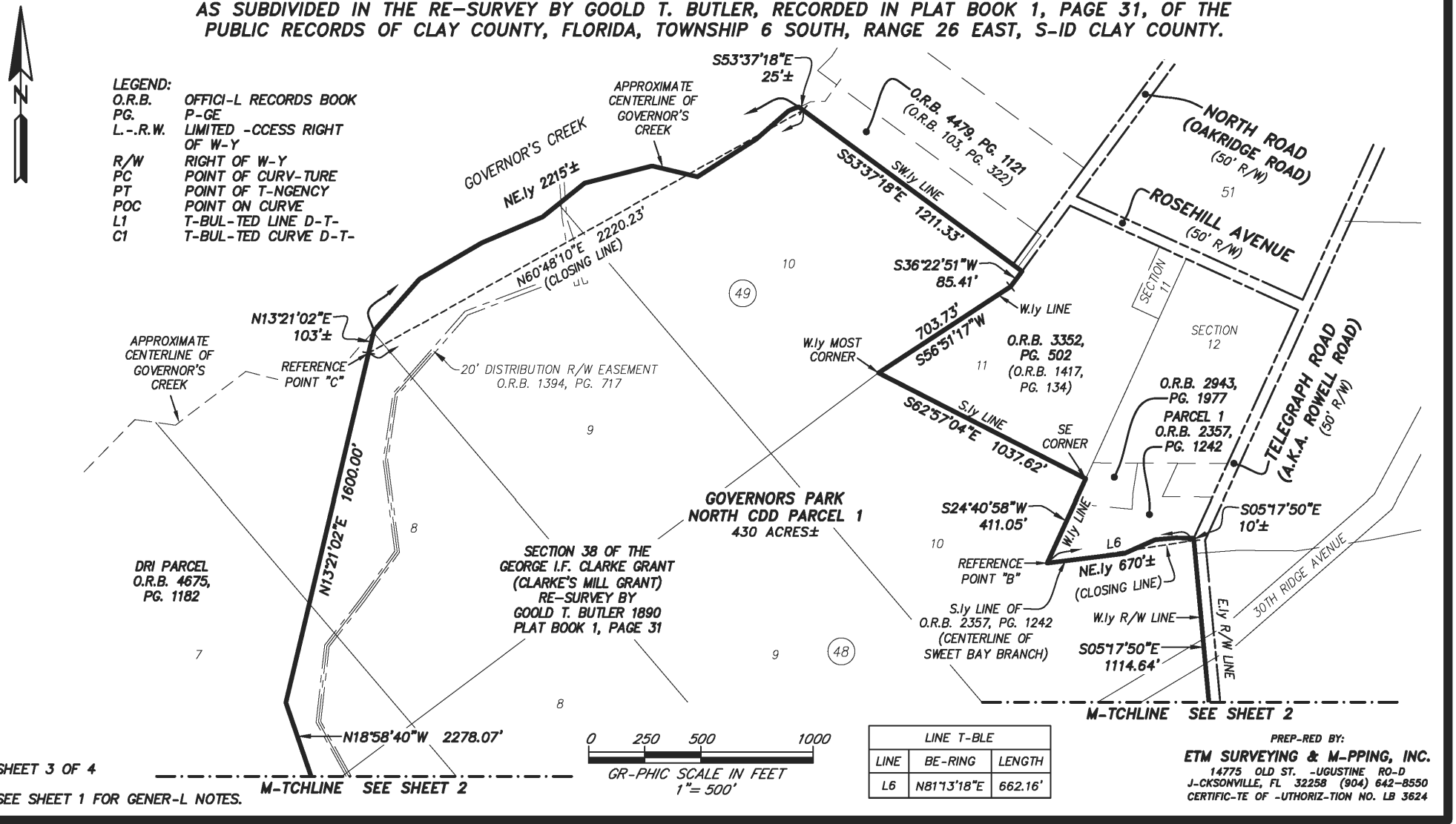
SEE SHEET 1 FOR LEGEND AND GENERAL NOTES.

PREPARED BY:
ETM SURVEYING & MAPPING, INC.
14775 OLD ST. AUGUSTINE ROAD
JACKSONVILLE, FL 32258 (904) 642-8550
CERTIFICATE OF AUTHORIZATION NO. LB 3624

CAD FILE: I:\Survey\RMAproj\Gustafsons\Sketches\Governors Park North CDD Rev3.dwg

DRAWN BY: BAC ORDER NO.: 24-694.00 FILE NO.: 130G-36.00A

A PORTION OF SECTION 38 OF THE GEORGE I.F. CLARKE GR-NT (CLARKE'S MILL GRANT), AS SUBDIVIDED IN THE RE-SURVEY BY GOOLD T. BUTLER, RECORDED IN PLAT BOOK 1, PAGE 31, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOWNSHIP 6 SOUTH, RANGE 26 EAST, S-ID CLAY COUNTY.



LINE T-BLE		
LINE	BE-RING	LENGTH
L6	N81°13'18"E	662.16'

SHEET 3 OF 4

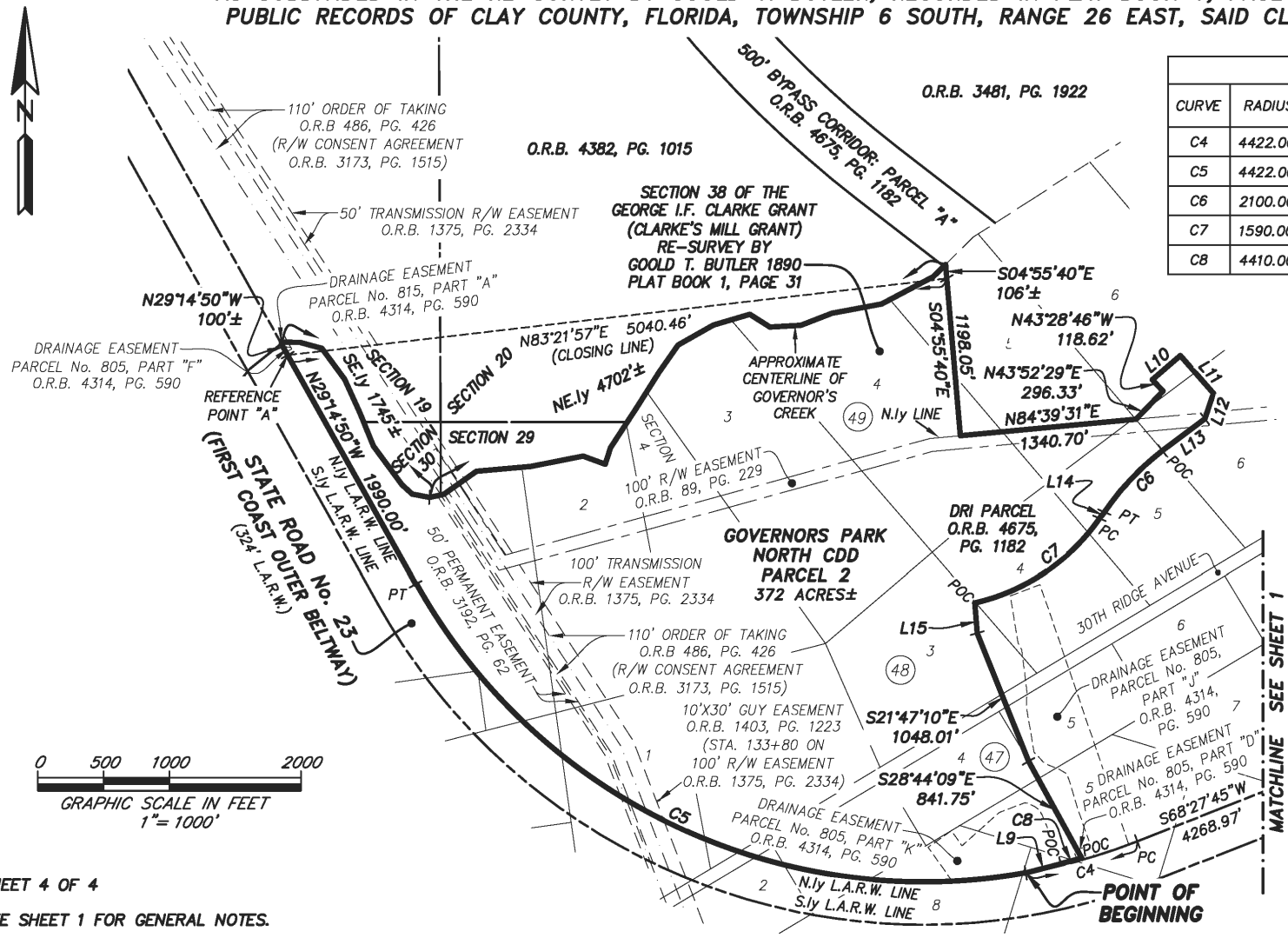
SEE SHEET 1 FOR GENER-L NOTES.

PREP-RED BY:
ETM SURVEYING & M-PPING, INC.
14775 OLD ST. -UGUSTINE RO-D
J-CKSONVILLE, FL 32258 (904) 642-8550
CERTIFIC-TE OF -UTHORIZ-TION NO. LB 3624

C-D FILE: I:\Survey\RM-proj\Gustafsons\Sketches\Governors Park North CDD Rev3.dwg

DR-WN BY: B-C ORDER NO.: 24-694.00 FILE NO.: 130G-36.00-

A PORTION OF SECTION 38 OF THE GEORGE I.F. CLARKE GRANT (CLARKE'S MILL GRANT), AS SUBDIVIDED IN THE RE-SURVEY BY GOOLD T. BUTLER, RECORDED IN PLAT BOOK 1, PAGE 31, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOWNSHIP 6 SOUTH, RANGE 26 EAST, SAID CLAY COUNTY.



CURVE TABLE					
CURVE	RADIUS	CENTRAL ANGLE	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C4	4422.00'	11°26'04"	882.49'	S74°10'47"W	881.02'
C5	4422.00'	70°51'21"	5468.55'	N64°40'30"W	5126.68'
C6	2100.00'	18°12'08"	667.15'	S43°02'53"W	664.35'
C7	1590.00'	43°14'13"	1199.85'	S55°33'55"W	1171.59'
C8	4410.00'	2°08'54"	165.36'	S75°15'39"W	165.35'

LINE TABLE		
LINE	BEARING	LENGTH
L9	S75°36'50"W	274.74'
L10	N49°06'50"E	280.03'
L11	S41°21'12"E	381.37'
L12	S18°21'25"W	203.95'
L13	S53°16'37"W	403.17'
L14	S33°56'49"W	10.19'
L15	S04°55'40"E	227.67'

LEGEND:

O.R.B.	OFFICIAL RECORDS BOOK
PG.	PAGE
L.A.R.W.	LIMITED ACCESS RIGHT OF WAY
R/W	RIGHT OF WAY
PC	POINT OF CURVATURE
PT	POINT OF TANGENCY
POC	POINT ON CURVE
L1	TABULATED LINE DATA
C1	TABULATED CURVE DATA

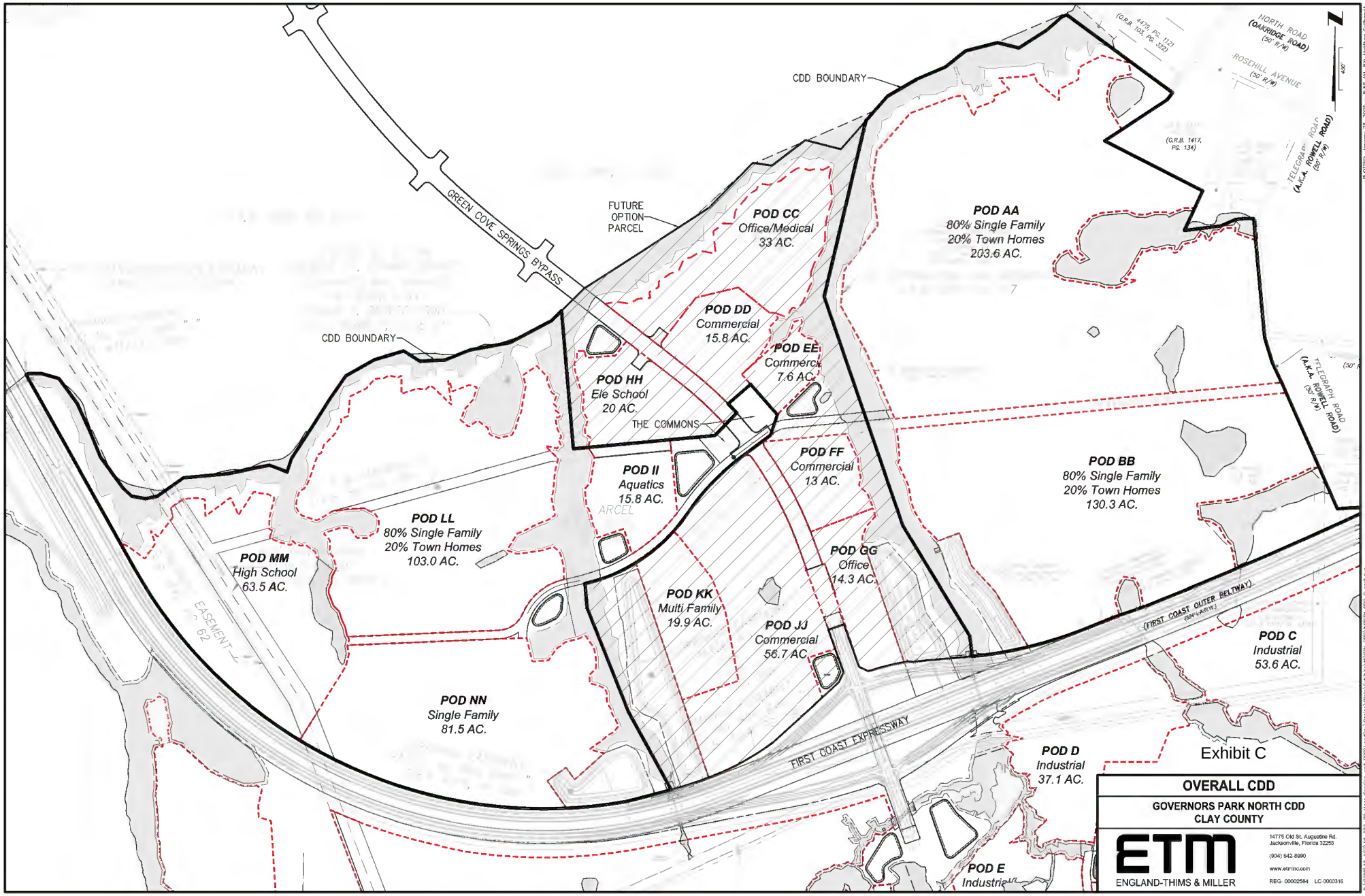
SHEET 4 OF 4

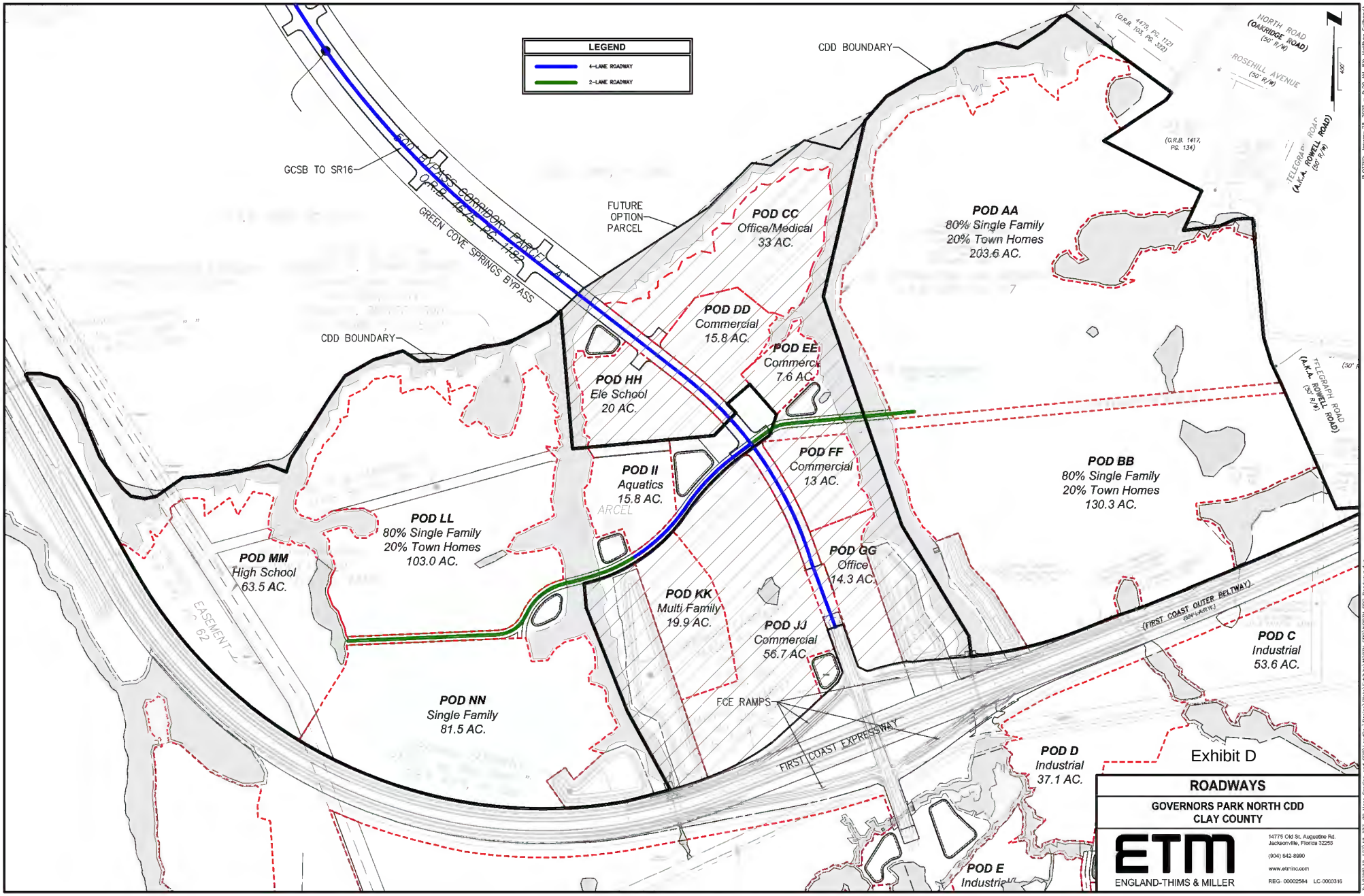
SEE SHEET 1 FOR GENERAL NOTES.

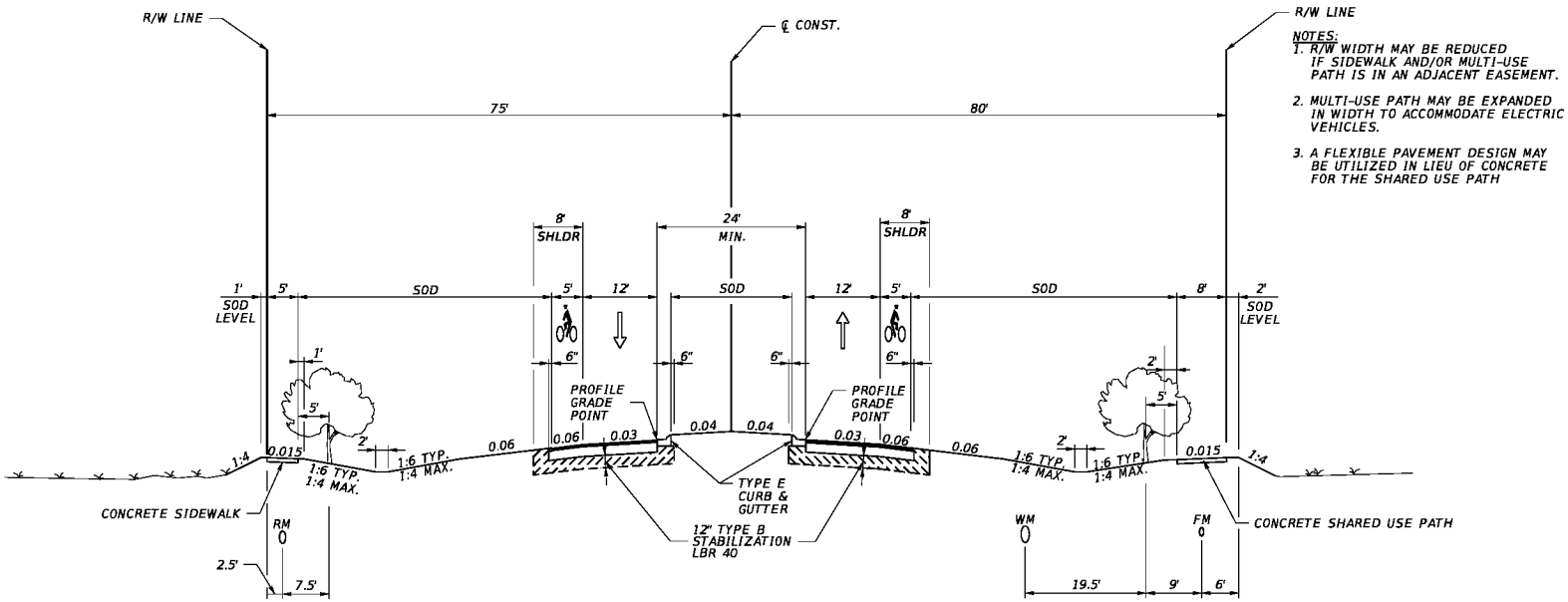
PREPARED BY:
ETM SURVEYING & MAPPING, INC.
14775 OLD ST. AUGUSTINE ROAD
JACKSONVILLE, FL 32258 (904) 642-8550
CERTIFICATE OF AUTHORIZATION NO. LB 3624

CAD FILE: I:\Survey\RMAproj\Gustafsons\Sketches\Governors Park North CDD Rev3.dwg

DRAWN BY: BAC ORDER NO.: 24-694.00 FILE NO.: 130G-36.00A


CDD BOUNDARY
GREEN COVE SPRINGS BYPASS
FUTURE OPTION PARCEL
POD CC
Office/Medical
33 AC.
POD AA
80% Single Family
20% Town Homes
203.6 AC.
POD DD
Commercial
15.8 AC.
POD EE
Commercial
7.6 AC.
POD HH
Ele School
20 AC.
THE COMMONS
POD FF
Commercial
13 AC.
POD BB
80% Single Family
20% Town Homes
130.3 AC.
POD II
Aquatics
15.8 AC.
POD LL
80% Single Family
20% Town Homes
103.0 AC.
POD MM
High School
63.5 AC.
POD GG
Office
14.3 AC.
POD KK
Multi Family
19.9 AC.
POD JJ
Commercial
56.7 AC.
POD C
Industrial
53.6 AC.
POD NN
Single Family
81.5 AC.
POD D
Industrial
37.1 AC.
POD E
Industrial
EASEMENT 62
FIRST COAST EXPRESSWAY
FIRST COAST OUTER BELTWAY
NORTH ROAD (OAKRIDGE ROAD) (50' R/W)
ROSEHILL AVENUE (50' R/W)
TELEGRAPH ROAD (A.K.A. ROWELL ROAD) (50' R/W)
(O.R.B. 1417, PG. 134)
(O.R.B. 1475, PG. 1121 O.R.B. 1053, PG. 322)
Exhibit C
OVERALL CDD
GOVERNORS PARK NORTH CDD
CLAY COUNTY
ETM
ENGLAND-THIMS & MILLER
14775 Old St. Augustine Rd.
Jacksonville, Florida 32258
(904) 642-8990
www.etminc.com
REG- 00002584 LC-0003316


LEGEND
4-LANE ROADWAY
2-LANE ROADWAY
GCSB TO SR16
SOUTH BYPASS CORRIDOR PARCEL "A"
O.R.B. 1875, PG. 1182
GREEN COVE SPRINGS BYPASS
FUTURE OPTION PARCEL
CDD BOUNDARY
CDD BOUNDARY
(O.R.B. 1478, PG. 1121 (O.R.B. 105, PG. 322))
NORTH ROAD (OAKRIDGE ROAD) (50' R/W)
ROSEHILL AVENUE (50' R/W)
(O.R.B. 1417, PG. 134)
TELEGRAPH ROAD (A.K.A. ROWELL ROAD) (50' R/W)
TELEGRAPH ROAD (A.K.A. ROWELL ROAD) (50' R/W)
POD AA
80% Single Family
20% Town Homes
203.6 AC.
POD CC
Office/Medical
33 AC.
POD DD
Commercial
15.8 AC.
POD EE
Commercial
7.6 AC.
POD HH
Ele School
20 AC.
POD FF
Commercial
13 AC.
POD II
Aquatics
15.8 AC.
POD BB
80% Single Family
20% Town Homes
130.3 AC.
POD LL
80% Single Family
20% Town Homes
103.0 AC.
POD MM
High School
63.5 AC.
POD GG
Office
14.3 AC.
POD KK
Multi Family
19.9 AC.
POD JJ
Commercial
56.7 AC.
POD C
Industrial
53.6 AC.
EASEMENT 62
POD NN
Single Family
81.5 AC.
FCE RAMPS
FIRST COAST EXPRESSWAY
(FIRST COAST OUTER BELTWAY)
POD D
Industrial
37.1 AC.
POD E
Industrial
Exhibit D
ROADWAYS
GOVERNORS PARK NORTH CDD
CLAY COUNTY
ETM
ENGLAND-THIMS & MILLER
14775 Old St. Augustine Rd.
Jacksonville, Florida 32258
(904) 642-8990
www.etminc.com
REG- 00002584 LC-0003316



GOVERNORS PARK
2-LANE OF FUTURE 4-LANE SUBURBAN ROADWAY

REFER TO CLAY COUNTY LDC
FOR PAVEMENT DESIGN

DESIGN SPEED: 45 MPH
POSTED SPEED: 45 MPH

Exhibit E

REVISIONS			
DATE	DESCRIPTION	DATE	DESCRIPTION

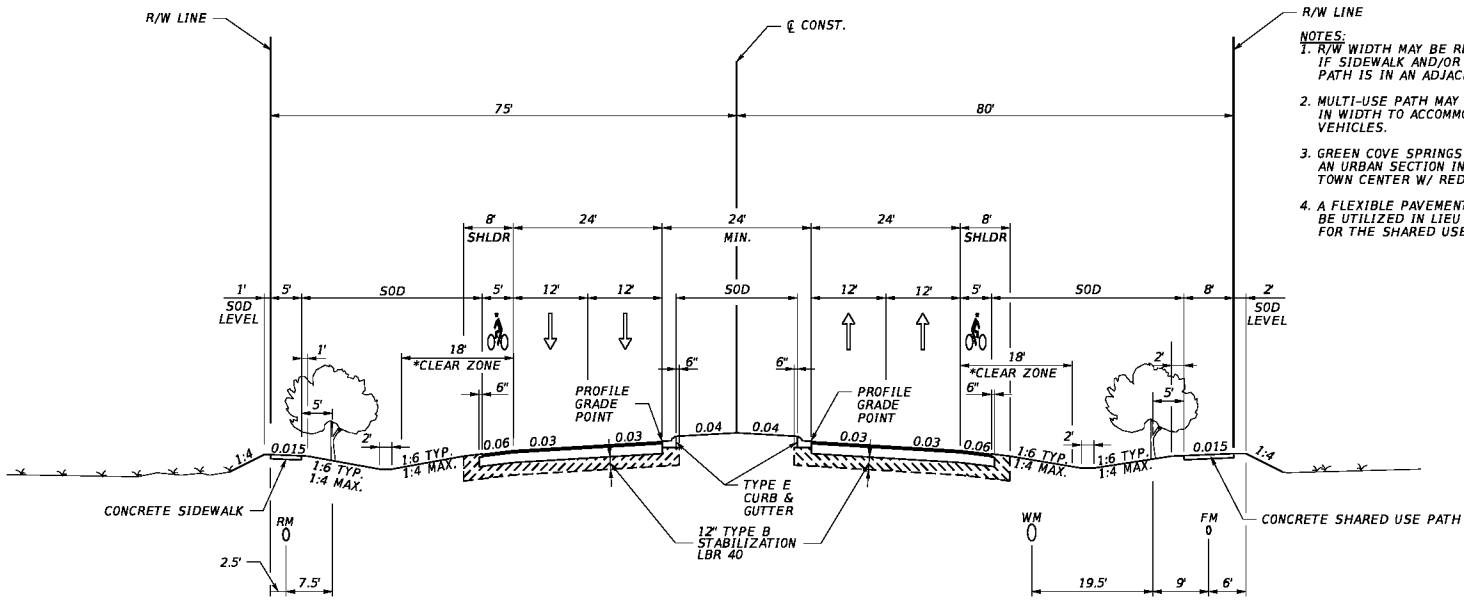
ETM
VISION • EXPERIENCE • RESULTS
Reynolds, Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258
TEL: (904) 642-8990
FAX: (904) 646-9485
CA - 00002584 LC - 0000316

ROAD NO.	COUNTY	FINANCIAL PROJECT ID
	CLAY	

GREEN COVE SPRINGS BY-PASS TYPICAL SECTION

SHEET NO.

SHENOUDAM 2/14/2022 2:37:16 PM G:\TRANS\RESOURCES_COUNTY\CLAY\typsrd03.dgn



NOTES:
1. R/W WIDTH MAY BE REDUCED IF SIDEWALK AND/OR MULTI-USE PATH IS IN AN ADJACENT EASEMENT.
2. MULTI-USE PATH MAY BE EXPANDED IN WIDTH TO ACCOMMODATE ELECTRIC VEHICLES.
3. GREEN COVE SPRINGS BY-PASS MAY BE AN URBAN SECTION IN PORTIONS OF THE TOWN CENTER W/ REDUCED R/W WIDTH
4. A FLEXIBLE PAVEMENT DESIGN MAY BE UTILIZED IN LIEU OF CONCRETE FOR THE SHARED USE PATH

GOVERNORS PARK
4-LANE SUBURBAN ROADWAY

* 18' CLEAR ZONE: PER FLORIDA GREEN BOOK FOR ROADWAYS WITH ADT ≥ 1500

REFER TO CLAY COUNTY LDC FOR PAVEMENT DESIGN

DESIGN SPEED: 45 MPH
POSTED SPEED: 45 MPH

Exhibit E

REVISIONS			
DATE	DESCRIPTION	DATE	DESCRIPTION

England-Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258
TEL: (904) 642-8990
FAX: (904) 646-9485
VISION • EXPERIENCE • RESULTS
CA - 00002684 LC - 0000316

ROAD NO.	COUNTY	FINANCIAL PROJECT ID
	CLAY	

GREEN COVE SPRINGS BY-PASS TYPICAL SECTION

SHEET NO.

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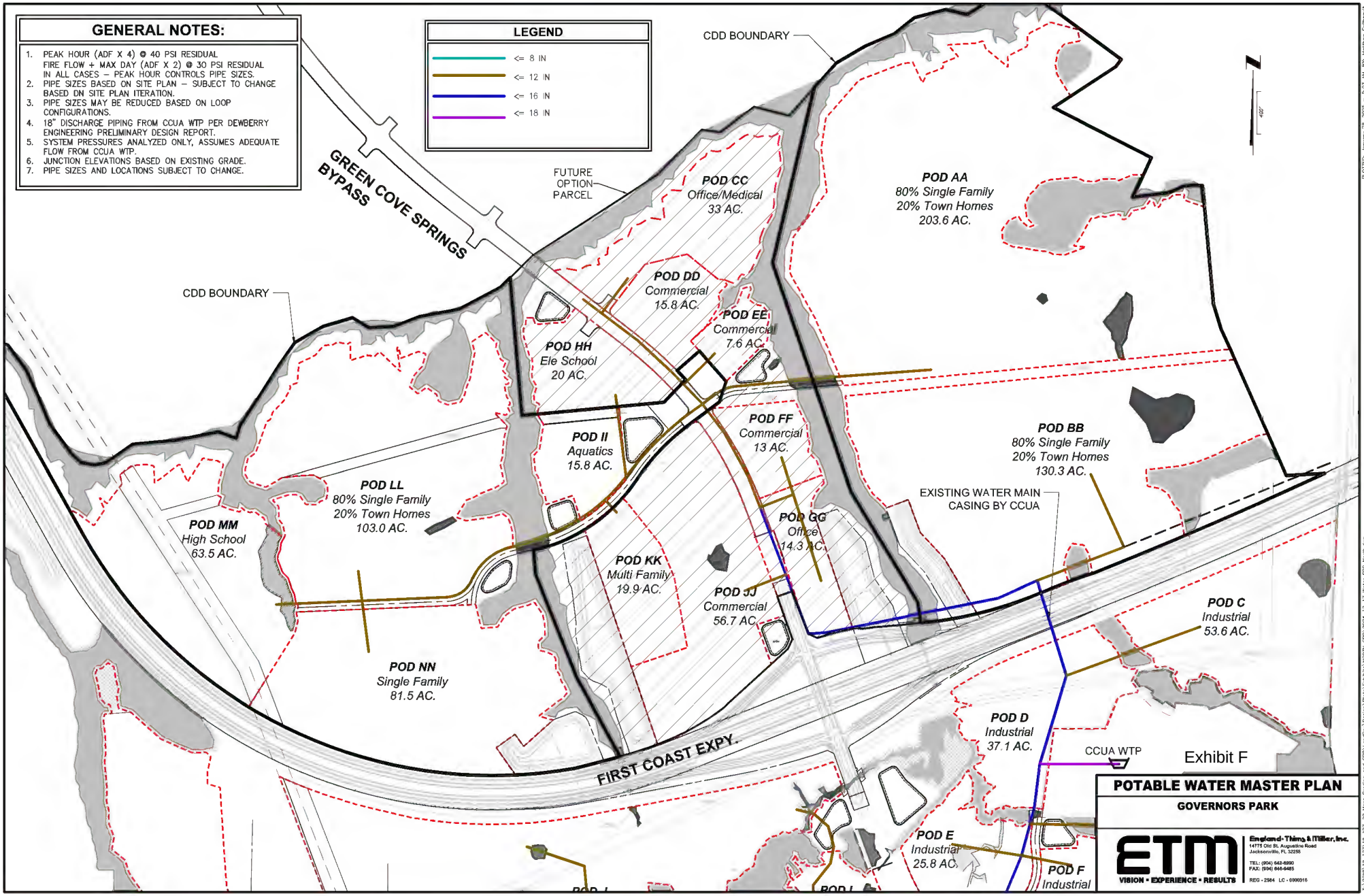
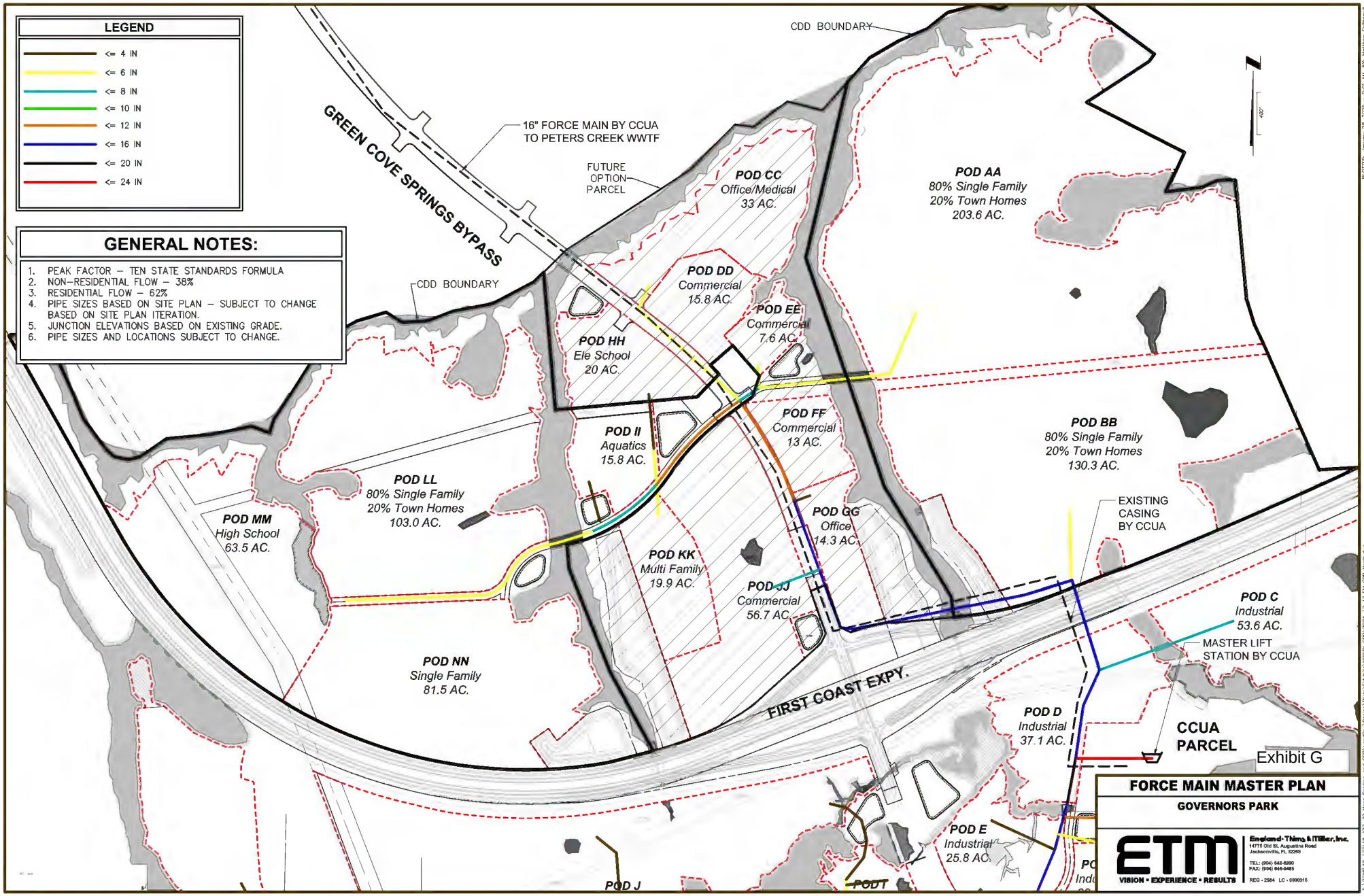
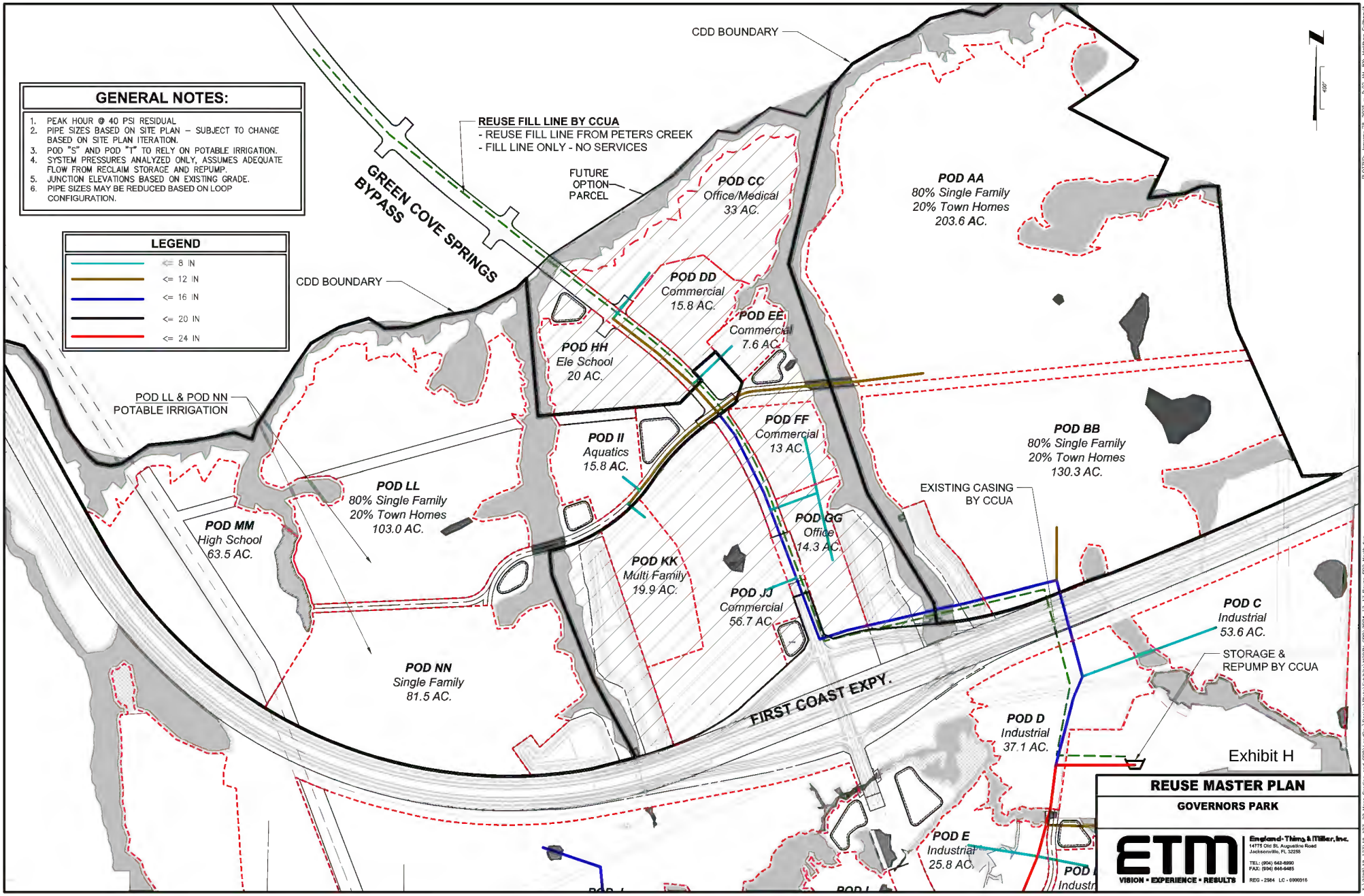

GENERAL NOTES:
1. PEAK HOUR (ADF X 4) @ 40 PSI RESIDUAL FIRE FLOW + MAX DAY (ADF X 2) @ 30 PSI RESIDUAL IN ALL CASES – PEAK HOUR CONTROLS PIPE SIZES.
2. PIPE SIZES BASED ON SITE PLAN – SUBJECT TO CHANGE BASED ON SITE PLAN ITERATION.
3. PIPE SIZES MAY BE REDUCED BASED ON LOOP CONFIGURATIONS.
4. 18" DISCHARGE PIPING FROM CCUA WTP PER DEWBERRY ENGINEERING PRELIMINARY DESIGN REPORT.
5. SYSTEM PRESSURES ANALYZED ONLY, ASSUMES ADEQUATE FLOW FROM CCUA WTP.
6. JUNCTION ELEVATIONS BASED ON EXISTING GRADE.
7. PIPE SIZES AND LOCATIONS SUBJECT TO CHANGE.
LEGEND
<= 8 IN
<= 12 IN
<= 16 IN
<= 18 IN
CDD BOUNDARY
GREEN COVE SPRINGS BYPASS
FUTURE OPTION PARCEL
POD CC
Office/Medical
33 AC.
POD AA
80% Single Family
20% Town Homes
203.6 AC.
POD DD
Commercial
15.8 AC.
POD EE
Commercial
7.6 AC.
POD HH
Ele School
20 AC.
POD FF
Commercial
13 AC.
POD II
Aquatics
15.8 AC.
POD BB
80% Single Family
20% Town Homes
130.3 AC.
EXISTING WATER MAIN CASING BY CCUA
POD LL
80% Single Family
20% Town Homes
103.0 AC.
POD MM
High School
63.5 AC.
POD GG
Office
14.3 AC.
POD KK
Multi Family
19.9 AC.
POD JJ
Commercial
56.7 AC.
POD C
Industrial
53.6 AC.
POD NN
Single Family
81.5 AC.
POD D
Industrial
37.1 AC.
CCUA WTP
FIRST COAST EXPY.
POD E
Industrial
25.8 AC.
POD F
Industrial
Exhibit F
POTABLE WATER MASTER PLAN
GOVERNORS PARK
England-Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258
TEL: (904) 642-8990
FAX: (904) 646-9485
VISION • EXPERIENCE • RESULTS
REG • 2584 LC - 0000316


LEGEND
<= 4 IN
<= 6 IN
<= 8 IN
<= 10 IN
<= 12 IN
<= 16 IN
<= 20 IN
<= 24 IN
GENERAL NOTES:
1. PEAK FACTOR – TEN STATE STANDARDS FORMULA
2. NON-RESIDENTIAL FLOW – 38%
3. RESIDENTIAL FLOW – 62%
4. PIPE SIZES BASED ON SITE PLAN – SUBJECT TO CHANGE BASED ON SITE PLAN ITERATION.
5. JUNCTION ELEVATIONS BASED ON EXISTING GRADE.
6. PIPE SIZES AND LOCATIONS SUBJECT TO CHANGE.
GREEN COVE SPRINGS BYPASS
16" FORCE MAIN BY CCUA TO PETERS CREEK WWTF
FUTURE OPTION PARCEL
CDD BOUNDARY
CDD BOUNDARY
POD CC
Office/Medical
33 AC.
POD AA
80% Single Family
20% Town Homes
203.6 AC.
POD DD
Commercial
15.8 AC.
POD EE
Commercial
7.6 AC.
POD HH
Ele School
20 AC.
POD FF
Commercial
13 AC.
POD II
Aquatics
15.8 AC.
POD BB
80% Single Family
20% Town Homes
130.3 AC.
POD LL
80% Single Family
20% Town Homes
103.0 AC.
POD MM
High School
63.5 AC.
POD GG
Office
14.3 AC.
EXISTING CASING BY CCUA
POD KK
Multi Family
19.9 AC.
POD JJ
Commercial
56.7 AC.
POD C
Industrial
53.6 AC.
MASTER LIFT STATION BY CCUA
POD NN
Single Family
81.5 AC.
FIRST COAST EXPY.
POD D
Industrial
37.1 AC.
CCUA PARCEL
Exhibit G
POD E
Industrial
25.8 AC.
POD J
POD I
FORCE MAIN MASTER PLAN
GOVERNORS PARK
England-Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258
TEL: (904) 642-8990
FAX: (904) 646-9485
VISION • EXPERIENCE • RESULTS
REG • 2584 LC • 0000316


GENERAL NOTES:
1. PEAK HOUR @ 40 PSI RESIDUAL
2. PIPE SIZES BASED ON SITE PLAN – SUBJECT TO CHANGE BASED ON SITE PLAN ITERATION.
3. POD "S" AND POD "T" TO RELY ON POTABLE IRRIGATION.
4. SYSTEM PRESSURES ANALYZED ONLY, ASSUMES ADEQUATE FLOW FROM RECLAIM STORAGE AND REPUMP.
5. JUNCTION ELEVATIONS BASED ON EXISTING GRADE.
6. PIPE SIZES MAY BE REDUCED BASED ON LOOP CONFIGURATION.
LEGEND
<= 8 IN
<= 12 IN
<= 16 IN
<= 20 IN
<= 24 IN
CDD BOUNDARY
REUSE FILL LINE BY CCUA
- REUSE FILL LINE FROM PETERS CREEK
- FILL LINE ONLY - NO SERVICES
FUTURE OPTION PARCEL
GREEN COVE SPRINGS BYPASS
CDD BOUNDARY
POD LL & POD NN POTABLE IRRIGATION
POD CC Office/Medical 33 AC.
POD AA 80% Single Family 20% Town Homes 203.6 AC.
POD DD Commercial 15.8 AC.
POD EE Commercial 7.6 AC.
POD HH Ele School 20 AC.
POD FF Commercial 13 AC.
POD II Aquatics 15.8 AC.
POD BB 80% Single Family 20% Town Homes 130.3 AC.
EXISTING CASING BY CCUA
POD LL 80% Single Family 20% Town Homes 103.0 AC.
POD MM High School 63.5 AC.
POD GG Office 14.3 AC.
POD KK Multi Family 19.9 AC.
POD JJ Commercial 56.7 AC.
POD C Industrial 53.6 AC.
STORAGE & REPUMP BY CCUA
POD NN Single Family 81.5 AC.
FIRST COAST EXPY.
POD D Industrial 37.1 AC.
Exhibit H
POD E Industrial 25.8 AC.
REUSE MASTER PLAN
GOVERNORS PARK
England-Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258
TEL: (904) 642-8990
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VISION • EXPERIENCE • RESULTS
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GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment
Methodology Report

July 8, 2025

Provided by:

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1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the Governors Park North Community Development District (the “District”), located in Clay County, Florida, as related to funding the costs of public infrastructure improvements (the “Capital Improvement Plan”) contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan (the “CIP”) described in the Report of District Engineer developed by England, Thims and Miller, Inc. (the “District Engineer”) dated June 13, 2025 (the “Engineer's Report”), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the CIP.

1.3 Special Benefits and General Benefits

Improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District’s CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. Even though the exact value of the benefits provided

by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the Governors Park North development, a master planned residential development located in Clay County, Florida. The land within the District consists of approximately 802 +/- acres and is generally located northwest of US-17S, west of CR-15A and south of CR-16A.

2.2 The Development Program

The development of Governors Park North is anticipated to be conducted by Governors Park Property Holdings, LLC (the "Developer"). Based upon the information provided by the Developer and the Engineer, the current development plan envisions a total of 672 Townhomes, 693 Single-family 50' units and 394 Single-family 60' units, for a total of 1,759 residential units, although land use types and unit numbers may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers. Table 1 in the *Appendix* illustrates the development plan for Governors Park North. The development of Governors Park North is anticipated to be conducted in one or more phases over a multi-year period.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes, and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Capital Improvement Plan

The CIP needed to serve the Development is projected to consist of both master and neighborhood improvements which will serve all of the lands in the District. The master infrastructure portion of the CIP will consist of the Green Cove Springs Bypass, First Coast Expressway ramps, master off-site utility improvements, underground electric (conduit only for roadway), 4-lane collector, 2-lane collector, master on-site utility improvements, sewage pump stations, wetland mitigation related to CIP infrastructure impacts, amenity center and aquatics center, hardscape, landscape, irrigation, fencing, and signage, and stormwater management, flood control and groundwater control, along with professional fees and contingency. The neighborhood infrastructure portion of the CIP will consist of water distribution system, reclaimed water distribution system, sewer collection system, neighborhood roadways, drainage collection system, and stormwater management facilities, along with professional fees and contingency. At the time of this writing, the total cost of the CIP is estimated to total approximately $348,419,364.

The infrastructure improvements that are included in the CIP will serve and provide benefit to all land uses in the District and will constitute an interrelated system of improvements, which means all of the improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Tables 2A, 2B, and 2C in the *Appendix* illustrate the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. As of the time of the writing of this Report, the District will most likely construct improvements, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in two financing transactions, the District would have to issue approximately $477,210,000 in par amount of special assessment bonds (the "Bonds").

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of $477,210,000 to finance approximately $348,419,364 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvement and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately $477,210,000. The difference is composed of funding a debt service reserve, capitalized interest, underwriter's discount and costs of issuance for each series of Bonds. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan envisions the development of 672 Townhomes, 693 Single-family 50' units and 394 Single-family 60' units, for a total of 1,759 residential units, although unit numbers and land use types may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers.

The infrastructure improvements that are included in the CIP will serve and provide benefit to all land uses in the District and will constitute an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the improvements that are included in the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic

infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

The benefit associated with the CIP of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average, smaller and less intensely economically utilized land uses will, on a per unit/square foot basis, use and benefit from the public infrastructure improvements included in the CIP less than larger units and more intensely economically utilized land uses. For instance, generally and on average smaller units and less intensely economically utilized land uses will, on a per unit/square foot basis, produce fewer vehicular trips, less stormwater runoff, and need less water/sewer capacity than larger units and more intensely economically utilized land uses. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received from the CIP.

Please note that the some or all of the neighborhood infrastructure costs may be funded by bonds and split and assessed among separate neighborhoods depending on the financing structure and developer/builder contributions of infrastructure.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with funding the District's CIP (the "Assessment") in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also presents the annual levels of the projected annual debt service assessments per unit.

5.3 Assigning Debt

As the land in the District has not yet been platted or received site plan approval (for purposes of this methodology, referred to as "Development Approval") and the precise location of the various product types by lot or parcel is unknown, the Assessment will initially be levied on all of the land in the District on an equal pro-rata gross acre basis, and thus the total bonded debt in the amount of $477,210,000 will be preliminarily levied on approximately 802 +/- gross acres in the boundaries of the District, at a rate of $595,024.94 per acre.

As the land receives Development Approval, the Assessment will be allocated to each parcel on a first received Development Approval-first assigned basis, based on the planned use for that parcel as reflected in Table 5 in the *Appendix*. Such allocation of Assessments to parcels which received Development Approval will reduce the amount of Assessment levied on gross acres which did not receive Development Approval within the District.

Further, to the extent that any land which land which did not receive Development Approval (the "Transferred Property") is sold to a third party not affiliated with the Developer, the Assessment assigned to such parcel will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs assigned by the Developer to that Transferred Property, subject to review by the District's methodology consultant, to ensure that any such assignment is reasonable, supported by current development rights and plans, and otherwise consistent with this Report. The owner of the Transferred Property will be responsible for the total Assessment applicable to the Transferred Property, regardless of the total number of ERUs that are ultimately receive Development Approval. These total Assessments are fixed to the Transferred Property at the time of the sale. If the Transferred Property subsequently received a modification of its Development Approval, the total Assessment initially allocated to the Transferred Property will be re-allocated to the parcel/parcels which received a modification of its Development Approval pursuant to the methodology as described herein (i.e. equal assessment per acre until Development Approval).

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, improvements undertaken by the District create special and peculiar benefits to the assessable properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Improvements undertaken by the District can be shown to be creating special and peculiar benefits to the assessable property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

a. added use of the property;
b. added enjoyment of the property;
c. decreased insurance premiums;
d. increased marketability and value of the property.
e. increased future appreciation.

The improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) of the *Appendix*.

The apportionment of the assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different unit types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned ERUs as set forth in Table 1 in the Appendix ("Development Plan"). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "Proposed Plat") shall be presented to the District for a "true-up" review as follows:

a. If a Proposed Plat results in the same number of ERUs (and thus Bond Assessments) able to be imposed on the "Remaining Unplatted Lands" (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Bond Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Bond Assessments to be recorded in the District's Improvement Lien Book.

b. If a Proposed Plat results in a greater number of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District may undertake a pro-rata reduction of Bond Assessments for all assessed properties within the District, may allocate additional ERUs/ densities for a future bond financing, or may otherwise address such net increase in ERUs as permitted by law.

c. If a Proposed Plat results in a lower number of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a "True-Up Payment" equal to the difference between: (i) the Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District's Assessment Consultant, in consultation with the District Engineer, District Counsel and the District's Bond Counsel, shall determine what amount of ERUs (and thus Bond Assessments) are able to be

imposed on the Remaining Unplatted Lands, taking into account a Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the Development, b) the revised, overall development plan showing the number and type of units reasonably planned for the Development, c) proof of the amount of entitlements for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient Bond Assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular Bond Assessment installment payable for such lands, and shall constitute part of the Bond Assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond Assessments liens run with the land, and such Bond Assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Bond Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's Bond Assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Assessment of $477,210,000 is proposed to be levied over the area described in Exhibit “A”. Excluding any capitalized interest period, debt service assessments shall be paid in thirty (30) annual principal installments.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District’s CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation Methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

Governors Park North

Community Development District

Development Plan

Unit Type	Total Number of Units
Townhomes	672
Single-family 50'	693
Single-family 60'	394
Single-family 70'	0
Total	**1,759**

Table 2A

Governors Park North

Community Development District

Capital Improvement Plan - Master Infrastructure

Improvement	Total CIP Costs
Master Off-site Infrastructure	
Green Cove Springs Bypass	$36,500,000
First Coast Expressway Ramps	$40,000,000
Master Off-site Utility Improvements	$8,100,000
Underground Electric (Conduit only for roadway)	$910,000
Hardscape, Landscape, Irrigation, Fencing, and Signage	$12,000,000
	$97,510,000
Master On-site Infrastructure	
4-Lane Collector	$13,000,000
2-Lane Collector	$5,000,000
Master On-site Utility Improvements	$2,770,000
Underground Electric (Conduit only for roadway)	$1,105,000
Sewage Pump Stations	$3,300,000
Wetland Mitigation	$3,000,000
Amenity Center and Aquatics Center	$40,000,000
Hardscape, Landscape, Irrigation, Fencing, and Entry Feature	$5,000,000
Stormwater Management, Flood Control, and Groundwater Control	$15,680,000
	$88,855,000
Planning, Engineering Survey, and Regulatory (15%)	**$27,954,750**
Contingency (20%)	**$42,863,950**
Total	**$257,183,700**

Table 2B

Governors Park North

Community Development District

Capital Improvement Plan - Neighborhood Infrastructure

Improvement	Total CIP Costs
Townhome Units	
Water Distribution System	**$2,128,896**
Reclaimed Water Distribution System	**$2,128,896**
Sewer Collection System	**$3,548,160**
Neighborhood Roadways	**$5,322,240**
Drainage Collection System	**$2,661,120**
Stormwater Management Facilities	**$1,951,488**
	$17,740,800
Single-family Units	
Water Distribution System	**$5,804,640**
Reclaimed Water Distribution System	**$5,804,640**
Sewer Collection System	**$9,674,400**
Neighborhood Roadways	**$14,511,600**
Drainage Collection System	**$7,255,800**
Stormwater Management Facilities	**$5,320,920**
	$48,372,000
Planning, Engineering Survey, and Regulatory (15%)	**$9,916,920**
Contingency (20%)	**$15,205,944**
Total	**$91,235,664**

Table 2C

Governors Park North

Community Development District

Capital Improvement Plan - Total Costs

Improvement	Total CIP Costs
Master Infrastructure	$257,183,700
Neighborhood Infrastructure	$91,235,664
Total	**$348,419,364**

Table 3

Governors Park North

Community Development District

Preliminary Sources and Uses of Funds

Sources	
Bond Proceeds:	
Par Amount	$477,210,000.00
Total Sources	**$477,210,000.00**
Uses	
Project Fund Deposits:	
Project Fund	$348,419,364.00
Other Fund Deposits:	
Debt Service Reserve Fund	$42,389,339.49
Capitalized Interest Fund	$76,353,600.00
Delivery Date Expenses:	
Costs of Issuance	$10,044,200.00
Rounding	$3,496.51
Total Uses	**$477,210,000.00**

Table 4

Governors Park North

Community Development District

Benefit Allocation

Unit Type	Number of Units	ERU per Unit	Total ERU
Townhomes	672	0.50	336.00
Single-family 50'	693	1.00	693.00
Single-family 60'	394	1.20	472.80
Single-family 70'	0	1.40	0.00
Total	**1,759**		**1,501.80**

Table 5

Governors Park North

Community Development District

Bond Assessment Apportionment

Unit Type	Total Number of Units	Total Cost Allocation*	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March**
Townhomes	672	$77,952,394.66	$106,766,919.70	$158,879.34	$15,013.66
Single-family 50'	693	$160,776,813.99	$220,206,771.87	$317,758.69	$30,027.33
Single-family 60'	394	$109,690,155.35	$150,236,308.43	$381,310.43	$36,032.79
Total	**1,759**	**$348,419,364.00**	**$477,210,000.00**		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

** Includes costs of collection estimated at 2% (subject to change) and an allowance for early payment discount estimated at 4% (subject to change)

Exhibit "A"

Bond Assessments in the amount of $477,210,000 are proposed to be levied over the area as described below:

Parcel 1

A portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Goold T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows: For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence South 65°19'52" West, along said Northerly limited access right of way line, 149.77 feet to the Point of Beginning. From said Point of Beginning, thence continue South 65°19'52" West, along said Northerly limited access right of way line of State Road No. 23, a distance of 273.64 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; thence Southwesterly, continuing along said Northerly limited access right of way line and along the arc of said curve, through a central angle of 02°59'49", an arc length of 2083.81 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 66°49'46" West, 2083.57 feet; thence South 70°41'19" West, departing said Northerly limited access right of way line, 89.92 feet; thence South 70°45'12" West, 210.10 feet; thence South 68°27'45" West, 341.88 feet to the point of curvature of a curve concave Northerly having a radius of 3876.00 feet; thence Westerly along the arc of said curve, through a central angle of 15°51'22", an arc length of 1072.66 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 76°23'27" West, 1069.24 feet; thence North 07°47'44" West, along a non-tangent line, 195.70 feet; thence North 31°17'17" West, 1213.37 feet; thence North 18°58'40" West, 2278.07 feet; thence North 13°21'02" East, 1600.00 feet to a point hereinafter referred to as Reference Point "C"; thence continue North 13°21'02" East, 103 feet, more or less, to its intersection with the centerline of Governor's Creek; thence Northeasterly along said centerline, 2215 feet, more or less, to a point lying on the Southwesterly line of those lands described and recorded in Official Records Book 103, page 322, of said Public Records; thence South 53°37'18" East, departing said centerline and along said Southwesterly line, 25 feet, more or less, to a point which bears North 60°48'10" East, 2220.23 feet from said Reference Point "C"; thence continue South 53°37'18" East, along said Southwesterly line, 1211.33 feet to a point lying on the Westerly line of those lands described and recorded in Official Records Book 1417, page 134, of said Public Records; thence South 36°22'51" West, departing said Southwesterly line and along said Westerly line, 85.41 feet; thence South 56°51'17" West, continuing along said Westerly line, 703.73 feet to the Westerly most corner of said Official Records Book 1417, page 134; thence South 62°57'04" East, along the Southerly line of said Official Records Book 1417, page 134, a distance of 1037.62 feet to the Southeast corner of said Official Records Book 1417, page 134, said corner lying on the Westerly line of those lands described and recorded in Official Records Book 2357, page 1242, of said Public Records; thence South 24°40'58" West, along said Westerly line, 411.05 feet to a point in the centerline of Sweet Bay Branch, said point hereinafter referred to as Reference Point

“B”; thence Northeasterly, along the meanderings of said centerline, said line also being the Southerly line of said Official Records Book 2357, page 1242, a distance of 670 feet, more or less, to a point lying on the Westerly right of way line of Telegraph Road (also known as Rowell Road), a 50 foot right of way as presently established; thence Southeasterly along said Westerly right of way line the following 5 courses: Course 1, thence South 05°17’50” East, departing said centerline and said Southerly line, 10 feet, more or less, to a point which bears North 81°13’18” East, 662.16 feet from said Reference Point “B”; Course 2, thence continue South 05°17’50” East, 1114.64 feet; Course 3, thence South 16°59’18” East, 245.56 feet; Course 4, thence South 24°53’14” East, 223.88 feet; Course 5, thence South 23°54’49” East, 1281.90 feet to a point lying on the Westerly prolongation of the Southerly line of those lands described and recorded in Official Records Book 2295, page 1295, of said Public Records; thence North 86°39’39” East, departing said Westerly right of way line, along said Westerly prolongation and along said Southerly line, 364.40 feet to the Point of Beginning.
Containing 430 acres, more or less.

Parcel 2
A portion of Section 38 of the George I.F. Clarke Grant (Clarke’s Mill Grant), as subdivided in the re-survey by Goold T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows: For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence Westerly along said Northerly limited access right of way line the following 4 courses: Course 1, thence South 65°19’52” West, 423.41 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; Course 2, thence Southwesterly along the arc of said curve, through a central angle of 03°07’54”, an arc length of 2177.42 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 66°53’48” West, 2177.15 feet; Course 3, thence South 68°27’45” West, 4268.97 feet to the point of curvature of a curve concave Northerly having a radius of 4422.00 feet; Course 4, thence Westerly along the arc of said curve, through a central angle of 11°26’04”, an arc length of 882.49 feet to the Point of Beginning, said arc being subtended by a chord bearing and distance of South 74°10’47” West, 881.02 feet. From said Point of Beginning, thence continue along said Northerly limited access right of way line of State Road No. 23 the following 3 courses: Course 1, thence Westerly along the arc of a curve concave Northerly having a radius of 4422.00 feet, through a central angle of 70°51’21”, an arc length of 5468.55 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of North 64°40’30” West, 5126.68 feet; Course 2, thence North 29°14’50” West, 1990.00 feet to a point hereinafter referred to as Reference Point “A”; Course 3, thence continue North 29°14’50” West, 100 feet, more or less, to its intersection with the centerline of Governor’s Creek; thence Southeasterly, departing said Northerly limited access right of way line and along said centerline, 1745 feet, more or less; thence Northeasterly, continuing along said centerline, 4702 feet, more or less; thence South 04°55’40” East, departing said centerline, 106 feet, more or less, to a point which bears North 83°21’57” East, 5040.46 feet from said Reference Point “A”; thence continue South 04°55’40” East, 1198.05 feet to a point lying on the Northerly line of that certain 100 Foot

Right of Way Easement described and recorded in Official Records Book 89, page 229, of said Public Records; thence North 84°39’31” East, along said Northerly line, 1340.70 feet; thence North 43°52’29” East, departing said Northerly line, 296.33 feet; thence North 43°28’46” West, 118.62 feet; thence North 49°06’50” East, 280.03 feet; thence South 41°21’12” East, 381.37 feet; thence South 18°21’25” West, 203.95 feet; thence South 53°16’37” West, 403.17 feet to a point on a non-tangent curve concave Southeasterly having a radius of 2100.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 18°12’08”, an arc length of 667.15 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 43°02’53” West, 664.35 feet; thence South 33°56’49” West, 10.19 feet to the point of curvature of a curve concave Northwesterly having a radius of 1590.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 43°14’13”, an arc length of 1199.85 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 55°33’55” West, 1171.59 feet; thence South 04°55’40” East, 227.67 feet; thence South 21°47’10” East, 1048.01 feet; thence South 28°44’09” East, 841.75 feet to a point on a non-tangent curve concave Northerly having a radius of 4410.00 feet; thence Westerly along the arc of said curve, through a central angle of 02°08’54”, an arc length of 165.36 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 75°15’39” West, 165.35 feet; thence South 75°36’50” West, along a non-tangent line, 274.74 feet to the Point of Beginning.
Containing 372 acres, more or less.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

8C

CAPITAL IMPROVEMENT PLAN
FOR THE
GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

PREPARED FOR:

BOARD OF SUPERVISORS
GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:

England, Thims and Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, Florida, 32224

Project Number 18-127-23

June 13, 2025

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

CAPITAL IMPROVEMENT PLAN

1. INTRODUCTION

The purpose of this report is to provide a description of the Capital Improvement Plan ("**CIP**" or "**Master Project**") and estimated costs of the CIP for the Governors Park North Community Development District (the "**District**" or the "**CDD**").

2. GENERAL SITE DESCRIPTION

The **District** is located in unincorporated Clay County, Florida ("**County**") and covers approximately 802 acres of land. **Table 2** below shows a breakdown of acreage by residential product type. **Exhibit A** depicts the general location of the Governors Park North Property. The site is generally located northwest of US Highway-17S, west of County Road-15A ("**CR-15A**") and south of County Road-16A ("**CR-16A**"). A metes and bounds legal description of the external boundary of the District (the "**District Property**") is attached as **Exhibit B**.

Currently, the site is mostly clear grassy meadows with pockets of forest.

3. PROPOSED CAPITAL IMPROVEMENT PROJECT

The CIP is intended to provide public infrastructure improvements for the District Property, which is entitled for up to 1,759 residential units, with 1,087 units being single-family and 672 units being townhomes. Unit count by product type is shown in **Table 1** below. The District's CIP is planned to be constructed in 3 phases. Phase 1 includes the Green Cove Springs Bypass. The Collector roadways are a part of Phase 2, and Phase 3 will consist of the residential pods. **Table 2** below depicts the approximate time frames for design and construction of the phases. The Green Cove Springs Bypass construction will qualify for mobility fee credits under the existing impact fee credit agreement. The construction of roadway improvements inside and outside the boundaries will qualify for impact fee credits. Impact fee credits will also be available for donation of a fire station site and other monetary contributions required by the Governors Park DRI Development Order. A plan for the District Property is attached to this report as **Exhibit C** and below in **Table 3** is the acreage breakdown of the CIP area. The plan depicts the proposed lot count, and lot type, for the District Property, as follows:

Table 1: Unit Count

Product Type	Residential Units
Market Rate:	
50' Single-family	693
60' Single-family	394
Townhomes	672
TOTAL	1759

Table 2: Phases

Phase	
Phase 1: Green Cove Springs Bypass	2025-2027
Phase 2: Collector roadways	2026-2027
Phase 3: Residential pods	2027-2029

Table 3: Acreage Breakdown

Land Use	Acreage (Approx.)
Lot Development	545
Roads	37
Park Areas	27
Stormwater Ponds	84
Conservation Areas	109
TOTAL	802

The CIP infrastructure includes:

Roadway Improvements:

The CIP includes major collector and minor collector roads within the District Property. Generally, collector roads will have 4 lanes; however, some roads will transition to 2-lane undivided and all other roads will be 2-lane undivided roads, as depicted in **Exhibit D**. Such roads will include the roadway asphalt, base, subgrade, roadway curb and gutter, striping, signage and sidewalks/multi-use paths within rights-of-way abutting portions of the District Property that do not contain residential lots. Sidewalks and multi-use paths abutting lots will be constructed by homebuilders. All roads will be designed in accordance with County standards. **Exhibit E** depicts typical sections to be used for designated sections of collector roads.

All internal roadways funded by the District will be open to, and accessible by, the public and may be financed by the District, and are anticipated to be dedicated to the County or the CDD for ownership, operation, and maintenance. Alternatively, the developer may elect to finance the internal roads, gate them, and turn them over to a homeowners association for ownership, operation and maintenance (in such an event, the District would be limited to financing only utilities, on-site conservation/mitigation and stormwater improvements behind such gated areas).

Stormwater Management System:

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open lakes designed to treat and attenuate stormwater runoff from the District

Property. The stormwater system within the project discharges to Black Creek. The stormwater system will be designed consistent with the criteria established by the St. Johns River Water Management District ("**SJRWMD**") and the County for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system, including the inlets and storm sewer systems within the right-of-way owned by the District.

The District currently intends to finance certain surface and subsurface drainage improvements necessary for development within the District boundaries. This section of infrastructure includes clearing, grubbing, roadway storm sewer collection system, stormwater management facilities, flood control, groundwater control, and surface and subsurface drainage improvements. Cost estimates include stormwater pond construction, drainage catch basins, inlets, underground storm piping within roadways, control structures, grading, sod and seeding as required for sediment and erosion control, etc. The clearing, grubbing and earthwork estimates include all work necessary for the complete right-of-way area, include utility easements, and surrounding residential areas as necessary to provide a complete stormwater management system.

Stormwater management facilities provide for the attenuation and treatment of stormwater runoff from the Master Project in accordance with SJRWMD and County standards. As part of the complete stormwater management system, earthwork will include portions of residential lots as needed to collect stormwater runoff into the stormwater management facilities. This earthwork will include placing fill above the 100-year pond design high water elevation and to provide positive discharge from the residential lots to the storm sewer collection system. The District will not include in the CIP any earthwork costs on private lots.
NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of mass grading of lots.

Water, Wastewater and Reclaim Utilities:

As part of the CIP, the District intends to construct and/or acquire water, wastewater and reclaimed water infrastructure. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection. Water main connection will be made at CCUA WTP.

Wastewater improvements for the Master Project will include an on-site 8-inch diameter gravity collection system, off-site and on-site force mains ranging from 4-inches to 16-inches and on-site lift stations. The off-site force main connection will be made at the Clay County Utility Authority ("**CCUA**") wastewater treatment plant.

Similarly, the reclaimed water main will be constructed to provide service for irrigation throughout the community and will consist of 16-inch diameter PVC pipe on collector roads, 12-inch PVC for individual Pod service. Connection will be made at CCUA WWTP.

The water and reclaimed distribution and wastewater collection systems for all phases will be completed by the District and then dedicated to CCUA for ownership, operation and maintenance. Any water and sewer laterals on private property will not be financed by the District.

All master utility layouts can be seen below in **Exhibit F**.

Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and rights-of-way. The irrigation system will consist of 4-inch minimum PVC pipe. Moreover, hardscaping will consist of entry features, benches, and walks.

The County has distinct design criteria requirements for planting and irrigation design. Therefore, the Master Project will at a minimum meet those requirements, but in most cases, exceed the requirements with enhancements for the benefit of the community.

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District. Such infrastructure, to the extent that it is located in rights-of-way owned by the County may be maintained pursuant to a right-of-way agreement to be entered into with the County. The irrigation system funded by the District will serve the properties owned by the District and, in some cases, the County right-of-way.

Street Lights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with Clay Electric Cooperative Inc. ("**CEC**"), in which case the District will fund the street lights through an annual operations and maintenance assessment. As such, street lights are not included as part of the CIP.

The CIP does however include the incremental costs of undergrounding the conduits for electrical utility lines within right-of-way utility easements throughout the community. Any lines and transformers located in such areas would be owned by CEC and not paid for by the District as part of the CIP.

Recreational Amenities:

The District intends to develop a recreational amenity for the Master Project, which may include but not limited to an aquatics center, pocket parks, amenity center, pool, playing fields and playing surfaces. All such amenities funded by or owned by the District will be open to, and accessible by, the public, subject to lawfully imposed user fees, rates, and charges.

Environmental Conservation/Mitigation

There are approximately 15 acres of forested and herbaceous wetland impacts associated with the construction of the District's infrastructure, which will require mitigation credits from an off-site mitigation bank. Exact numbers of wetland impact acres and associated mitigation credits will be determined during permitting. The District will be responsible for the design, permitting, construction, maintenance, and government reporting of the environmental mitigation. These costs are included within the CIP.

Professional Services

The CIP includes various professional services. These include: (i) engineering, legal, surveying and architectural fees, (ii) permitting and plan review costs, and (iii) development/construction management services fees that are required for the design, permitting, construction, and maintenance acceptance of the public improvements and community facilities.

Off-Site Improvements

Off-site improvements may include the construction of the First Coast Expressway ramps, Green Cove Springs Bypass from the First Coast Expressway to SR16, Collector roadways from the Green Cove Springs Bypass to District development, underground electric conduits, hardscape, landscape, irrigation, fencing and signage.

The District's CIP functions as a system of improvements benefitting all lands within the District.

All of the foregoing improvements are required by applicable development approvals. Note that except as stated herein, there are no impact fee or similar credits available related to the construction of any such improvements.

The following table shows which entity will finance, own and operate the various improvements of the CIP:

TABLE 3: Entity Delineation

Facility Description	Financing Entity	Ownership & Maintenance Entity
Roadways	CDD	CDD/CC
Stormwater Management	CDD	CDD/CC
Utilities (Water, Sewer, Reclaim)	CDD	CCUA
Hardscape/Landscape/Irrigation	CDD	CDD
Undergrounding of Conduit	CDD	CEC
Amenity	CDD	CDD
Off-site Improvements	CDD	CDD/CC/CCUA/FDOT

CDD – Governors Park North Community Development District
CC – Clay County
CEC – Clay Electrical Cooperative
CCUA - Clay County Utility Authority
FDOT – Florida Department of Transportation

4. PERMITTING/CONSTRUCTION COMMENCEMENT

The necessary permits for the construction of the CIP are ongoing and include the following agencies:

Clay County (CC)
Clay County Utility Authority (CCUA)
St. Johns River Water Management District (SJRWMD)
Florida Department of Environmental Protection (FDEP) Water and Sewer
Army Corps of Engineers (ACE) Wetland Permitting
Florida Department of Transportation (FDOT)

Any permits already submitted are listed in **Table 4**:

Table 4: Permit status

Project Name	Agency	Status
GCS Bypass Ph 1	SJRWMD	Pending
GCS Bypass Ph 1	Clay County	Pending
GCS Bypass Ph 1	CCUA	Pending
GCS Bypass Ph 2	SJRWMD	Pending
GCS Bypass Ph 2	Clay County	Pending
GCS Bypass Ph 2	CCUA	Pending
SR23 Ramps	FDOT	Pending
Overall Mass Grading	ACE	Pending
Overall Mass Grading	SJRWMD	Pending

5. OPINION OF PROBABLE CONSTRUCTION COSTS

Table 5 shown below presents, among other things, the Opinion of Probable Cost for the CIP. It is our professional opinion that the costs set forth in **Table 5** are reasonable and consistent with market pricing.

TABLE 5

Master Off-site Infrastructure Summary of Costs

Improvement Description	Estimated Cost
Green Cove Springs Bypass	$36,500,000
First Coast Expressway Ramps	$40,000,000
Master Off-Site Utility Improvements[1] (potable water, sewer and reclaimed water transmission)	$8,100,000
Underground Electric (conduit only for roadway)	$910,000
Hardscape, Landscape, Irrigation, Fencing, and Signage	$12,000,000
Planning, Engineering, Survey, and Regulatory (15%)	$14,626,500
Subtotal	**$112,136,500**
Contingency (20%)	$22,427,300
MASTER OFF-SITE INFRASTRUCTURE TOTAL	**$134,563,800**

Master On-site Infrastructure Summary of Costs

Improvement Description	Estimated Cost
4-Lane Collector	$13,000,000
2-Lane Collector	$5,000,000
Master On-Site Utility Improvements[1] (potable water, sewer and reclaimed water transmission)	$2,770,000
Underground Electric (conduit only for roadway)	$1,105,000
Sewage Pump Stations (6 stations)	$3,300,000
Wetland Mitigation	$3,000,000
Amenity Center and Aquatics Center	$40,000,000
Hardscape, Landscape, Irrigation, Fencing, and Entry Feature	$5,000,000
Stormwater Management, Flood Control, and Groundwater Control	$15,680,000
Planning, Engineering, Survey, and Regulatory (15%)	$13,328,250
Subtotal	**$102,183,250**
Contingency (20%)	$20,436,650
MASTER ON-SITE INFRASTRUCTURE TOTAL	**$122,619,900**

Neighborhood Infrastructure Summary of Costs

Improvement Description	Estimated Cost
Townhomes (672 units)[1]	
-Water Distribution System	$2,128,896
-Reclaimed Water Distribution System	$2,128,896
-Sewer Collection System	$3,548,160
-Neighborhood Roadways	$5,322,240
-Drainage Collection System	$2,661,120
-Stormwater Management Facilities	$1,951,488
Single Family Units (1087 units)[1]	
-Water Distribution System	$5,804,640
-Reclaimed Water Distribution System	$5,804,640
-Sewer Collection System	$9,674,400
-Neighborhood Roadways	$14,511,600
-Drainage Collection System	$7,255,800
-Stormwater Management Facilities	$5,320,920
Subtotal	**$66,112,800**
Planning, Engineering, Survey, and Regulatory (15%)	$9,916,920
Subtotal	**$76,029,720**
Contingency (20%)	$15,205,944
NEIGHBORHOOD INFRASTRUCTURE TOTAL	**$91,235,664**

1. Does not include master infrastructure

* Cost estimates contained in this report are based upon year 2024 dollars and have been prepared based upon the best available information, without benefit of final engineering design and environmental permitting. England-Thims & Miller, Inc. believes the enclosed estimates to be accurate based upon the available information, however, actual costs will vary based upon final engineering, planning, approvals from regulatory authorities, and market conditions.

The probable costs estimated herein do not include anticipated carrying cost, interest reserves or other CDD expenditures that may be incurred.

6. CONCLUSIONS

The CIP will be designed in accordance with current governmental regulations and requirements. The CIP will serve its intended function so long as the construction is in substantial compliance with the design.

It is further our opinion that:

- The estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in the County;

- All of the improvements included in the CIP are required by applicable development approvals;

- The CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course;

- The reasonably expected economic life of the CIP is anticipated to be at least 20 years;

- The assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs; and

- The CIP will function as a system of improvements benefitting all lands within the District.

The professional service for establishing the Construction Opinion of Probable Cost is consistent with the degree of care and skill exercised by members of the same profession under similar circumstances. The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District, subject to user fees, rates and charges consistent with Florida law. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on public easements in favor of the District or other governmental entity. The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property. Excess dirt may be sold by the District.

Please note that the CIP as presented herein is based on current plans and market conditions which are subject to change. Accordingly, the CIP, as used herein, refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units in the District, which (subject to true-up determinations) number and type of units may be changed with the development of the site. Stated differently, during development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans, and the District expressly reserves the right to do so.

ETM
VISION - EXPERIENCE - RESULTS
ENGLAND - THIMS & MILLER, INC.
14775 Old St. Augustine Road, Jacksonville, FL 32258
TEL: (904) 642-8990, FAX: (904) 646-9485
REG - 2584 LC - 0000316

LOCATION MAP

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

CLAY COUNTY, FLORIDA

ETM NO.	18-127-22
DRAWN BY:	MBG
DATE:	JANUARY 2025
DRAWING NO.	----

T:\2018\18-127\18-127-22 Mass Grading and CDD\LandDev\Design\Plots\Exhibits\NORTH CDD\GOVT_Exhibit_Map.dwg, 1/9/2025 - 2:25 PM, BY: Caranne Gallegos

Exhibit B

Revised January 22, 2025
January 8, 2025
Page 1 of 3

Work Order No. 24-694.00
File No. 130G-36.00A

Governors Park North CDD

Parcel 1

A portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Goold T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence South 65°19'52" West, along said Northerly limited access right of way line, 149.77 feet to the Point of Beginning.

From said Point of Beginning, thence continue South 65°19'52" West, along said Northerly limited access right of way line of State Road No. 23, a distance of 273.64 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; thence Southwesterly, continuing along said Northerly limited access right of way line and along the arc of said curve, through a central angle of 02°59'49", an arc length of 2083.81 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 66°49'46" West, 2083.57 feet; thence South 70°41'19" West, departing said Northerly limited access right of way line, 89.92 feet; thence South 70°45'12" West, 210.10 feet; thence South 68°27'45" West, 341.88 feet to the point of curvature of a curve concave Northerly having a radius of 3876.00 feet; thence Westerly along the arc of said curve, through a central angle of 15°51'22", an arc length of 1072.66 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 76°23'27" West, 1069.24 feet; thence North 07°47'44" West, along a non-tangent line, 195.70 feet; thence North 31°17'17" West, 1213.37 feet; thence North 18°58'40" West, 2278.07 feet; thence North 13°21'02" East, 1600.00 feet to a point hereinafter referred to as Reference Point "C"; thence continue North 13°21'02" East, 103 feet, more or less, to its intersection with the centerline of Governor's Creek; thence Northeasterly along said centerline, 2215 feet, more or less, to a point lying on the Southwesterly line of those lands described and recorded in Official Records Book 103, page 322, of said Public Records; thence South 53°37'18" East, departing said centerline and along said Southwesterly line, 25 feet, more or less, to a point which bears North 60°48'10" East, 2220.23 feet from said Reference Point "C"; thence continue South 53°37'18" East, along said Southwesterly line, 1211.33 feet to a point lying on the Westerly line of those lands described and recorded in Official Records Book 1417, page 134, of said Public Records; thence South 36°22'51" West, departing said Southwesterly line and along said Westerly line, 85.41 feet; thence South 56°51'17" West, continuing along said Westerly line, 703.73 feet to the Westerly most corner of said Official Records Book 1417, page 134; thence South 62°57'04" East, along the Southerly line of said Official Records Book 1417, page 134, a distance of 1037.62 feet to the Southeast corner of said Official Records Book 1417, page 134, said corner lying on the Westerly

Governors Park North CDD (continued)

line of those lands described and recorded in Official Records Book 2357, page 1242, of said Public Records; thence South 24°40'58" West, along said Westerly line, 411.05 feet to a point in the centerline of Sweet Bay Branch, said point hereinafter referred to as Reference Point "B"; thence Northeasterly, along the meanderings of said centerline, said line also being the Southerly line of said Official Records Book 2357, page 1242, a distance of 670 feet, more or less, to a point lying on the Westerly right of way line of Telegraph Road (also known as Rowell Road), a 50 foot right of way as presently established; thence Southeasterly along said Westerly right of way line the following 5 courses: Course 1, thence South 05°17'50" East, departing said centerline and said Southerly line, 10 feet, more or less, to a point which bears North 81°13'18" East, 662.16 feet from said Reference Point "B"; Course 2, thence continue South 05°17'50" East, 1114.64 feet; Course 3, thence South 16°59'18" East, 245.56 feet; Course 4, thence South 24°53'14" East, 223.88 feet; Course 5, thence South 23°54'49" East, 1281.90 feet to a point lying on the Westerly prolongation of the Southerly line of those lands described and recorded in Official Records Book 2295, page 1295, of said Public Records; thence North 86°39'39" East, departing said Westerly right of way line, along said Westerly prolongation and along said Southerly line, 364.40 feet to the Point of Beginning.

Containing 430 acres, more or less.

Parcel 2
A portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Goold T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows:

For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence Westerly along said Northerly limited access right of way line the following 4 courses: Course 1, thence South 65°19'52" West, 423.41 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; Course 2, thence Southwesterly along the arc of said curve, through a central angle of 03°07'54", an arc length of 2177.42 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 66°53'48" West, 2177.15 feet; Course 3, thence South 68°27'45" West, 4268.97 feet to the point of curvature of a curve concave Northerly having a radius of 4422.00 feet; Course 4, thence Westerly along the arc of said curve, through a central angle of 11°26'04", an arc length of 882.49 feet to the Point of Beginning, said arc being subtended by a chord bearing and distance of South 74°10'47" West, 881.02 feet.

From said Point of Beginning, thence continue along said Northerly limited access right of way line of State Road No. 23 the following 3 courses: Course 1, thence Westerly along the arc of a curve concave Northerly having a radius of 4422.00 feet, through a central angle of 70°51'21", an

Governors Park North CDD (continued)

arc length of 5468.55 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of North 64°40'30" West, 5126.68 feet; Course 2, thence North 29°14'50" West, 1990.00 feet to a point hereinafter referred to as Reference Point "A"; Course 3, thence continue North 29°14'50" West, 100 feet, more or less, to its intersection with the centerline of Governor's Creek; thence Southeasterly, departing said Northerly limited access right of way line and along said centerline, 1745 feet, more or less; thence Northeasterly, continuing along said centerline, 4702 feet, more or less; thence South 04°55'40" East, departing said centerline, 106 feet, more or less, to a point which bears North 83°21'57" East, 5040.46 feet from said Reference Point "A"; thence continue South 04°55'40" East, 1198.05 feet to a point lying on the Northerly line of that certain 100 Foot Right of Way Easement described and recorded in Official Records Book 89, page 229, of said Public Records; thence North 84°39'31" East, along said Northerly line, 1340.70 feet; thence North 43°52'29" East, departing said Northerly line, 296.33 feet; thence North 43°28'46" West, 118.62 feet; thence North 49°06'50" East, 280.03 feet; thence South 41°21'12" East, 381.37 feet; thence South 18°21'25" West, 203.95 feet; thence South 53°16'37" West, 403.17 feet to a point on a non-tangent curve concave Southeasterly having a radius of 2100.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 18°12'08", an arc length of 667.15 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 43°02'53" West, 664.35 feet; thence South 33°56'49" West, 10.19 feet to the point of curvature of a curve concave Northwesterly having a radius of 1590.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 43°14'13", an arc length of 1199.85 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 55°33'55" West, 1171.59 feet; thence South 04°55'40" East, 227.67 feet; thence South 21°47'10" East, 1048.01 feet; thence South 28°44'09" East, 841.75 feet to a point on a non-tangent curve concave Northerly having a radius of 4410.00 feet; thence Westerly along the arc of said curve, through a central angle of 02°08'54", an arc length of 165.36 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 75°15'39" West, 165.35 feet; thence South 75°36'50" West, along a non-tangent line, 274.74 feet to the Point of Beginning.

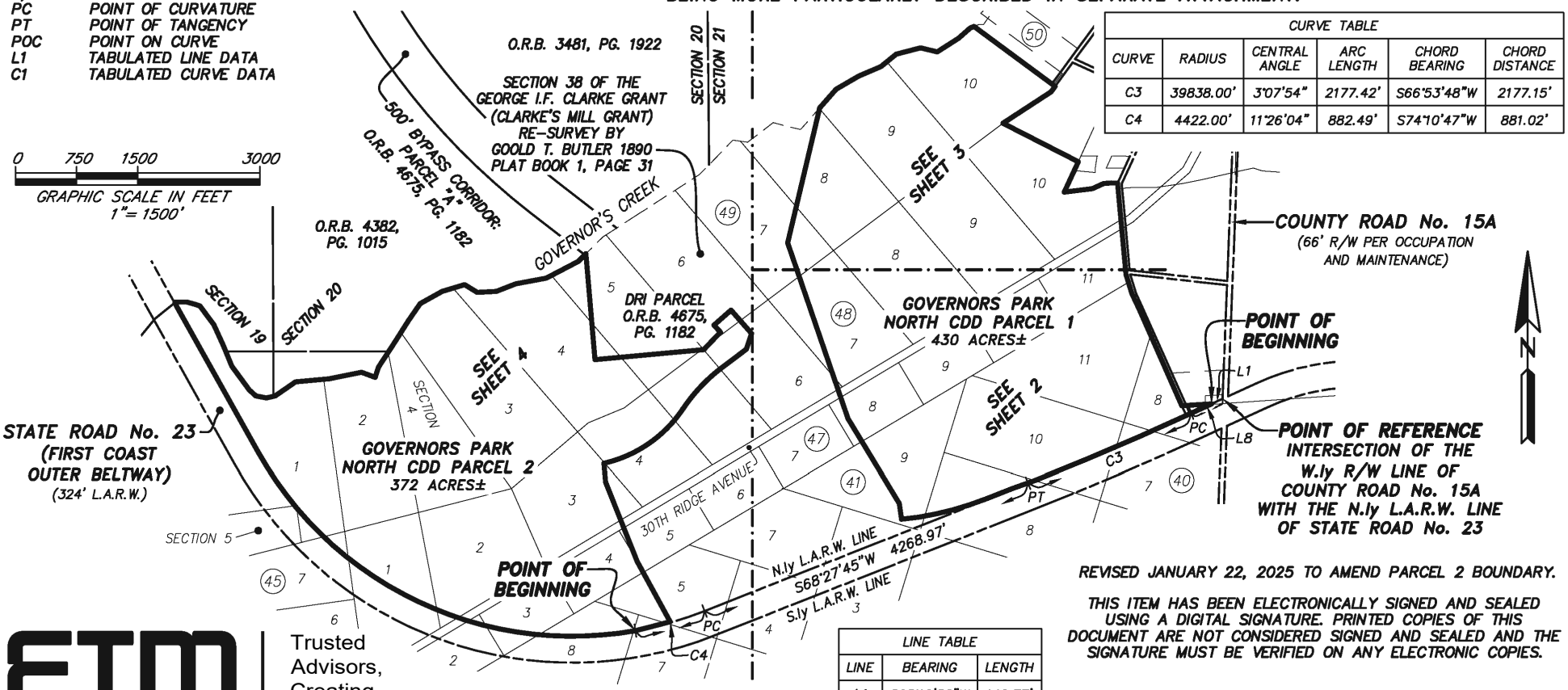
Containing 372 acres, more or less.

SKETCH TO ACCOMPANY DESCRIPTION OF

A PORTION OF SECTION 38 OF THE GEORGE I.F. CLARKE GRANT (CLARKE'S MILL GRANT), AS SUBDIVIDED IN THE RE-SURVEY BY GOOLD T. BUTLER, RECORDED IN PLAT BOOK 1, PAGE 31, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOWNSHIP 6 SOUTH, RANGE 26 EAST, SAID CLAY COUNTY, BEING MORE PARTICULARLY DESCRIBED IN SEPARATE ATTACHMENT.

LEGEND:

O.R.B.	OFFICIAL RECORDS BOOK
PG.	PAGE
L.A.R.W.	LIMITED ACCESS RIGHT OF WAY
R/W	RIGHT OF WAY
PC	POINT OF CURVATURE
PT	POINT OF TANGENCY
POC	POINT ON CURVE
L1	TABULATED LINE DATA
C1	TABULATED CURVE DATA



CURVE TABLE					
CURVE	RADIUS	CENTRAL ANGLE	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C3	39838.00'	3°07'54"	2177.42'	S66°53'48"W	2177.15'
C4	4422.00'	11°26'04"	882.49'	S74°10'47"W	881.02'

LINE TABLE		
LINE	BEARING	LENGTH
L1	S65°19'52"W	149.77'
L8	S65°19'52"W	423.41'

REVISED JANUARY 22, 2025 TO AMEND PARCEL 2 BOUNDARY.

THIS ITEM HAS BEEN ELECTRONICALLY SIGNED AND SEALED USING A DIGITAL SIGNATURE. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

SHEET 1 OF 4

GENERAL NOTES:
1) THIS IS NOT A SURVEY.
2) BEARINGS BASED ON THE NORTHEASTERLY RIGHT OF WAY LINE OF STATE ROAD No. 23 AS BEING SOUTH 68°27'45" WEST.

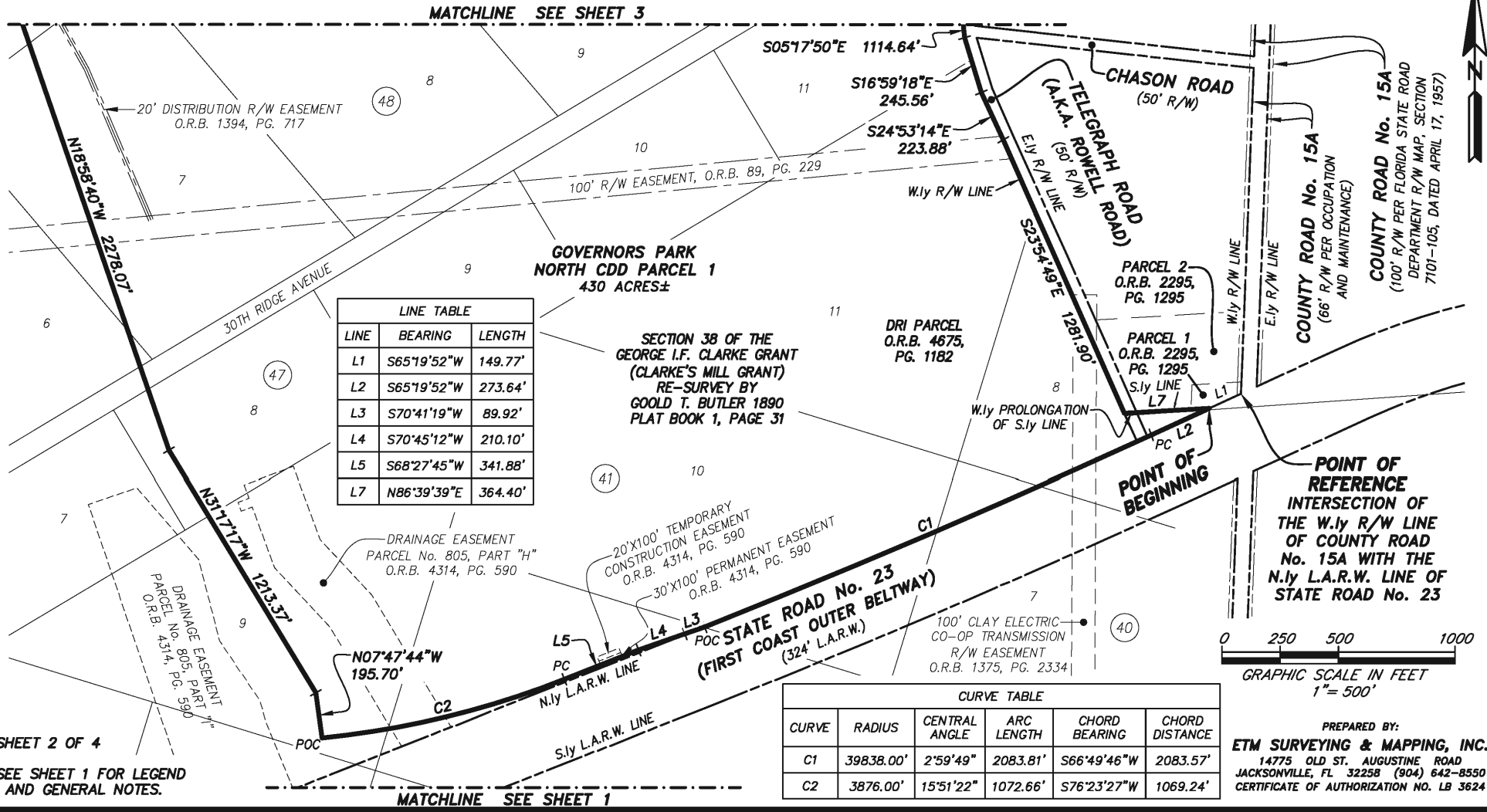
ETM SURVEYING & MAPPING
Trusted Advisors, Creating Community
14775 Old St. Augustine Rd. (904) 642-8550
Jacksonville, Florida 32258 www.etminc.com
Certificate of Authorization No: LB 3624

SCALE: 1"=1500'
DATE: JANUARY 8, 2025

G. C. COLYER III
PROFESSIONAL SURVEYOR AND MAPPER
STATE of FLORIDA LS No. 6963

CAD FILE: I:\Survey\RMAproj\Gustafsons\Sketches\Governors Park North CDD Rev3.dwg
DRAWN BY: BAC ORDER NO.: 24-694.00 FILE NO.: 130G-36.00A

A PORTION OF SECTION 38 OF THE GEORGE I.F. CLARKE GRANT (CLARKE'S MILL GRANT), AS SUBDIVIDED IN THE RE-SURVEY BY GOOLD T. BUTLER, RECORDED IN PLAT BOOK 1, PAGE 31, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOWNSHIP 6 SOUTH, RANGE 26 EAST, SAID CLAY COUNTY.



LINE TABLE		
LINE	BEARING	LENGTH
L1	S65°19'52"W	149.77'
L2	S65°19'52"W	273.64'
L3	S70°41'19"W	89.92'
L4	S70°45'12"W	210.10'
L5	S68°27'45"W	341.88'
L7	N86°39'39"E	364.40'

CURVE TABLE					
CURVE	RADIUS	CENTRAL ANGLE	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C1	39838.00'	2°59'49"	2083.81'	S66°49'46"W	2083.57'
C2	3876.00'	15°51'22"	1072.66'	S76°23'27"W	1069.24'

SHEET 2 OF 4

SEE SHEET 1 FOR LEGEND AND GENERAL NOTES.

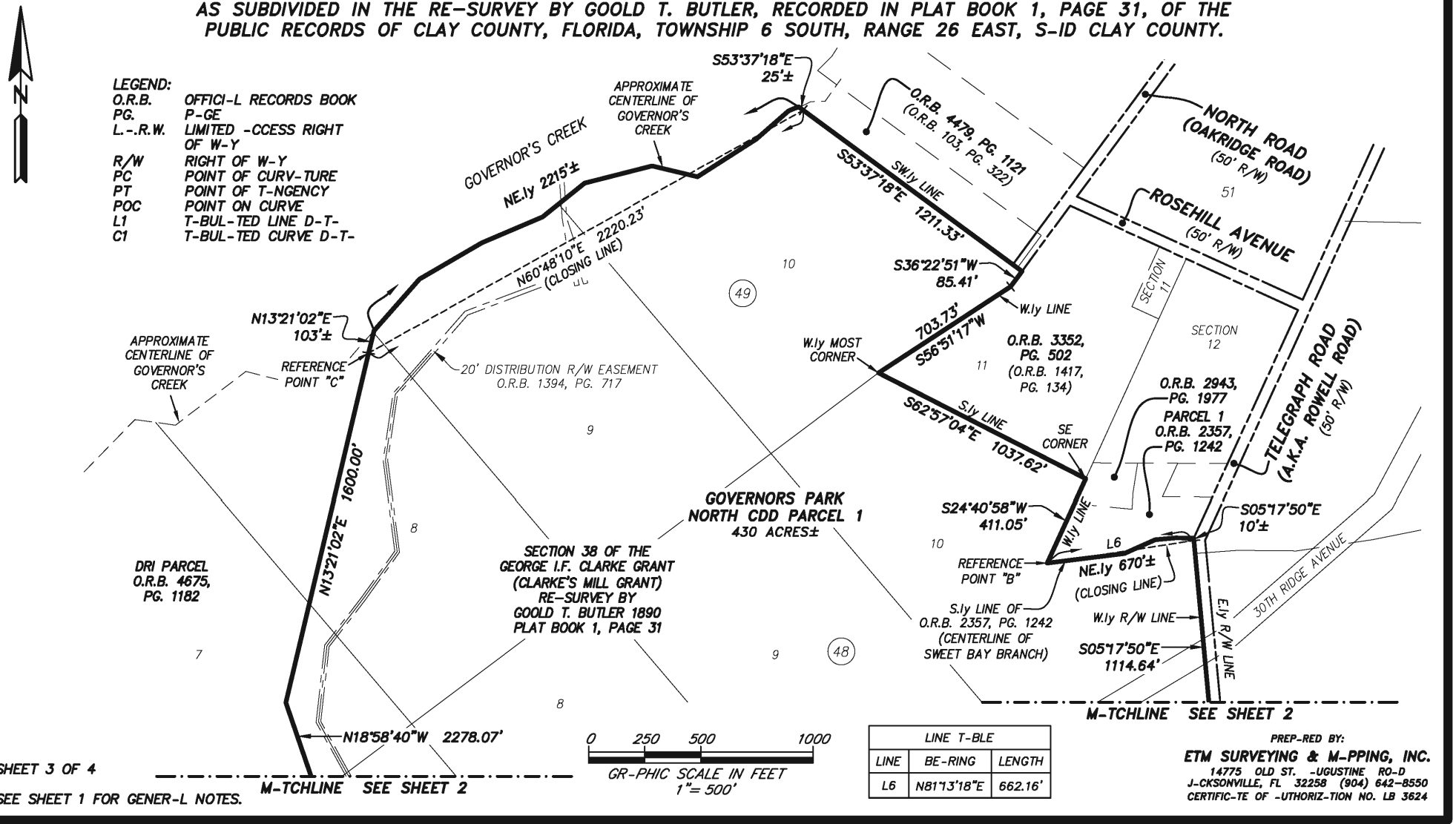
MATCHLINE SEE SHEET 1

PREPARED BY:
ETM SURVEYING & MAPPING, INC.
14775 OLD ST. AUGUSTINE ROAD
JACKSONVILLE, FL 32258 (904) 642-8550
CERTIFICATE OF AUTHORIZATION NO. LB 3624

CAD FILE: I:\Survey\RMAproj\Gustafsons\Sketches\Governors Park North CDD Rev3.dwg

DRAWN BY: BAC ORDER NO.: 24-694.00 FILE NO.: 130G-36.00A

A PORTION OF SECTION 38 OF THE GEORGE I.F. CLARKE GR-NT (CLARKE'S MILL GRANT), AS SUBDIVIDED IN THE RE-SURVEY BY GOOLD T. BUTLER, RECORDED IN PLAT BOOK 1, PAGE 31, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOWNSHIP 6 SOUTH, RANGE 26 EAST, S-ID CLAY COUNTY.



LINE T-BLE		
LINE	BE-RING	LENGTH
L6	N81°13'18"E	662.16'

SHEET 3 OF 4

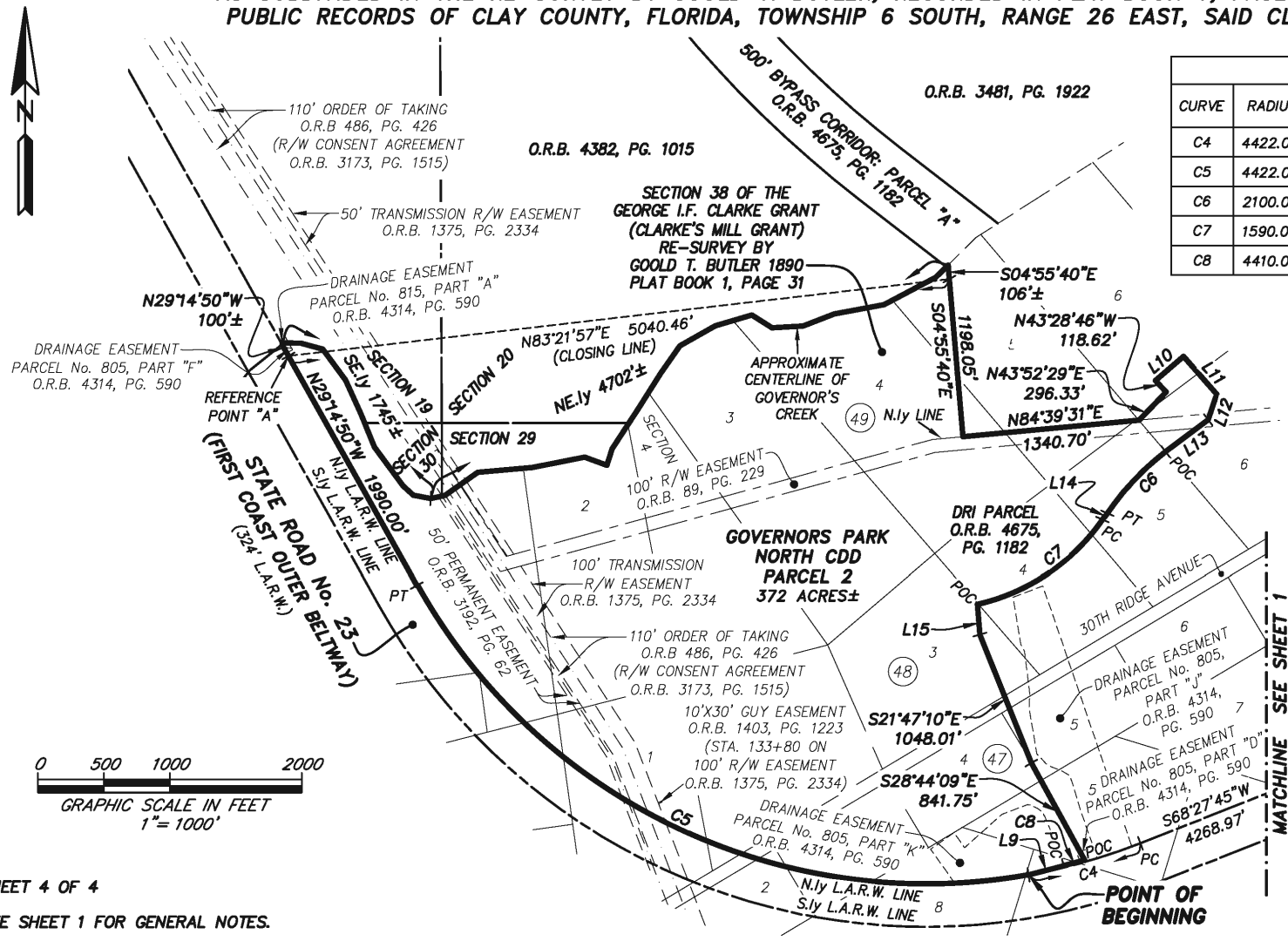
SEE SHEET 1 FOR GENER-L NOTES.

PREP-RED BY:
ETM SURVEYING & M-PPING, INC.
14775 OLD ST. -UGUSTINE RO-D
J-CKSONVILLE, FL 32258 (904) 642-8550
CERTIFIC-TE OF -UTHORIZ-TION NO. LB 3624

C-D FILE: I:\Survey\RM-proj\Gustafsons\Sketches\Governors Park North CDD Rev3.dwg

DR-WN BY: B-C ORDER NO.: 24-694.00 FILE NO.: 130G-36.00-

A PORTION OF SECTION 38 OF THE GEORGE I.F. CLARKE GRANT (CLARKE'S MILL GRANT), AS SUBDIVIDED IN THE RE-SURVEY BY GOOLD T. BUTLER, RECORDED IN PLAT BOOK 1, PAGE 31, OF THE PUBLIC RECORDS OF CLAY COUNTY, FLORIDA, TOWNSHIP 6 SOUTH, RANGE 26 EAST, SAID CLAY COUNTY.



CURVE TABLE					
CURVE	RADIUS	CENTRAL ANGLE	ARC LENGTH	CHORD BEARING	CHORD DISTANCE
C4	4422.00'	11°26'04"	882.49'	S74°10'47"W	881.02'
C5	4422.00'	70°51'21"	5468.55'	N64°40'30"W	5126.68'
C6	2100.00'	18°12'08"	667.15'	S43°02'53"W	664.35'
C7	1590.00'	43°14'13"	1199.85'	S55°33'55"W	1171.59'
C8	4410.00'	2°08'54"	165.36'	S75°15'39"W	165.35'

LINE TABLE		
LINE	BEARING	LENGTH
L9	S75°36'50"W	274.74'
L10	N49°06'50"E	280.03'
L11	S41°21'12"E	381.37'
L12	S18°21'25"W	203.95'
L13	S53°16'37"W	403.17'
L14	S33°56'49"W	10.19'
L15	S04°55'40"E	227.67'

LEGEND:

O.R.B.	OFFICIAL RECORDS BOOK
PG.	PAGE
L.A.R.W.	LIMITED ACCESS RIGHT OF WAY
R/W	RIGHT OF WAY
PC	POINT OF CURVATURE
PT	POINT OF TANGENCY
POC	POINT ON CURVE
L1	TABULATED LINE DATA
C1	TABULATED CURVE DATA

PREPARED BY:
ETM SURVEYING & MAPPING, INC.
14775 OLD ST. AUGUSTINE ROAD
JACKSONVILLE, FL 32258 (904) 642-8550
CERTIFICATE OF AUTHORIZATION NO. LB 3624

SHEET 4 OF 4

SEE SHEET 1 FOR GENERAL NOTES.

CAD FILE: I:\Survey\RMAproj\Gustafsons\Sketches\Governors Park North CDD Rev3.dwg
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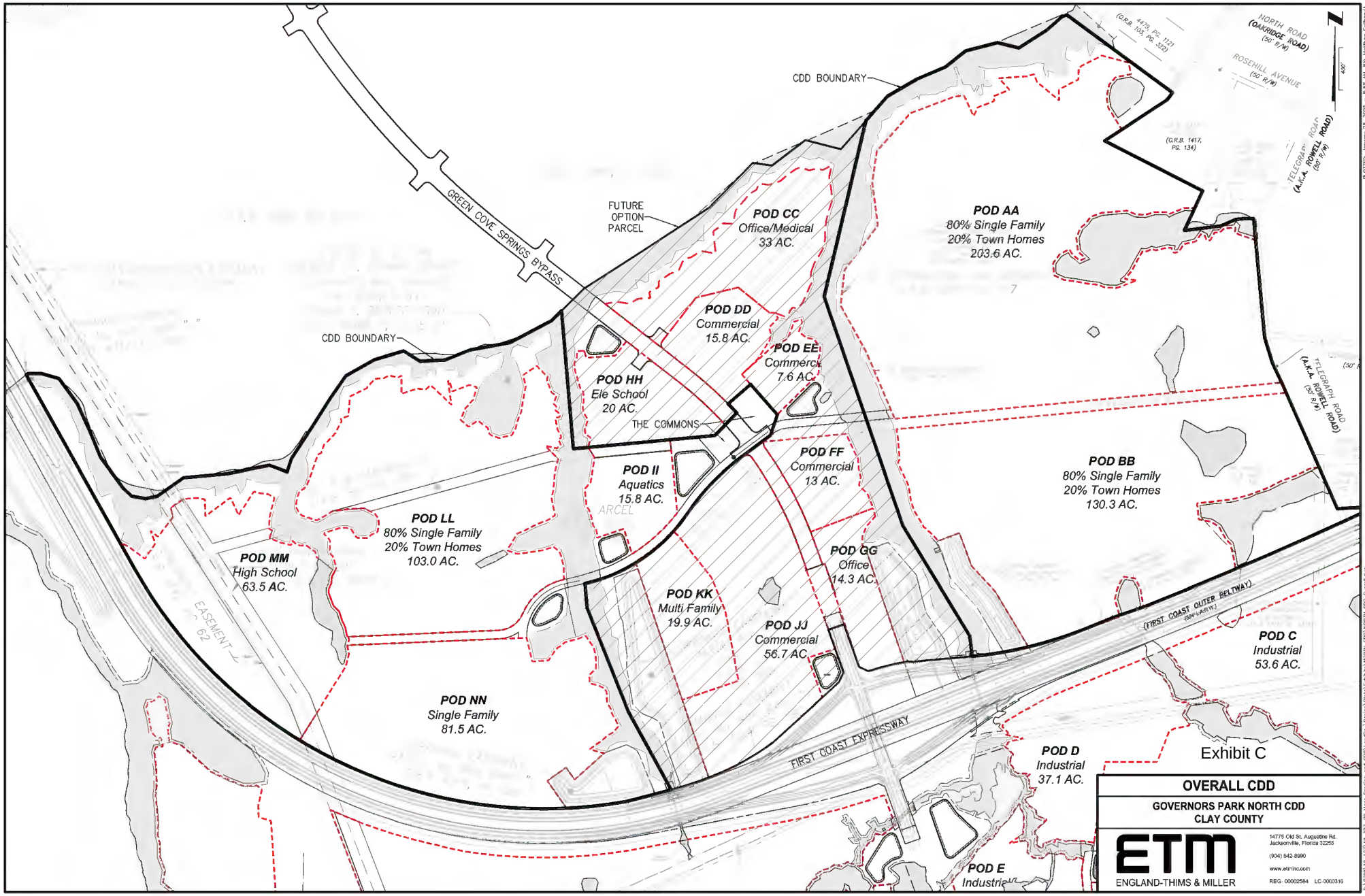
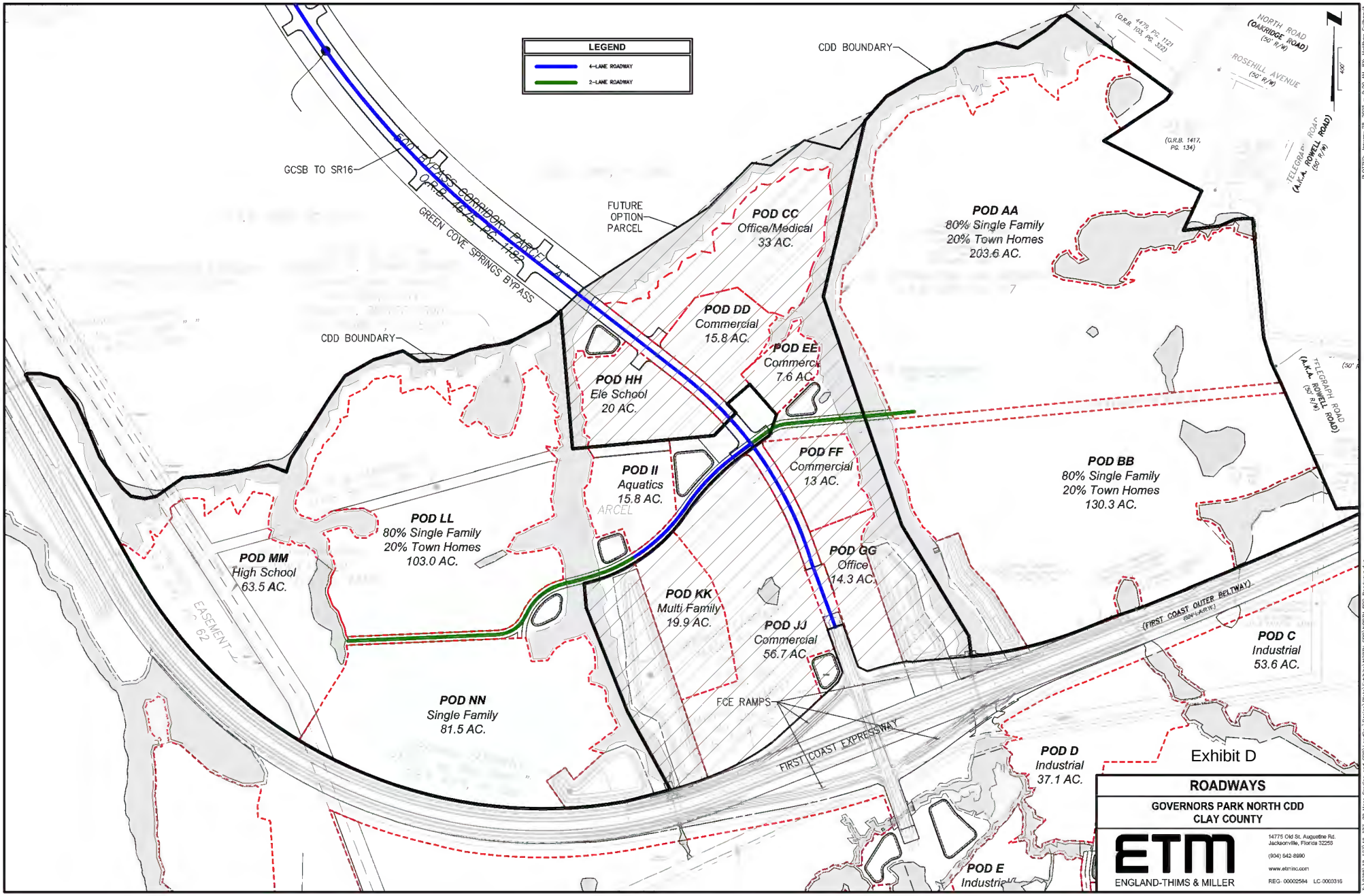
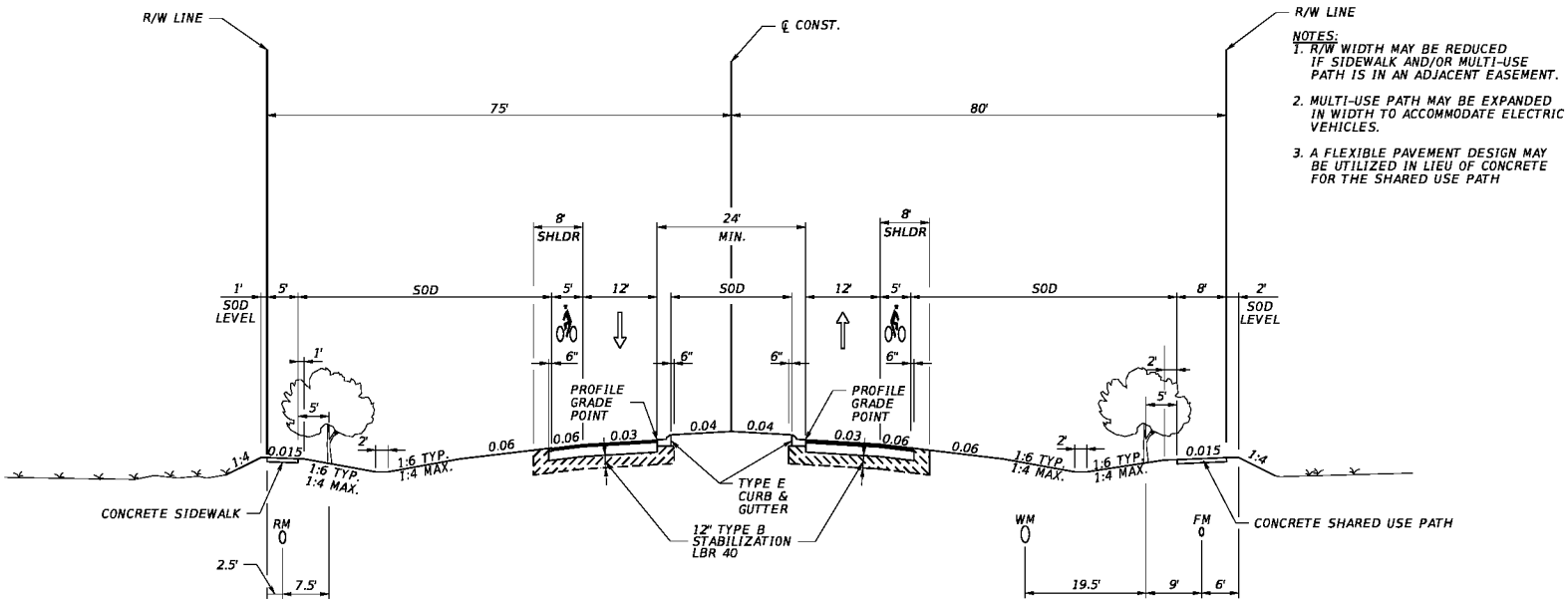

CDD BOUNDARY
GREEN COVE SPRINGS BYPASS
FUTURE OPTION PARCEL
POD CC
Office/Medical
33 AC.
POD AA
80% Single Family
20% Town Homes
203.6 AC.
POD DD
Commercial
15.8 AC.
POD EE
Commercial
7.6 AC.
POD HH
Ele School
20 AC.
THE COMMONS
POD FF
Commercial
13 AC.
POD BB
80% Single Family
20% Town Homes
130.3 AC.
POD II
Aquatics
15.8 AC.
POD LL
80% Single Family
20% Town Homes
103.0 AC.
POD MM
High School
63.5 AC.
POD GG
Office
14.3 AC.
POD KK
Multi Family
19.9 AC.
POD JJ
Commercial
56.7 AC.
POD C
Industrial
53.6 AC.
POD NN
Single Family
81.5 AC.
POD D
Industrial
37.1 AC.
POD E
Industrial
EASEMENT
62
FIRST COAST EXPRESSWAY
(FIRST COAST OUTER BELTWAY)
NORTH ROAD
(OAKRIDGE ROAD)
(50' R/W)
ROSEHILL AVENUE
(50' R/W)
TELEGRAPH ROAD
(A.K.A. ROWELL ROAD)
(50' R/W)
(O.R.B. 1417, PG. 134)
(O.R.B. 1475, PG. 1121
O.R.B. 1053, PG. 322)
Exhibit C
OVERALL CDD
GOVERNORS PARK NORTH CDD
CLAY COUNTY
ETM
ENGLAND-THIMS & MILLER
14775 Old St. Augustine Rd.
Jacksonville, Florida 32258
(904) 642-8990
www.etminc.com
REG- 00002584 LC-0003316


LEGEND
4-LANE ROADWAY
2-LANE ROADWAY
CDD BOUNDARY
GCSB TO SR16
SOUTH BYPASS CORRIDOR PARCEL "A"
O.R.B. 1875, PG. 1182
GREEN COVE SPRINGS BYPASS
FUTURE OPTION PARCEL
POD CC
Office/Medical
33 AC.
POD AA
80% Single Family
20% Town Homes
203.6 AC.
POD DD
Commercial
15.8 AC.
POD EE
Commercial
7.6 AC.
POD HH
Ele School
20 AC.
POD FF
Commercial
13 AC.
POD II
Aquatics
15.8 AC.
POD BB
80% Single Family
20% Town Homes
130.3 AC.
POD LL
80% Single Family
20% Town Homes
103.0 AC.
POD MM
High School
63.5 AC.
POD GG
Office
14.3 AC.
POD KK
Multi Family
19.9 AC.
POD JJ
Commercial
56.7 AC.
POD C
Industrial
53.6 AC.
POD NN
Single Family
81.5 AC.
POD D
Industrial
37.1 AC.
POD E
Industrial
EASEMENT 62
FCE RAMPS
FIRST COAST EXPRESSWAY
(FIRST COAST OUTER BELTWAY)
NORTH ROAD (OAKRIDGE ROAD) (50' R/W)
ROSEHILL AVENUE (50' R/W)
TELEGRAPH ROAD (A.K.A. ROWELL ROAD) (50' R/W)
(O.R.B. 1417, PG. 134)
(O.R.B. 1475, PG. 1121 ORB 1053, PG. 322)
Exhibit D
ROADWAYS
GOVERNORS PARK NORTH CDD
CLAY COUNTY
ETM
ENGLAND-THIMS & MILLER
14775 Old St. Augustine Rd.
Jacksonville, Florida 32258
(904) 642-8990
www.etminc.com
REG- 00002584 LC-0003316



GOVERNORS PARK
2-LANE OF FUTURE 4-LANE SUBURBAN ROADWAY

REFER TO CLAY COUNTY LDC
FOR PAVEMENT DESIGN

DESIGN SPEED: 45 MPH
POSTED SPEED: 45 MPH

Exhibit E

REVISIONS			
DATE	DESCRIPTION	DATE	DESCRIPTION

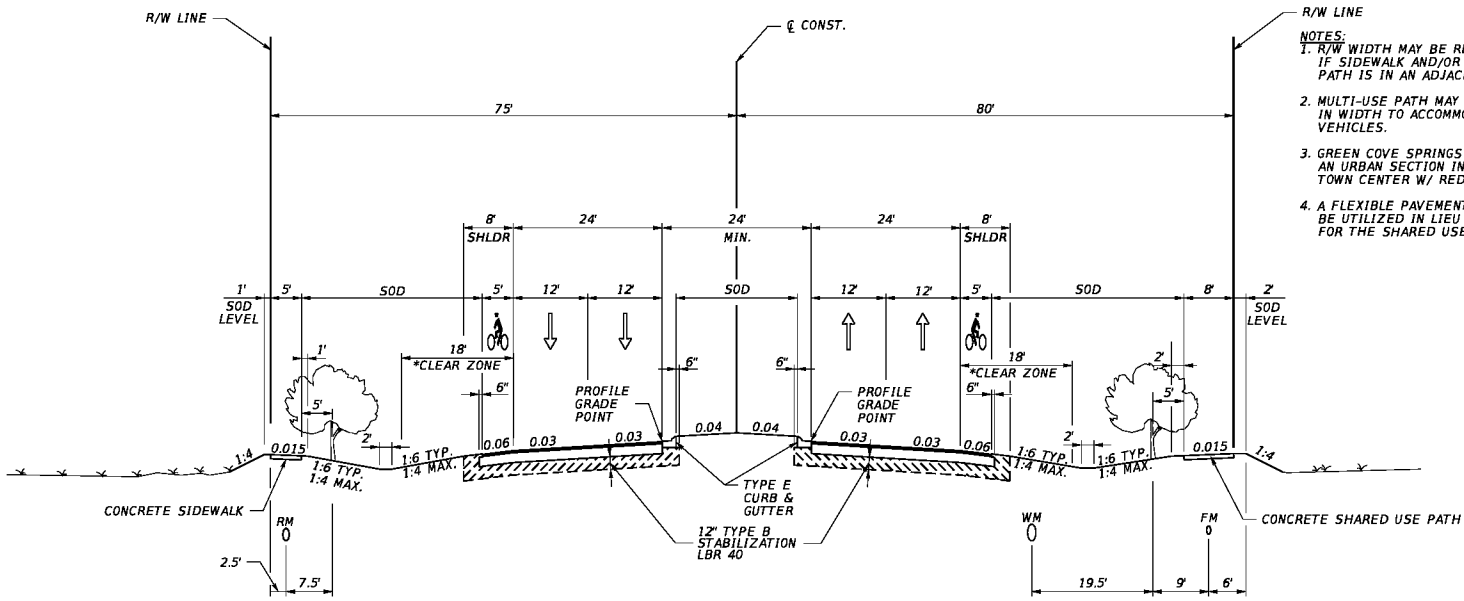
ETM
VISION • EXPERIENCE • RESULTS
Reynolds, Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258
TEL: (904) 642-8990
FAX: (904) 646-9485
CA - 00002584 LC - 0000316

ROAD NO.	COUNTY	FINANCIAL PROJECT ID
	CLAY	

GREEN COVE SPRINGS BY-PASS TYPICAL SECTION

SHEET NO.

SHENOUDAM 2/14/2022 2:37:16 PM G:\TRANS\RESOURCES_COUNTY\CLAY\typsrd03.dgn



NOTES:
1. R/W WIDTH MAY BE REDUCED IF SIDEWALK AND/OR MULTI-USE PATH IS IN AN ADJACENT EASEMENT.
2. MULTI-USE PATH MAY BE EXPANDED IN WIDTH TO ACCOMMODATE ELECTRIC VEHICLES.
3. GREEN COVE SPRINGS BY-PASS MAY BE AN URBAN SECTION IN PORTIONS OF THE TOWN CENTER W/ REDUCED R/W WIDTH
4. A FLEXIBLE PAVEMENT DESIGN MAY BE UTILIZED IN LIEU OF CONCRETE FOR THE SHARED USE PATH

GOVERNORS PARK
4-LANE SUBURBAN ROADWAY

* 18' CLEAR ZONE: PER FLORIDA GREEN BOOK FOR ROADWAYS WITH ADT ≥ 1500

REFER TO CLAY COUNTY LDC FOR PAVEMENT DESIGN

DESIGN SPEED: 45 MPH
POSTED SPEED: 45 MPH

Exhibit E

REVISIONS			
DATE	DESCRIPTION	DATE	DESCRIPTION

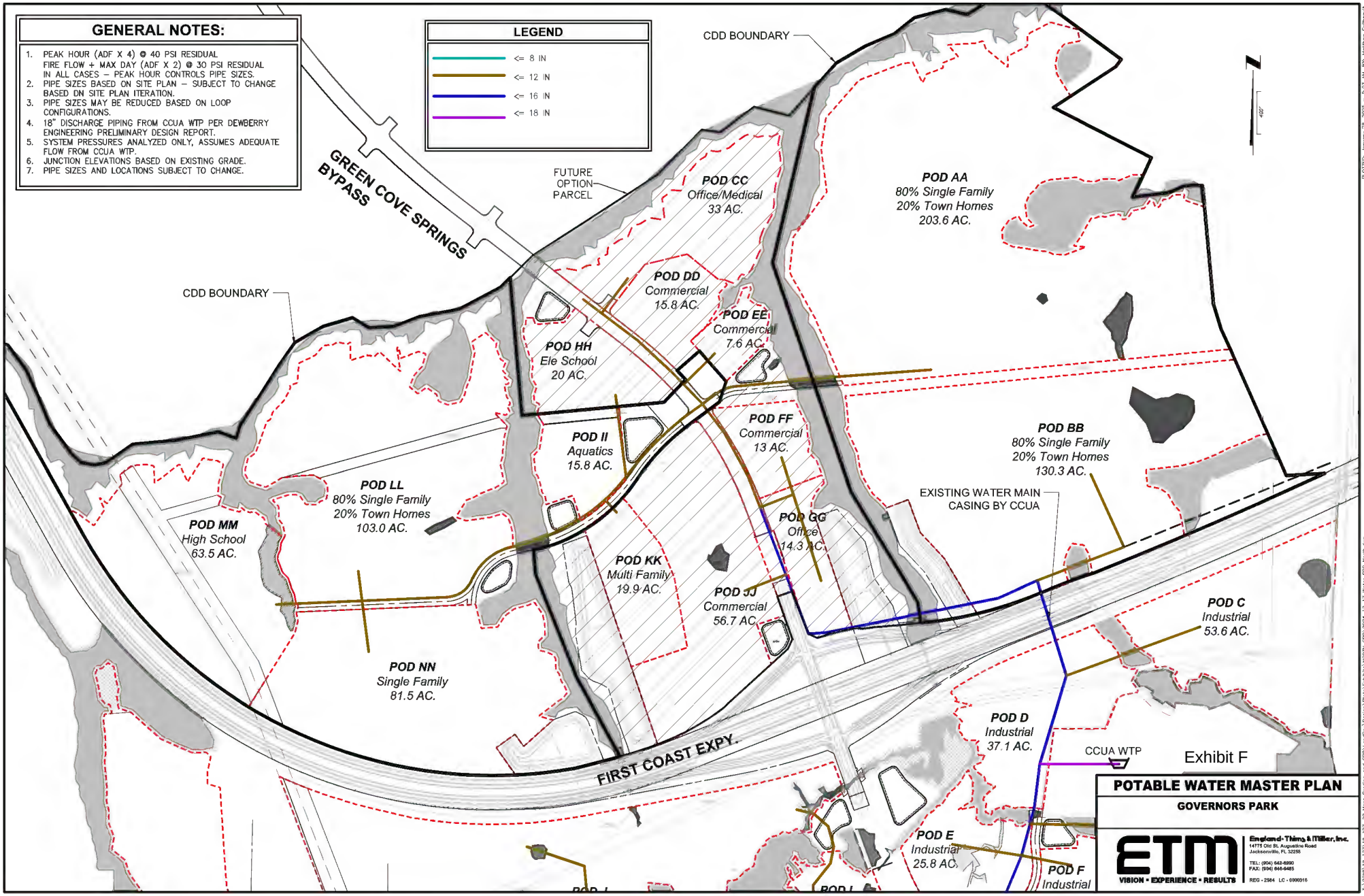
England-Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258
TEL: (904) 642-8990
FAX: (904) 646-9485
VISION • EXPERIENCE • RESULTS
CA - 00002684 LC - 0000316

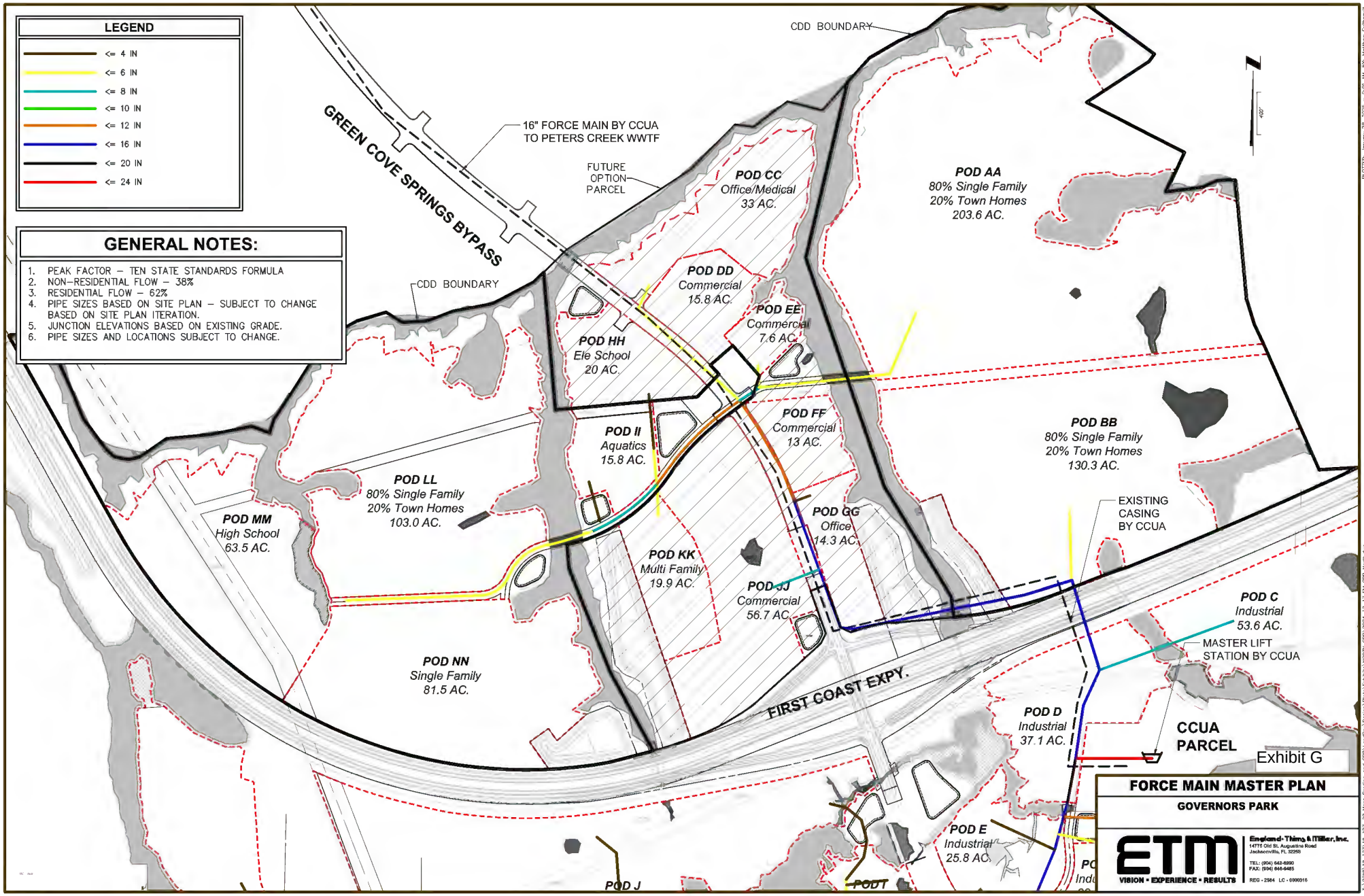
ROAD NO.	COUNTY	FINANCIAL PROJECT ID
	CLAY	

GREEN COVE SPRINGS BY-PASS TYPICAL SECTION

SHEET NO.

SHENOUDAM 2/14/2022 2:37:16 PM G:\TRANS\RESOURCES_COUNTY\CLAY\typsrd03.dgn


GENERAL NOTES:
1. PEAK HOUR (ADF X 4) @ 40 PSI RESIDUAL FIRE FLOW + MAX DAY (ADF X 2) @ 30 PSI RESIDUAL IN ALL CASES – PEAK HOUR CONTROLS PIPE SIZES.
2. PIPE SIZES BASED ON SITE PLAN – SUBJECT TO CHANGE BASED ON SITE PLAN ITERATION.
3. PIPE SIZES MAY BE REDUCED BASED ON LOOP CONFIGURATIONS.
4. 18" DISCHARGE PIPING FROM CCUA WTP PER DEWBERRY ENGINEERING PRELIMINARY DESIGN REPORT.
5. SYSTEM PRESSURES ANALYZED ONLY, ASSUMES ADEQUATE FLOW FROM CCUA WTP.
6. JUNCTION ELEVATIONS BASED ON EXISTING GRADE.
7. PIPE SIZES AND LOCATIONS SUBJECT TO CHANGE.
LEGEND
<= 8 IN
<= 12 IN
<= 16 IN
<= 18 IN
CDD BOUNDARY
GREEN COVE SPRINGS BYPASS
FUTURE OPTION PARCEL
POD CC
Office/Medical
33 AC.
POD AA
80% Single Family
20% Town Homes
203.6 AC.
POD DD
Commercial
15.8 AC.
POD EE
Commercial
7.6 AC.
POD HH
Ele School
20 AC.
POD FF
Commercial
13 AC.
POD II
Aquatics
15.8 AC.
POD BB
80% Single Family
20% Town Homes
130.3 AC.
EXISTING WATER MAIN CASING BY CCUA
POD LL
80% Single Family
20% Town Homes
103.0 AC.
POD MM
High School
63.5 AC.
POD GG
Office
14.3 AC.
POD KK
Multi Family
19.9 AC.
POD JJ
Commercial
56.7 AC.
POD C
Industrial
53.6 AC.
POD NN
Single Family
81.5 AC.
POD D
Industrial
37.1 AC.
CCUA WTP
FIRST COAST EXPY.
POD E
Industrial
25.8 AC.
POD F
Industrial
Exhibit F
POTABLE WATER MASTER PLAN
GOVERNORS PARK
ETM
VISION • EXPERIENCE • RESULTS
England-Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258
TEL: (904) 642-8990
FAX: (904) 646-9485
REG - 2584 LC - 0000316


LEGEND
<= 4 IN
<= 6 IN
<= 8 IN
<= 10 IN
<= 12 IN
<= 16 IN
<= 20 IN
<= 24 IN
GENERAL NOTES:
1. PEAK FACTOR – TEN STATE STANDARDS FORMULA
2. NON-RESIDENTIAL FLOW – 38%
3. RESIDENTIAL FLOW – 62%
4. PIPE SIZES BASED ON SITE PLAN – SUBJECT TO CHANGE BASED ON SITE PLAN ITERATION.
5. JUNCTION ELEVATIONS BASED ON EXISTING GRADE.
6. PIPE SIZES AND LOCATIONS SUBJECT TO CHANGE.
GREEN COVE SPRINGS BYPASS
16" FORCE MAIN BY CCUA TO PETERS CREEK WWTF
FUTURE OPTION PARCEL
CDD BOUNDARY
CDD BOUNDARY
POD CC
Office/Medical
33 AC.
POD AA
80% Single Family
20% Town Homes
203.6 AC.
POD DD
Commercial
15.8 AC.
POD EE
Commercial
7.6 AC.
POD HH
Ele School
20 AC.
POD FF
Commercial
13 AC.
POD II
Aquatics
15.8 AC.
POD BB
80% Single Family
20% Town Homes
130.3 AC.
POD LL
80% Single Family
20% Town Homes
103.0 AC.
POD MM
High School
63.5 AC.
POD GG
Office
14.3 AC.
EXISTING CASING BY CCUA
POD KK
Multi Family
19.9 AC.
POD JJ
Commercial
56.7 AC.
POD C
Industrial
53.6 AC.
MASTER LIFT STATION BY CCUA
POD NN
Single Family
81.5 AC.
FIRST COAST EXPY.
POD D
Industrial
37.1 AC.
CCUA PARCEL
POD E
Industrial
25.8 AC.
POD J
POD I
Exhibit G
FORCE MAIN MASTER PLAN
GOVERNORS PARK
England-Thims & Miller, Inc.
14775 Old St. Augustine Road
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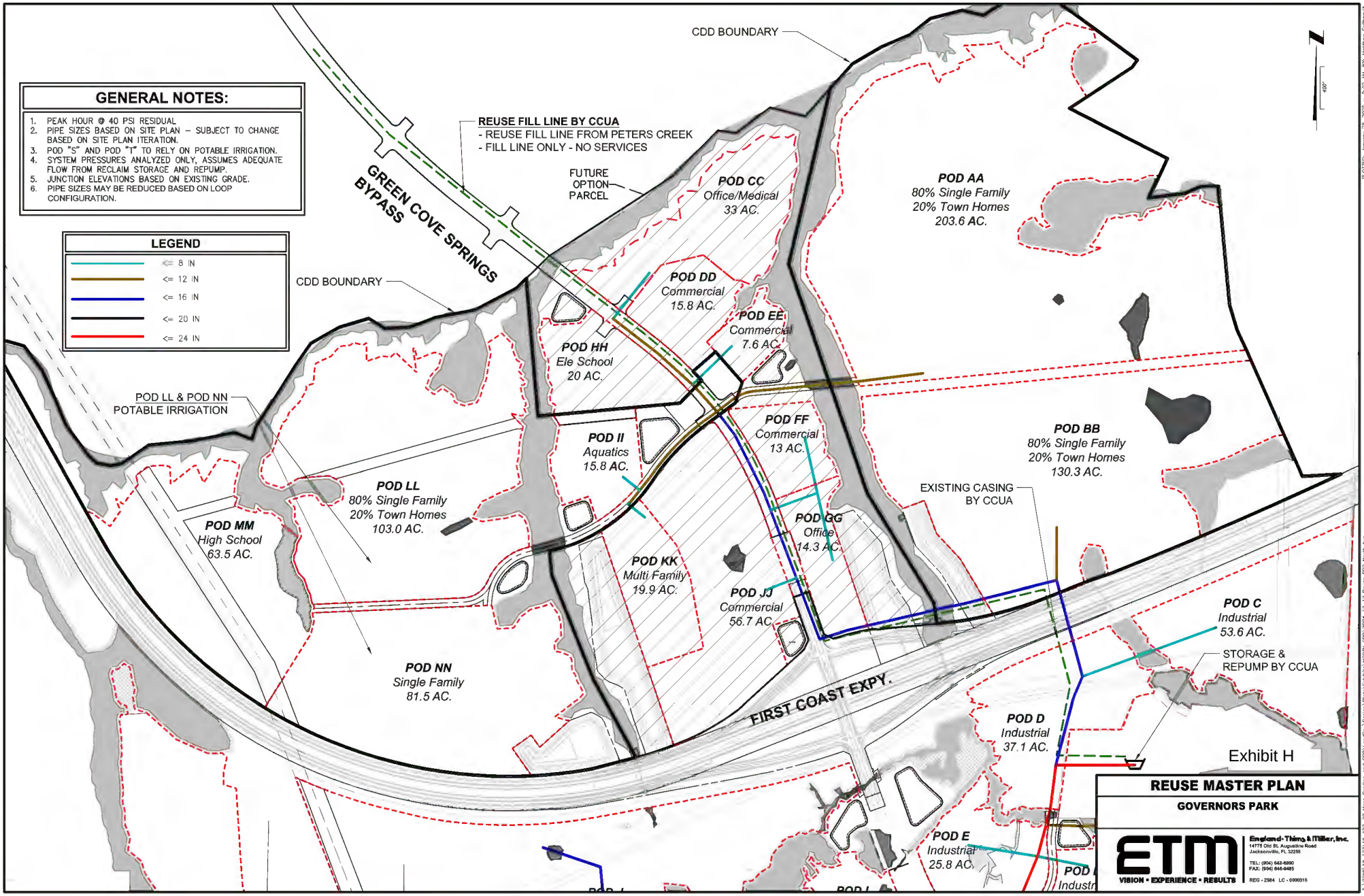
GENERAL NOTES:
1. PEAK HOUR @ 40 PSI RESIDUAL
2. PIPE SIZES BASED ON SITE PLAN – SUBJECT TO CHANGE BASED ON SITE PLAN ITERATION.
3. POD "S" AND POD "T" TO RELY ON POTABLE IRRIGATION.
4. SYSTEM PRESSURES ANALYZED ONLY, ASSUMES ADEQUATE FLOW FROM RECLAIM STORAGE AND REPUMP.
5. JUNCTION ELEVATIONS BASED ON EXISTING GRADE.
6. PIPE SIZES MAY BE REDUCED BASED ON LOOP CONFIGURATION.
LEGEND
<= 8 IN
<= 12 IN
<= 16 IN
<= 20 IN
<= 24 IN
CDD BOUNDARY
REUSE FILL LINE BY CCUA
- REUSE FILL LINE FROM PETERS CREEK
- FILL LINE ONLY - NO SERVICES
GREEN COVE SPRINGS BYPASS
FUTURE OPTION PARCEL
POD CC
Office/Medical
33 AC.
POD AA
80% Single Family
20% Town Homes
203.6 AC.
POD DD
Commercial
15.8 AC.
POD EE
Commercial
7.6 AC.
POD HH
Ele School
20 AC.
POD LL & POD NN
POTABLE IRRIGATION
POD II
Aquatics
15.8 AC.
POD FF
Commercial
13 AC.
POD BB
80% Single Family
20% Town Homes
130.3 AC.
EXISTING CASING BY CCUA
POD LL
80% Single Family
20% Town Homes
103.0 AC.
POD MM
High School
63.5 AC.
POD GG
Office
14.3 AC.
POD KK
Multi Family
19.9 AC.
POD JJ
Commercial
56.7 AC.
POD C
Industrial
53.6 AC.
STORAGE & REPUMP BY CCUA
POD NN
Single Family
81.5 AC.
FIRST COAST EXPY.
POD D
Industrial
37.1 AC.
Exhibit H
POD E
Industrial
25.8 AC.
REUSE MASTER PLAN
GOVERNORS PARK
England-Thims & Miller, Inc.
14775 Old St. Augustine Road
Jacksonville, FL 32258
TEL: (904) 642-8990
FAX: (904) 646-9485
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GOVERNORS PARK NORTH

COMMUNITY DEVELOPMENT DISTRICT

8D

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment
Methodology Report

July 8, 2025

Provided by:

Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Phone: 561-571-0010
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1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the "Report") was developed to provide a financing plan and a special assessment methodology for the Governors Park North Community Development District (the “District”), located in Clay County, Florida, as related to funding the costs of public infrastructure improvements (the “Capital Improvement Plan”) contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents the projections for financing the District's Capital Improvement Plan (the “CIP”) described in the Report of District Engineer developed by England, Thims and Miller, Inc. (the “District Engineer”) dated June 13, 2025 (the “Engineer's Report”), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the CIP.

1.3 Special Benefits and General Benefits

Improvements undertaken and funded by the District as part of the CIP create special and peculiar benefits, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large. However, as discussed within this Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits which accrue to property within the District. The District’s CIP enables properties within its boundaries to be developed.

There is no doubt that the general public and property owners of property outside the District will benefit from the provision of the CIP. However, these benefits are only incidental since the CIP is designed solely to provide special benefits peculiar to property within the District. Properties outside the District are not directly served by the CIP and do not depend upon the CIP to obtain or to maintain their development entitlements. This fact alone clearly distinguishes the special benefits which District properties receive compared to those lying outside of the District's boundaries.

The CIP will provide public infrastructure improvements which are all necessary in order to make the lands within the District developable and saleable. Even though the exact value of the benefits provided

by the CIP is hard to estimate at this point, it is nevertheless greater than the costs associated with providing the same.

1.4 Organization of the Report

Section Two describes the development program as proposed by the Developer, as defined below.

Section Three provides a summary of the CIP as determined by the District Engineer.

Section Four discusses the financing program for the District.

Section Five introduces the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District will serve the Governors Park North development, a master planned residential development located in Clay County, Florida. The land within the District consists of approximately 802 +/- acres and is generally located northwest of US-17S, west of CR-15A and south of CR-16A.

2.2 The Development Program

The development of Governors Park North is anticipated to be conducted by Governors Park Property Holdings, LLC (the "Developer"). Based upon the information provided by the Developer and the Engineer, the current development plan envisions a total of 672 Townhomes, 693 Single-family 50' units and 394 Single-family 60' units, for a total of 1,759 residential units, although land use types and unit numbers may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers. Table 1 in the *Appendix* illustrates the development plan for Governors Park North. The development of Governors Park North is anticipated to be conducted in one or more phases over a multi-year period.

3.0 The Capital Improvement Plan

3.1 Overview

The public infrastructure costs to be funded by the District are described by the District Engineer in the Engineer's Report. Only public infrastructure that may qualify for bond financing by the District under Chapter 190, Florida Statutes, and under the Internal Revenue Code of 1986, as amended, was included in these estimates.

3.2 Capital Improvement Plan

The CIP needed to serve the Development is projected to consist of both master and neighborhood improvements which will serve all of the lands in the District. The master infrastructure portion of the CIP will consist of the Green Cove Springs Bypass, First Coast Expressway ramps, master off-site utility improvements, underground electric (conduit only for roadway), 4-lane collector, 2-lane collector, master on-site utility improvements, sewage pump stations, wetland mitigation related to CIP infrastructure impacts, amenity center and aquatics center, hardscape, landscape, irrigation, fencing, and signage, and stormwater management, flood control and groundwater control, along with professional fees and contingency. The neighborhood infrastructure portion of the CIP will consist of water distribution system, reclaimed water distribution system, sewer collection system, neighborhood roadways, drainage collection system, and stormwater management facilities, along with professional fees and contingency. At the time of this writing, the total cost of the CIP is estimated to total approximately $348,419,364.

The infrastructure improvements that are included in the CIP will serve and provide benefit to all land uses in the District and will constitute an interrelated system of improvements, which means all of the improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

Tables 2A, 2B, and 2C in the *Appendix* illustrate the specific components of the CIP.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. As of the time of the writing of this Report, the District will most likely construct improvements, although the District maintains the complete flexibility to either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund costs of the CIP as described in *Section 3.2* in two financing transactions, the District would have to issue approximately $477,210,000 in par amount of special assessment bonds (the "Bonds").

Please note that the purpose of this Report is to allocate the benefit of the CIP to the various land uses in the District and based on such benefit allocation to apportion the maximum debt necessary to fund the CIP. The discussion of the structure and size of the indebtedness is based on various estimates and is subject to change.

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the approximate principal amount of $477,210,000 to finance approximately $348,419,364 in CIP costs. The Bonds as projected under this financing plan would be structured to be amortized in 30 annual installments following a 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made either on May 1 or on November 1.

In order to finance the improvement and other costs, the District would need to borrow more funds and incur indebtedness in the total amount of approximately $477,210,000. The difference is composed of funding a debt service reserve, capitalized interest, underwriter's discount and costs of issuance for each series of Bonds. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

Please note that the structure of the Bonds as presented in this Report is preliminary and may change due to changes in the development program, market conditions, timing of infrastructure installation as well as for other reasons. The District maintains complete flexibility as to the structure of the Bonds and reserves the right to modify it as necessary.

5.0 Assessment Methodology

5.1 Overview

The issuance of the Bonds provides the District with funds necessary to construct/acquire the infrastructure improvements which are part of the CIP outlined in *Section 3.2* and described in more detail by the District Engineer in the Engineer's Report. These improvements lead to special and general benefits, with special benefits accruing to the assessable properties within the boundaries of the District and general benefits accruing to areas outside the District but being only incidental in nature. The debt incurred in financing the public infrastructure will be secured by assessing properties that derive special and peculiar benefits from the CIP. All properties that receive special benefits from the CIP will be assessed for their fair share of the debt issued in order to finance all or a portion of the CIP.

5.2 Benefit Allocation

The most current development plan envisions the development of 672 Townhomes, 693 Single-family 50' units and 394 Single-family 60' units, for a total of 1,759 residential units, although unit numbers and land use types may change throughout the development period and a supplemental or amended methodology would be adopted to adjust and address such changes in unit types and numbers.

The infrastructure improvements that are included in the CIP will serve and provide benefit to all land uses in the District and will constitute an interrelated system of improvements, which means all of improvements will serve the entire District and improvements will be interrelated such that they will reinforce one another.

By allowing for the land in the District to be developable, both the improvements that are included in the CIP and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the improvements provide basic

infrastructure to all land within the District and benefit all land within the District as an integrated system of improvements.

As stated previously, the public infrastructure improvements included in the CIP have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

The benefit associated with the CIP of the District is proposed to be allocated to the different unit types within the District in proportion to the density of development as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the unit types contemplated to be developed within the District based on the relative density of development, the total ERU counts for each unit type, and the share of the benefit received by each unit type.

The rationale behind different ERU weights is supported by the fact that generally and on average, smaller and less intensely economically utilized land uses will, on a per unit/square foot basis, use and benefit from the public infrastructure improvements included in the CIP less than larger units and more intensely economically utilized land uses. For instance, generally and on average smaller units and less intensely economically utilized land uses will, on a per unit/square foot basis, produce fewer vehicular trips, less stormwater runoff, and need less water/sewer capacity than larger units and more intensely economically utilized land uses. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received from the CIP.

Please note that the some or all of the neighborhood infrastructure costs may be funded by bonds and split and assessed among separate neighborhoods depending on the financing structure and developer/builder contributions of infrastructure.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with funding the District's CIP (the "Assessment") in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also presents the annual levels of the projected annual debt service assessments per unit.

5.3 Assigning Debt

As the land in the District has not yet been platted or received site plan approval (for purposes of this methodology, referred to as "Development Approval") and the precise location of the various product types by lot or parcel is unknown, the Assessment will initially be levied on all of the land in the District on an equal pro-rata gross acre basis, and thus the total bonded debt in the amount of $477,210,000 will be preliminarily levied on approximately 802 +/- gross acres in the boundaries of the District, at a rate of $595,024.94 per acre.

As the land receives Development Approval, the Assessment will be allocated to each parcel on a first received Development Approval-first assigned basis, based on the planned use for that parcel as reflected in Table 5 in the *Appendix*. Such allocation of Assessments to parcels which received Development Approval will reduce the amount of Assessment levied on gross acres which did not receive Development Approval within the District.

Further, to the extent that any land which land which did not receive Development Approval (the "Transferred Property") is sold to a third party not affiliated with the Developer, the Assessment assigned to such parcel will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs assigned by the Developer to that Transferred Property, subject to review by the District's methodology consultant, to ensure that any such assignment is reasonable, supported by current development rights and plans, and otherwise consistent with this Report. The owner of the Transferred Property will be responsible for the total Assessment applicable to the Transferred Property, regardless of the total number of ERUs that are ultimately receive Development Approval. These total Assessments are fixed to the Transferred Property at the time of the sale. If the Transferred Property subsequently received a modification of its Development Approval, the total Assessment initially allocated to the Transferred Property will be re-allocated to the parcel/parcels which received a modification of its Development Approval pursuant to the methodology as described herein (i.e. equal assessment per acre until Development Approval).

5.4 Lienability Test: Special and Peculiar Benefit to the Property

As first discussed in *Section 1.3*, Special Benefits and General Benefits, improvements undertaken by the District create special and peculiar benefits to the assessable properties within the District. The District's improvements benefit assessable properties within the District and accrue to all such assessable properties on an ERU basis.

Improvements undertaken by the District can be shown to be creating special and peculiar benefits to the assessable property within the District. The special and peculiar benefits resulting from each improvement include, but are not limited to:

a. added use of the property;
b. added enjoyment of the property;
c. decreased insurance premiums;
d. increased marketability and value of the property.
e. increased future appreciation.

The improvements which are part of the CIP make the land in the District developable and saleable and when implemented jointly as parts of the CIP, provide special and peculiar benefits which are greater than the benefits of any single category of improvements. These special and peculiar benefits are real and ascertainable, but not yet capable of being calculated and assessed in terms of numerical value; however, such benefits are more valuable than either the cost of, or the actual assessment levied for, the improvement or debt allocated to the parcel of land.

5.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay

A reasonable estimate of the proportion of special and peculiar benefits received from the improvements is delineated in Table 4 (expressed as ERU factors) of the *Appendix*.

The apportionment of the assessments is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the CIP by different unit types.

5.6 True-Up Mechanism

The District's assessment program is predicated on the development of lots in a manner sufficient to include all of the planned ERUs as set forth in Table 1 in the Appendix ("Development Plan"). At such time as lands are to be platted (or re-platted) or site plans are to be approved (or re-approved), the plat or site plan (either, herein, "Proposed Plat") shall be presented to the District for a "true-up" review as follows:

a. If a Proposed Plat results in the same number of ERUs (and thus Bond Assessments) able to be imposed on the "Remaining Unplatted Lands" (i.e., those remaining unplatted lands after the Proposed Plat is recorded) as compared to what was originally contemplated under the Development Plan, then the District shall allocate the Bond Assessments to the product types being platted and the remaining property in accordance with this Report, and cause the Bond Assessments to be recorded in the District's Improvement Lien Book.

b. If a Proposed Plat results in a greater number of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District may undertake a pro-rata reduction of Bond Assessments for all assessed properties within the District, may allocate additional ERUs/ densities for a future bond financing, or may otherwise address such net increase in ERUs as permitted by law.

c. If a Proposed Plat results in a lower number of ERUs (and thus Bond Assessments) able to be imposed on the Remaining Unplatted Lands as compared to what was originally contemplated under the Development Plan, then the District shall require the landowner(s) of the lands encompassed by the Proposed Plat to pay a "True-Up Payment" equal to the difference between: (i) the Bond Assessments originally contemplated to be imposed on the lands subject to the Proposed Plat, and (ii) the Bond Assessments able to be imposed on the lands subject to the Proposed Plat, after the Proposed Plat (plus applicable interest, collection costs, penalties, etc.).

With respect to the foregoing true-up analysis, the District's Assessment Consultant, in consultation with the District Engineer, District Counsel and the District's Bond Counsel, shall determine what amount of ERUs (and thus Bond Assessments) are able to be

imposed on the Remaining Unplatted Lands, taking into account a Proposed Plat, by reviewing: a) the original, overall development plan showing the number and type of units reasonably planned for the Development, b) the revised, overall development plan showing the number and type of units reasonably planned for the Development, c) proof of the amount of entitlements for the Remaining Unplatted Lands, d) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and e) documentation that shows the feasibility of implementing the proposed development plan. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient Bond Assessments to pay debt service on the applicable series of bonds and the District will conduct new proceedings under Chapters 170, 190 and 197, Florida Statutes upon the advice of District Counsel.

Any True-Up Payment shall become due and payable that tax year by the landowner of the lands subject to the Proposed Plat, shall be in addition to the regular Bond Assessment installment payable for such lands, and shall constitute part of the Bond Assessment liens imposed against the Proposed Plat property until paid. A True-Up Payment shall include accrued interest on the applicable bond series to the interest payment date that occurs at least 45 days after the True-Up Payment (or the second succeeding interest payment date if such True-Up Payment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indentures for the applicable bond series)).

All Bond Assessments liens run with the land, and such Bond Assessment liens include any True-Up Payments. The District will not release any liens on property for which True-Up Payments are due, until provision for such payment has been satisfactorily made. Further, upon the District's review of the final plat for the developable acres, any unallocated Bond Assessments shall become due and payable and must be paid prior to the District's approval of that plat. This true-up process applies for both plats and/or re-plats.

Such review shall be limited solely to the function and the enforcement of the District's Bond Assessment liens and/or true-up agreements. Nothing herein shall in any way operate to or be construed as providing any other plat approval or disapproval powers to the District. For further detail on the true-up process, please refer to the True-Up Agreement and applicable assessment resolution(s).

5.7 Assessment Roll

The Assessment of $477,210,000 is proposed to be levied over the area described in Exhibit “A”. Excluding any capitalized interest period, debt service assessments shall be paid in thirty (30) annual principal installments.

6.0 Additional Stipulations

6.1 Overview

Wrathell, Hunt and Associates, LLC was retained by the District to prepare a methodology to fairly allocate the special assessments related to the District’s CIP. Certain financing, development and engineering data was provided by members of District Staff and/or the Developer. The allocation Methodology described herein was based on information provided by those professionals. Wrathell, Hunt and Associates, LLC makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report. For additional information on the Bond structure and related items, please refer to the Offering Statement associated with this transaction.

Wrathell, Hunt and Associates, LLC does not represent the District as a Municipal Advisor or Securities Broker nor is Wrathell, Hunt and Associates, LLC registered to provide such services as described in Section 15B of the Securities Exchange Act of 1934, as amended. Similarly, Wrathell, Hunt and Associates, LLC does not provide the District with financial advisory services or offer investment advice in any form.

7.0 Appendix

Table 1

Governors Park North

Community Development District

Development Plan

Unit Type	Total Number of Units
Townhomes	672
Single-family 50'	693
Single-family 60'	394
Single-family 70'	0
Total	**1,759**

Table 2A

Governors Park North

Community Development District

Capital Improvement Plan - Master Infrastructure

Improvement	Total CIP Costs
Master Off-site Infrastructure	
Green Cove Springs Bypass	$36,500,000
First Coast Expressway Ramps	$40,000,000
Master Off-site Utility Improvements	$8,100,000
Underground Electric (Conduit only for roadway)	$910,000
Hardscape, Landscape, Irrigation, Fencing, and Signage	$12,000,000
	$97,510,000
Master On-site Infrastructure	
4-Lane Collector	$13,000,000
2-Lane Collector	$5,000,000
Master On-site Utility Improvements	$2,770,000
Underground Electric (Conduit only for roadway)	$1,105,000
Sewage Pump Stations	$3,300,000
Wetland Mitigation	$3,000,000
Amenity Center and Aquatics Center	$40,000,000
Hardscape, Landscape, Irrigation, Fencing, and Entry Feature	$5,000,000
Stormwater Management, Flood Control, and Groundwater Control	$15,680,000
	$88,855,000
Planning, Engineering Survey, and Regulatory (15%)	**$27,954,750**
Contingency (20%)	**$42,863,950**
Total	**$257,183,700**

Table 2B

Governors Park North

Community Development District

Capital Improvement Plan - Neighborhood Infrastructure

Improvement	Total CIP Costs
Townhome Units	
Water Distribution System	**$2,128,896**
Reclaimed Water Distribution System	**$2,128,896**
Sewer Collection System	**$3,548,160**
Neighborhood Roadways	**$5,322,240**
Drainage Collection System	**$2,661,120**
Stormwater Management Facilities	**$1,951,488**
	$17,740,800
Single-family Units	
Water Distribution System	**$5,804,640**
Reclaimed Water Distribution System	**$5,804,640**
Sewer Collection System	**$9,674,400**
Neighborhood Roadways	**$14,511,600**
Drainage Collection System	**$7,255,800**
Stormwater Management Facilities	**$5,320,920**
	$48,372,000
Planning, Engineering Survey, and Regulatory (15%)	**$9,916,920**
Contingency (20%)	**$15,205,944**
Total	**$91,235,664**

Table 2C

Governors Park North

Community Development District

Capital Improvement Plan - Total Costs

Improvement	Total CIP Costs
Master Infrastructure	$257,183,700
Neighborhood Infrastructure	$91,235,664
Total	**$348,419,364**

Table 3

Governors Park North

Community Development District

Preliminary Sources and Uses of Funds

Sources	
Bond Proceeds:	
Par Amount	$477,210,000.00
Total Sources	**$477,210,000.00**
Uses	
Project Fund Deposits:	
Project Fund	$348,419,364.00
Other Fund Deposits:	
Debt Service Reserve Fund	$42,389,339.49
Capitalized Interest Fund	$76,353,600.00
Delivery Date Expenses:	
Costs of Issuance	$10,044,200.00
Rounding	$3,496.51
Total Uses	**$477,210,000.00**

Table 4

Governors Park North

Community Development District

Benefit Allocation

Unit Type	Number of Units	ERU per Unit	Total ERU
Townhomes	672	0.50	336.00
Single-family 50'	693	1.00	693.00
Single-family 60'	394	1.20	472.80
Single-family 70'	0	1.40	0.00
Total	**1,759**		**1,501.80**

Table 5

Governors Park North

Community Development District

Bond Assessment Apportionment

Unit Type	Total Number of Units	Total Cost Allocation*	Total Bond Assessment Apportionment	Bond Assessment Apportionment per Unit	Annual Bond Assessment Debt Service per Unit - paid in March**
Townhomes	672	$77,952,394.66	$106,766,919.70	$158,879.34	$15,013.66
Single-family 50'	693	$160,776,813.99	$220,206,771.87	$317,758.69	$30,027.33
Single-family 60'	394	$109,690,155.35	$150,236,308.43	$381,310.43	$36,032.79
Total	**1,759**	**$348,419,364.00**	**$477,210,000.00**		

* Please note that cost allocations to units herein are based on the ERU benefit allocation illustrated in Table 4

** Includes costs of collection estimated at 2% (subject to change) and an allowance for early payment discount estimated at 4% (subject to change)

Exhibit "A"

Bond Assessments in the amount of $477,210,000 are proposed to be levied over the area as described below:

Parcel 1

A portion of Section 38 of the George I.F. Clarke Grant (Clarke's Mill Grant), as subdivided in the re-survey by Goold T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows: For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence South 65°19'52" West, along said Northerly limited access right of way line, 149.77 feet to the Point of Beginning. From said Point of Beginning, thence continue South 65°19'52" West, along said Northerly limited access right of way line of State Road No. 23, a distance of 273.64 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; thence Southwesterly, continuing along said Northerly limited access right of way line and along the arc of said curve, through a central angle of 02°59'49", an arc length of 2083.81 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 66°49'46" West, 2083.57 feet; thence South 70°41'19" West, departing said Northerly limited access right of way line, 89.92 feet; thence South 70°45'12" West, 210.10 feet; thence South 68°27'45" West, 341.88 feet to the point of curvature of a curve concave Northerly having a radius of 3876.00 feet; thence Westerly along the arc of said curve, through a central angle of 15°51'22", an arc length of 1072.66 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 76°23'27" West, 1069.24 feet; thence North 07°47'44" West, along a non-tangent line, 195.70 feet; thence North 31°17'17" West, 1213.37 feet; thence North 18°58'40" West, 2278.07 feet; thence North 13°21'02" East, 1600.00 feet to a point hereinafter referred to as Reference Point "C"; thence continue North 13°21'02" East, 103 feet, more or less, to its intersection with the centerline of Governor's Creek; thence Northeasterly along said centerline, 2215 feet, more or less, to a point lying on the Southwesterly line of those lands described and recorded in Official Records Book 103, page 322, of said Public Records; thence South 53°37'18" East, departing said centerline and along said Southwesterly line, 25 feet, more or less, to a point which bears North 60°48'10" East, 2220.23 feet from said Reference Point "C"; thence continue South 53°37'18" East, along said Southwesterly line, 1211.33 feet to a point lying on the Westerly line of those lands described and recorded in Official Records Book 1417, page 134, of said Public Records; thence South 36°22'51" West, departing said Southwesterly line and along said Westerly line, 85.41 feet; thence South 56°51'17" West, continuing along said Westerly line, 703.73 feet to the Westerly most corner of said Official Records Book 1417, page 134; thence South 62°57'04" East, along the Southerly line of said Official Records Book 1417, page 134, a distance of 1037.62 feet to the Southeast corner of said Official Records Book 1417, page 134, said corner lying on the Westerly line of those lands described and recorded in Official Records Book 2357, page 1242, of said Public Records; thence South 24°40'58" West, along said Westerly line, 411.05 feet to a point in the centerline of Sweet Bay Branch, said point hereinafter referred to as Reference Point

“B”; thence Northeasterly, along the meanderings of said centerline, said line also being the Southerly line of said Official Records Book 2357, page 1242, a distance of 670 feet, more or less, to a point lying on the Westerly right of way line of Telegraph Road (also known as Rowell Road), a 50 foot right of way as presently established; thence Southeasterly along said Westerly right of way line the following 5 courses: Course 1, thence South 05°17’50” East, departing said centerline and said Southerly line, 10 feet, more or less, to a point which bears North 81°13’18” East, 662.16 feet from said Reference Point “B”; Course 2, thence continue South 05°17’50” East, 1114.64 feet; Course 3, thence South 16°59’18” East, 245.56 feet; Course 4, thence South 24°53’14” East, 223.88 feet; Course 5, thence South 23°54’49” East, 1281.90 feet to a point lying on the Westerly prolongation of the Southerly line of those lands described and recorded in Official Records Book 2295, page 1295, of said Public Records; thence North 86°39’39” East, departing said Westerly right of way line, along said Westerly prolongation and along said Southerly line, 364.40 feet to the Point of Beginning.
Containing 430 acres, more or less.

Parcel 2
A portion of Section 38 of the George I.F. Clarke Grant (Clarke’s Mill Grant), as subdivided in the re-survey by Goold T. Butler, recorded in Plat Book 1, page 31, of the Public Records of Clay County, Florida, Township 6 South, Range 26 East, said Clay County, being a portion of DRI Parcel, as described and recorded in Official Records Book 4675, page 1182, of said Public Records, being more particularly described as follows: For a Point of Reference, commence at the intersection of the Westerly right of way line of County Road No. 15A, a 66 foot right of way per occupation and maintenance, with the Northerly limited access right of way line of State Road No. 23 (First Coast Outer Beltway), a 324 foot limited access right of way as presently established; thence Westerly along said Northerly limited access right of way line the following 4 courses: Course 1, thence South 65°19’52” West, 423.41 feet to the point of curvature of a curve concave Northwesterly having a radius of 39,838.00 feet; Course 2, thence Southwesterly along the arc of said curve, through a central angle of 03°07’54”, an arc length of 2177.42 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 66°53’48” West, 2177.15 feet; Course 3, thence South 68°27’45” West, 4268.97 feet to the point of curvature of a curve concave Northerly having a radius of 4422.00 feet; Course 4, thence Westerly along the arc of said curve, through a central angle of 11°26’04”, an arc length of 882.49 feet to the Point of Beginning, said arc being subtended by a chord bearing and distance of South 74°10’47” West, 881.02 feet. From said Point of Beginning, thence continue along said Northerly limited access right of way line of State Road No. 23 the following 3 courses: Course 1, thence Westerly along the arc of a curve concave Northerly having a radius of 4422.00 feet, through a central angle of 70°51’21”, an arc length of 5468.55 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of North 64°40’30” West, 5126.68 feet; Course 2, thence North 29°14’50” West, 1990.00 feet to a point hereinafter referred to as Reference Point “A”; Course 3, thence continue North 29°14’50” West, 100 feet, more or less, to its intersection with the centerline of Governor’s Creek; thence Southeasterly, departing said Northerly limited access right of way line and along said centerline, 1745 feet, more or less; thence Northeasterly, continuing along said centerline, 4702 feet, more or less; thence South 04°55’40” East, departing said centerline, 106 feet, more or less, to a point which bears North 83°21’57” East, 5040.46 feet from said Reference Point “A”; thence continue South 04°55’40” East, 1198.05 feet to a point lying on the Northerly line of that certain 100 Foot

Right of Way Easement described and recorded in Official Records Book 89, page 229, of said Public Records; thence North 84°39’31” East, along said Northerly line, 1340.70 feet; thence North 43°52’29” East, departing said Northerly line, 296.33 feet; thence North 43°28’46” West, 118.62 feet; thence North 49°06’50” East, 280.03 feet; thence South 41°21’12” East, 381.37 feet; thence South 18°21’25” West, 203.95 feet; thence South 53°16’37” West, 403.17 feet to a point on a non-tangent curve concave Southeasterly having a radius of 2100.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 18°12’08”, an arc length of 667.15 feet to the point of tangency of said curve, said arc being subtended by a chord bearing and distance of South 43°02’53” West, 664.35 feet; thence South 33°56’49” West, 10.19 feet to the point of curvature of a curve concave Northwesterly having a radius of 1590.00 feet; thence Southwesterly along the arc of said curve, through a central angle of 43°14’13”, an arc length of 1199.85 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 55°33’55” West, 1171.59 feet; thence South 04°55’40” East, 227.67 feet; thence South 21°47’10” East, 1048.01 feet; thence South 28°44’09” East, 841.75 feet to a point on a non-tangent curve concave Northerly having a radius of 4410.00 feet; thence Westerly along the arc of said curve, through a central angle of 02°08’54”, an arc length of 165.36 feet to a point on said curve, said arc being subtended by a chord bearing and distance of South 75°15’39” West, 165.35 feet; thence South 75°36’50” West, along a non-tangent line, 274.74 feet to the Point of Beginning.

Containing 372 acres, more or less.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

8E

RESOLUTION 2026-05

A RESOLUTION OF BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT PROJECTS FOR CONSTRUCTION AND/OR ACQUISITION OF INFRASTRUCTURE IMPROVEMENTS; EQUALIZING, APPROVING, CONFIRMING, AND LEVYING SPECIAL ASSESSMENTS ON PROPERTY SPECIALLY BENEFITED BY SUCH PROJECTS TO PAY THE COST THEREOF; PROVIDING FOR THE PAYMENT AND THE COLLECTION OF SUCH SPECIAL ASSESSMENTS BY THE METHODS PROVIDED FOR BY CHAPTERS 170, 190, AND 197, FLORIDA STATUTES; CONFIRMING THE DISTRICT'S INTENTION TO ISSUE SPECIAL ASSESSMENT BONDS; MAKING PROVISIONS FOR TRANSFERS OF REAL PROPERTY TO GOVERNMENTAL BODIES; PROVIDING FOR THE RECORDING OF AN ASSESSMENT NOTICE; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

WHEREAS, Governors Park North Community Development District ("**District**") previously indicated its intention to construct certain types of infrastructure improvements and to finance such infrastructure improvements through the issuance of bonds, which bonds would be repaid by the imposition of special assessments on benefited property within the District; and

WHEREAS, the District Board of Supervisors ("**Board**") noticed and conducted a public hearing pursuant to Chapters 170, 190, and 197, *Florida Statutes*, relating to the imposition, levy, collection and enforcement of such assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to Chapters 170, 190, and 197, *Florida Statutes*, including without limitation, section 170.08, *Florida Statutes*.

SECTION 2. FINDINGS. The Board hereby finds and determines as follows:

(a) The District is a local unit of special-purpose government organized and existing under and pursuant to Chapter 190, *Florida Statutes*, as amended.

(b) The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan,

establish, acquire, install, equip, operate, extend, construct, or reconstruct certain infrastructure improvements (the "**Improvements**").

(c) The District is authorized by Chapter 190, *Florida Statutes*, to levy and impose special assessments to pay all, or any part of, the cost of such infrastructure projects and services and to issue special assessment revenue bonds payable from such special assessments as provided in Chapters 170, 190, and 197, *Florida Statutes*.

(d) It is necessary to the public health, safety and welfare and in the best interests of the District that (i) the District provide the project (the "**Project**"), the nature and location of which was initially described in Resolution 2025-29 and more particularly described in the *Capital Improvement Plan,* dated June 13, 2025 (the "**Master Engineer's Report**") (attached as **Exhibit A** hereto and incorporated herein by this reference), and which Project's plans and specifications are on file at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Manager's Offices**"); (ii) the cost of such Project be assessed against the lands specially benefited by such Project; and (iii) the District issue bonds to provide funds for such purposes pending the receipt of such special assessments.

(e) The provision of said Project, the levying of such Assessments (hereinafter defined) and the sale and issuance of such bonds serves a proper, essential, and valid public purpose and is in the best interests of the District, its landowners, and residents.

(f) In order to provide funds with which to pay all or a portion of the costs of the Project which are to be assessed against the benefitted properties, pending the collection of such Assessments, it is necessary for the District from time to time to sell and issue its special assessment bonds, in one or more series (the "**Bonds**").

(g) By Resolution 2025-29, the Board determined to provide the Project and to defray the costs thereof by making Assessments on benefited property and expressed an intention to issue Bonds, notes or other specific financing mechanisms to provide a portion of the funds needed for the Project prior to the collection of such Assessments. Resolution 2025-29 was adopted in compliance with the requirements of section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of section 170.04, *Florida Statutes*, had been met.

(h) As directed by Resolution 2025-29, said Resolution 2025-29 was published as required by section 170.05, *Florida Statutes*, and a copy of the publisher's affidavit of publication is on file with the Secretary of the District.

(i) As directed by Resolution 2025-29, a preliminary assessment roll was adopted and filed with the Board as required by section 170.06, *Florida Statutes*.

(j) As required by section 170.07, *Florida Statutes*, upon completion of the preliminary assessment roll, Resolution 2025-29 fixed the time and place of a public hearing at

which owners of the property to be assessed and other persons interested therein may appear before the Board and be heard as to (1) the propriety and advisability of making the infrastructure improvements, (2) the cost thereof, (3) the manner of payment therefore, and (4) the amount thereof to be assessed against each specially benefited property or parcel so improved and provided for publication of notice of such public hearing and individual mailed notice in accordance with Chapters 170, 190, and 197, *Florida Statutes*.

(k) Notice of such public hearing was given by publication and also by mail as required by section 170.07, *Florida Statutes*. Affidavits as to such publications and mailings are on file in the office of the Secretary of the District.

(l) On October 9, 2025, at the time and place specified in Resolution 2025-29 and the notice referred to in paragraph (k) above, the Board met as an Equalization Board, conducted such public hearing, and heard and considered all complaints and testimony as to the matters described in paragraph (j) above. The Board has made such modifications in the preliminary assessment roll as it deems necessary, just and right in the making of the final assessment roll.

(m) Having considered the estimated costs of the Project, estimates of financing costs and all complaints and evidence presented at such public hearing, the Board further finds and determines:

(i) that the estimated costs of the Project are as specified in the Master Engineer's Report, which Master Engineer's Report is hereby adopted and approved, and that the amount of such costs is reasonable and proper; and

(ii) it is reasonable, proper, just and right to assess the cost of such Project against the properties specially benefited thereby using the method determined by the Board set forth in the *Master Special Assessment Methodology Report,* dated July 8, 2025 (the "**Master Assessment Report**," attached hereto as **Exhibit B** and incorporated herein by this reference), for the Bonds, which results in the special assessments set forth on the final assessment roll included within such Exhibit B (the "**Assessments**"); and

(iii) the Master Assessment Report is hereby approved, adopted and confirmed. The District authorizes its use in connection with the issuance of the Bonds;

(iv) it is hereby declared that the Project will constitute a special benefit to all parcels of real property listed on said final assessment roll and that the special benefit, in the case of each such parcel, will be equal to or in excess of the Assessments thereon when allocated as set forth in Exhibit B;

(v) it is in the best interests of the District that the Assessments be paid and

collected as herein provided; and

(vi) it is reasonable, proper, just and right for the District to utilize the true-up mechanisms and calculations contained in the Master Assessment Report in order to ensure that all parcels of real property benefiting from the Project are assessed accordingly and that sufficient assessment receipts are being generated in order to pay the corresponding bond debt-service when due;

SECTION 3. AUTHORIZATION OF DISTRICT PROJECT. That certain Project for construction of infrastructure improvements initially described in Resolution 2025-29, and more specifically identified and described in Exhibit A attached hereto, is hereby authorized and approved and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

SECTION 4. ESTIMATED COST OF IMPROVEMENTS. The total estimated costs of the Project and the costs to be paid by Assessments on all specially benefited property are set forth in Exhibits A and B, respectively, hereto.

SECTION 5. EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF SPECIAL ASSESSMENTS. The Assessments on the parcels specially benefited by the Project, all as specified in the final assessment roll set forth in Exhibit B, attached hereto, are hereby equalized, approved, confirmed and levied. Immediately following the adoption of this Resolution these Assessments, as reflected in Exhibit B, attached hereto, shall be recorded by the Secretary of the Board of the District in a special book, to be known as the "Improvement Lien Book." The Assessment or Assessments against each respective parcel shown on such final assessment roll and interest, costs and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims. Prior to the issuance of any Bonds, including refunding bonds, the District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage within the District amongst individual parcel identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary in the best interests of the District as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law. In the event the issuance of Bonds, including refunding bonds, by the District would result in a decrease of the Assessments, then the District shall by subsequent resolution, adopted within sixty (60) days of the sale of such Bonds at a publicly noticed meeting and without the need for further public hearing, evidence such a decrease and amend the final assessment roll as shown in the Improvement Lien Book to reflect such a decrease.

SECTION 6. FINALIZATION OF SPECIAL ASSESSMENTS. When the entire Project has

both been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by sections 170.08 and 170.09, *Florida Statutes*. Pursuant to the provisions of section 170.08, *Florida Statutes*, regarding completion of a project funded by a particular series of bonds, the District shall credit to each Assessment the difference, if any, between the Assessment as hereby made, approved and confirmed and the proportionate part of the actual costs of the Project, as finally determined upon completion thereof, but in no event shall the final amount of any such special assessment exceed the amount of benefits originally assessed hereunder. In making such credits, no credit shall be given for bond financing costs, capitalized interest, funded reserves or bond discounts. Such credits, if any, shall be entered in the Improvement Lien Book. Once the final amount of Assessments for the entire Project has been determined, the term "Assessment" shall, with respect to each parcel, mean the sum of the costs of the Project.

SECTION 7. PAYMENT OF SPECIAL ASSESSMENTS AND METHOD OF COLLECTION.

(a) The Assessments may be paid in not more than thirty (30) substantially equal consecutive annual installments of principal and interest (excluding any capitalized interest). The Assessments may be paid in full without interest at any time within thirty (30) days after the completion of the Project and the adoption by the Board of a resolution accepting the Project as further provided in section 170.09, *Florida Statutes*, unless such option has been waived by the owner of the land subject to the Assessments; provided, however, that the Board shall at any time make such adjustments by resolution, at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District. At any time subsequent to thirty (30) days after the Project has been completed and a resolution accepting the Project has been adopted by the Board, the Assessments may be prepaid in full including interest amounts to the next succeeding interest payment date or to the second succeeding interest payment date if such a prepayment is made within forty-five (45) calendar days before an interest payment date. Subject to the provisions of any supplemental assessment resolution, any owner of property subject to Assessments may prepay the entire remaining balance of the Assessments at any time, or a portion of the remaining balance of the Assessment one time, if there is also paid, in addition to the prepaid principal balance of the Assessment, an amount equal to the interest that would otherwise be due on such prepaid amount on the next succeeding interest payment date, or, if prepaid during the forty-five day (45) period preceding such interest payment date, to the interest payment date following such next succeeding interest payment date. Prepayment of Assessments does not entitle the property owner to any discounts for early payment.

(b) The District may elect to use the method of collecting Assessments authorized by sections 197.3632 and 197.3635, *Florida Statutes* (the "**Uniform Method**"). The District has heretofore taken or will use its best efforts to take as timely required, any necessary actions to comply with the provisions of said sections 197.3632 and 197.3635, *Florida Statutes*. Such Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*.

Notwithstanding the above, in the event the Uniform Method of collecting its special or non-ad valorem assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessments may be collected as is otherwise permitted by law. The District may, in its sole discretion, collect Assessments by directly assessing landowner(s) and enforcing said collection in any manner authorized by law.

(c) For each year the District uses the Uniform Method, the District shall enter into an agreement with the Tax Collector of Clay County who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the manner provided in section 197.3635, *Florida Statutes*.

SECTION 8. APPLICATION OF TRUE-UP PAYMENTS.

(a) Pursuant to the Master Assessment Report, attached hereto as Exhibit B, there may be required from time to time certain true-up payments. As parcels of land or lots are platted, site planned, or subjected to a declaration of condominium (all such processes shall be referred to in this Section 8 as 'plats,' 'platted,' and/or 'platting'), the Assessments securing the Bonds shall be allocated as set forth in the Master Assessment Report. In furtherance thereof, at such time as parcels or land or lots are platted, it shall be an express condition of the lien established by this Resolution that any and all plats of any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review and approval. The District Manager shall cause the Assessments securing each series of Bonds issued to be reallocated to the units being platted and the remaining property in accordance with Exhibit B, cause such reallocation to be recorded in the District's Improvement Lien Book, and shall perform the true-up calculations described in Exhibit B, which process is incorporated herein as if fully set forth. No further action by the Board of Supervisors shall be required. The District's review and approval of plats shall be limited solely to this function and the enforcement of the lien established by this Resolution. Any resulting true-up payment shall become due and payable that tax year by the landowner(s) of record of the remaining unplatted property, in addition to the regular assessment installment payable with respect to such remaining unplatted acres.

(b) The District will take all necessary steps to ensure that true-up payments are made in a timely fashion to ensure its debt service obligations are met. The District shall record all true-up payments in its Improvement Lien Book.

(c) The foregoing is based on the District's understanding that the Developer intends to develop the unit numbers and types shown in Exhibit B, on the net developable acres and is intended to provide a formula to ensure that the appropriate ratio of the Assessments to gross acres is maintained if fewer units are developed. However, no action by the District prohibits more than the maximum units shown in Exhibit B from being developed. In no event shall the District collect Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such

events as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the true-up methodology, as described in the Assessment Report, to any assessment reallocation pursuant to this paragraph would result in Assessments collected in excess of the District's total debt service obligation for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Assessments. Further, upon the District's review of the final plat for the developable acres, any unallocated Assessments shall become due and payable and must be paid prior to the District's approval of that plat.

(d) The application of the monies received from true-up payments or Assessments to the actual debt service obligations of the District, whether long term or short term, shall be set forth in the supplemental assessment resolution adopted for each series of Bonds actually issued. Such subsequent resolution shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution. Each such supplemental resolution shall also address the allocation of any impact fee credits expected to be received from the provision of the Project funded by the corresponding series of Bonds issued or to be issued.

SECTION 9. PROPERTY OWNED BY HOMEOWNERS ASSOCIATIONS, PROPERTY OWNERS ASSOCIATIONS OR GOVERNMENTAL ENTITIES. Property owned by units of local, state, and federal government shall not be subject to the Assessments without specific consent thereto. In addition, property owned by a property owners association or homeowners association that is exempt from special assessments under Florida law shall not be subject to the Assessments. If at any time, any real property on which Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Assessments thereon), all future unpaid Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

SECTION 10. ASSESSMENT NOTICE. The District's Secretary is hereby directed to record a general Notice of Assessments in the Official Records of Clay County, Florida, which shall be updated from time to time in a manner consistent with changes in the boundaries of the District.

SECTION 11. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 12. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 13. EFFECTIVE DATE. This Resolution shall become effective upon its adoption. **APPROVED AND ADOPTED THIS 9TH DAY OF OCTOBER, 2025.**

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

_____	_____
Secretary/Assistant Secretary	Chair/Vice-Chair, Board of Supervisors

Exhibit A: *Capital Improvement Plan,* dated June 13, 2025
Exhibit B: *Master Special Assessment Methodology Report,* dated July 8, 2025

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

9

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

9A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement
Being a Legal Notice

In the matter of Notice of Rule Development

LEGAL: 162099

Was published in said newspaper in the issues:

8/28/2025

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to me and subscribed before me 08/28/2025

CHRISTIE LOU WAYNE
MY COMMISSION # HH591264
EXPIRES: September 23, 2028

NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

NOTICE OF RULE DEVELOPMENT BY THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

In accord with Chapters 120 and 190, Florida Statutes, the Governors Park North Community Development District (**"District"**) hereby gives notice of its intention to develop Rules of Procedure to govern the operations of the District. The proposed rule number is 2026-ROP.

The Rules of Procedure will address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings, competitive purchase including procedure under the Consultants' Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, pre-qualification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

The purpose and effect of the Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with recent changes to Florida law. The specific grant of rulemaking authority for the adoption of the proposed revised Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes. The specific laws implemented in the proposed Rules of Procedure include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes.

A copy of the proposed Rules of Procedure and the related incorporated documents, if any, may be obtained by contacting the District Manager, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Phone (561) 571-0010.

Ernesto Torres, District Manager
Governors Park North
Community Development District

Legal 162099 Published 8/28/2025 in Clay County's Clay Today newspaper

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement
Being a Legal Notice

In the matter of Notice of Rulemaking

LEGAL: 162560

Was published in said newspaper in the issues:
9/4/2025

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Hugh Osteen III

Sworn to me and subscribed before me 09/04/2025

Christie Lou Wayne

CHRISTIE LOU WAYNE
MY COMMISSION # HH167004
EXPIRES: September 30, 2028

NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

NOTICE OF RULEMAKING

REGARDING THE RULES OF PROCEDURE OF THE

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

In accord with Chapters 120 and 190, Florida Statutes, the District hereby gives the public notice of its intent to adopt its proposed Rules of Procedure (the "**Proposed Rule**"). The Proposed Rule number is 2026-ROP. Prior notice of rule development relative to the Proposed Rule was published in the Clay Today on August 28, 2025.

A public hearing will be conducted by the Board of Supervisors (the "**Board**") of the Governors Park North Community Development District (the "**District**") on **October 9, 2025, at 12:00 p.m. at the Holiday Inn & Suites, 620 Wells Road, Orange Park, Florida 32073**, relative to the adoption of the Proposed Rule. Pursuant to Sections 190.011(5) and 190.012(3), Florida Statutes, the Proposed Rule will not require legislative ratification.

The specific grant of rulemaking authority for the adoption of the Proposed Rule includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes. The specific laws implemented in the Proposed Rule include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes.

A statement of estimated regulatory costs, as defined in Section 120.541(2), Florida Statutes, has not been prepared relative to the Proposed Rule. Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty one (21) days after publication of this notice to the District Manager's Office.

For more information regarding the public hearing, the Proposed Rule, or for a copy of the Proposed Rule and the related incorporated documents, if any, please contact the District Manager c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Phone (561) 571-0010, torrese@whhassociates.com (the "**District Manager's Office**").

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based.

At the public hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this public hearing because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1 800-955-8770 for aid in contacting the District Manager's Office.

Ernesto Torres, District Manager
Governors Park North
Community Development District
Legal 162560 Published 9/4/2025 in Clay County's Clay Today newspaper

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

9B

RESOLUTION 2026-06

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

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

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

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

PASSED AND ADOPTED this 9th day of October, 2025.

ATTEST:	**GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

Exhibit A: Rules of Procedure

EXHIBIT A

RULES OF PROCEDURE

[beginning on next page]

RULES OF PROCEDURE
GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

EFFECTIVE AS OF OCTOBER 9, 2025

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Rule 1.0 General.

(1) The Governors Park North Community Development District (the "**District**") was created pursuant to the provisions of Chapter 190 of the Florida Statutes, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the "**Rules**") is to describe the general operations of the District.

(2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.

(3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.

(4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

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

Rule 1.1 Board of Supervisors; Officers and Voting.

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

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

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

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

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

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

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

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

(b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.

(c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Section 190.007(2) and (3) of the Florida Statutes, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.

(f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

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

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

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

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

(6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.

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

(a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board's

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

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

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

(b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.

(c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.

(d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 112.3143, 190.006, 190.007, 286.012, Fla. Stat.

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

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

(a) Agenda packages for prior 24 months and next meeting;

(b) Official minutes of meetings, including adopted resolutions of the Board;

(c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;

(d) Adopted engineer's reports;

(e) Adopted assessment methodologies/reports;

(f) Adopted disclosure of public financing;

(g) Limited Offering Memorandum for each financing undertaken by the District;

(h) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;

(i) District policies and rules;

(j) Fiscal year end audits; and

(k) Adopted budget for the current fiscal year.

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

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

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

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

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

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

(5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.

(6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, 190.006, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

(1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:

(a) The date, time and place of the meeting, hearing or workshop;

(b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;

(c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and

(d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at 1 (877) 276-0889. 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. 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) The proposed rule number;

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

(iii) The law being implemented or interpreted;

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

(v) 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;

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

(vii) 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;

(viii) 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;

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

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

(xi) 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 set to those persons set forth in Section 5(C) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings. Any substantive change must be either be:

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

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

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

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

(7) Withdrawal of Proposed Rules.

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

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

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

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

(8) Rule Development Workshops.

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

(b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.

(c) The notice of any workshop shall be published in a newspaper of general circulation within the county or counties in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:

(i) The place, date, and time of the workshop;

(ii) The subject area that will be addressed; and

(iii) The District Manager's contact information.

(9) Petitions to Initiate Rulemaking.

(a) All Petitions to Initiate Rulemaking Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.

(b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

(c) If the petition is directed to an unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule.

(i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county or counties in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.

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

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

2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or

otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the "**Notice of Denial of Rulemaking Petition**"). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county or counties in which the District is located.

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

(10) Public Hearing.

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

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

(i) The date, time, and location of the public hearing; and

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

(11) Emergency Rule Adoption.

(a) The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action or if the Legislature authorizes the District to adopt emergency rules. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District.

(b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the "**Notice of Emergency Rule**") which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county or counties in which the District is located, and shall include the following information:

(i) The full text of the rule(s); and

(ii) The District's findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.

(c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.

(i) If an emergency rule is being renewed in accordance with Section 11(d) of this Rule, notice of the renewal of the emergency rule (the "**Notice of Renewal of Emergency Rule**") shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county or counties in which the District is located and shall include the specific facts and reasons for such renewal.

(ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 13 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.

(d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 11(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.

(e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 6(a) of this Rule.

(f) The District may repeal an emergency rule before it expires by publishing a notice ("**Notice of Repeal of Emergency Rule**") in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:

(i) The full text of the emergency rule and a summary thereof;

(ii) The rule number; and

(iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.

(12) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation within the county or counties in which the District is located.

(13) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record ("**Rulemaking Record**") which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, as applicable:

(a) A copy of the rule;

(b) Any material incorporated by reference in the rule;

(c) A detailed written statement of the facts and circumstances justifying the proposed rule;

(d) Any SERC for the rule, if required by Section 120.54(3)(b)1. of the Florida Statutes or otherwise prepared, and any information created or used by the District in determining whether a SERC is required;

(e) A statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;

(f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 8 of this Rule; and

(g) If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.

(14) Petitions to Challenge Rules.

(a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.

(i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available as provided in Section 120.541(1)(d) of the Florida Statutes, if applicable; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 7(c) of this Rule.

(ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.

(b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

(c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the

applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.

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

(e) Hearings held under this section shall be de novo in nature. For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. During the hearing, the hearing officer may:

(i) Administer oaths and affirmations;

(ii) Rule upon offers of proof and receive relevant evidence;

(iii) Regulate the course of the hearing, including any pre-hearing matters;

(iv) Enter orders; and

(v) Make or receive offers of settlement, stipulation, and adjustment.

(f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county or counties in which the District is located.

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

(a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "**substantial hardship**" means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, "**principles of fairness**" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.

(b) A person who is subject to regulation by a District rule may file a petition with the District, requesting a variance or waiver from the District's rule. Each petition shall specify:

(i) The rule from which a variance or waiver is requested;

(ii) The type of action requested;

(iii) The specific facts that would justify a waiver or variance for the petitioner; and

(iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

(c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.

(d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action. The District shall maintain a record of the type and disposition of each petition filed.

(16) Review of Adopted Rules.

(a) By January 1, 2026, District staff shall prepare a report that summarizes the District's existing rules anticipated to be reviewed during the current fiscal year, if any, and the recommended action on each rule (the "**Existing Rule Review Report**"). The Existing Rule Review Report shall be presented to the District's Board at a noticed Board meeting as soon as practicable after preparation by District staff. District staff shall continue to annually prepare an updated Existing Rule Review Report by January 1 of each year until all District rules have been reviewed. The District is not bound to review its existing rules in accordance with the schedule set forth in an Existing Rule Review Report, but is required to complete the review of at least twenty (20%) percent of its existing rules per year until all existing rules have been reviewed in accordance with this Section. In any event, all existing rules of the District shall be reviewed by July 1, 2030.

(b) Any new rule adopted after July 1, 2025, must be reviewed in the fifth year following adoption. Such review must be completed before the day that marks the sixth year since the adoption of the rule.

(c) In conducting its rule review process, the District shall determine whether each rule:

(i) Is a valid exercise of delegated legislative authority;

(ii) Has current statutory authority;

(iii) Reiterates or paraphrases statutory material;

(iv) Is in proper form;

(v) Is consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements;

(vi) Requires a technical or substantive update to reflect current use; and

(vii) Requires updated references to statutory citations and incorporated materials.

(d) By April 1 of each year in which a rule review is being undertaken, the District shall adopt a resolution evidencing the completion of rule review and authorizing one of the following actions relative to its rule review (the "**Rule Review Resolution**"):

(i) If the District determines that no change is necessary, the District Rule Review Resolution shall include the following information:

1. A copy of the reviewed rule;

2. A written statement of its intended action; and

3. Its assessment of factors specified in Section 16(c) of this Rule.

(ii) If the District determines that one or more technical changes are necessary, the District Rule Review Resolution shall include the following information:

1. A copy of the reviewed rule and the recommended technical change or changes coded by underlining new text and striking through deleted text;

2. A written statement of its intended action;

3. Its assessment of the factors specified in Section 16(c) of this Rule; and

4. The facts and circumstances justifying the technical change or changes to the reviewed rule.

(iii) If the District determines that the rule requires a substantive change, the District shall promptly initiate rulemaking in accordance with this Rule to make all changes, including any technical changes, and the District Rule Review Resolution shall include the following information:

1. A copy of the reviewed rule;

2. The recommended change or changes coded by underlining new text and striking through deleted text;

3. A written statement of its intended action; and

4. Its assessment of factors specified in Section 16(c) of this Rule.

(iv) If the District determines that the rule should be repealed, the District shall promptly initiate the repeal the rule in accordance with this Rule, and the District Rule Review Resolution shall

include the following information:

1. A written statement of its intended action; and

2. Its assessment of factors specified in subsection 16(c) of this Rule.

(e) The rule review is completed upon the District's adoption of the Rule Review Resolution and, if there is a substantive change or repeal of a rule approved the Board, the timely commencement of the rulemaking or rule repeal process set forth in this Rule. Promptly after completion of the rule review, the District shall publish a notice of the completed rule review ("**Notice of Completed Rule Review**") in a newspaper of general circulation within the county or counties in which the District is located. The Notice of Completed Rule Review shall identify the action taken by the District with respect to the reviewed rule.

(17) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings.

Specific Authority: §§ 190.011(5), 190.011(15), 190.035, Fla. Stat.
Law Implemented: §§ 120.54, 120.542, 120.5435, 120.56, 120.81(2)(b), 190.011(5), 190.035(2), Fla. Stat.

Rule 3.0 Competitive Purchase.

(1) Purpose and Scope. In order to comply with Sections 190.033(1) through (3), 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.

(3) Definitions.

(a) "**Competitive Solicitation**" means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.

(b) "**Continuing Contract**" means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars ($2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars ($200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.

(c) "**Contractual Service**" means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.

(d) "**Design-Build Contract**" means a single contract with a Design-Build Firm for the design and construction of a public construction project.

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

(i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or

(ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.

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

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

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

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

(i) "**Invitation to Bid**" is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.

(j) "**Invitation to Negotiate**" means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.

(k) "**Negotiate**" means to conduct legitimate, arm's length discussions and conferences to reach an agreement on a term or price.

(l) "**Professional Services**" means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm's or individual's professional employment or practice.

(m) "**Proposal (or Reply or Response) Most Advantageous to the District**" means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:

(i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;

(ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and

(iii) For a cost to the District deemed by the Board to be reasonable.

(n) "**Purchase**" means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.

(o) "**Request for Proposals**" or "**RFP**" is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and

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

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

(i) The ability and adequacy of the professional personnel employed by the entity/individual;

(ii) The past performance of the entity/individual for the District and in other professional employment;

(iii) The willingness of the entity/individual to meet time and budget requirements;

(iv) The geographic location of the entity's/individual's headquarters or office in relation to the project;

(v) The recent, current, and projected workloads of the entity/individual;

(vi) The volume of work previously awarded to the entity/individual;

(vii) Whether the cost components of the bid or proposal are appropriately balanced; and

(viii) Whether the entity/individual is a certified minority business enterprise.

(q) "**Responsive Bid**," "**Responsive Proposal**," "**Responsive Reply**," and "**Responsive Response**" all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

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

(2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm's qualification submittal:

(a) Hold all required applicable state professional licenses in good standing;

(b) Hold all required applicable federal licenses in good standing, if any;

(c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and

(d) Meet any qualification requirements set forth in the District's Request for Qualifications.

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

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

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

(4) Competitive Selection.

(a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:

(i) The ability and adequacy of the professional personnel employed by each consultant;

(ii) Whether a consultant is a certified minority business enterprise;

(iii) Each consultant's past performance;

(iv) The willingness of each consultant to meet time and budget requirements;

(v) The geographic location of each consultant's headquarters, office and personnel in relation to the project;

(vi) The recent, current, and projected workloads of each consultant; and

(vii) The volume of work previously awarded to each consultant by the District.

(b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.

(c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

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

(5) Competitive Negotiation.

(a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.

(b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that "wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting." In addition, any professional service contract under which such a certificate is required, shall contain a provision that "the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs."

(c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.

(d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

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

(7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 190.011(3), 190.033, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

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

(1) Establishment of Auditor Selection Committee. Prior to a public announcement under section (3) of this Rule that Auditing Services are required, the Board shall establish an auditor selection committee ("**Committee**"), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.

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

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

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and

(iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

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

(b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:

(i) Ability of personnel;

(ii) Experience;

(iii) Ability to furnish the required services; and

(iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

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

(3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation within the county or counties in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.

(4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals ("**RFP**"). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

(5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.

(6) Board Selection of Auditor.

(a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.

(d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is

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

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

(a) A provision specifying the services to be provided and fees or other compensation for such services;

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;

(c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;

(d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.

(e) Provisions required by law that require the auditor to comply with public records laws.

(8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

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

Rule 3.3 Purchase of Insurance.

(1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.

(2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:

(a) The Board shall cause to be prepared a Notice of Invitation to Bid.

(b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.

(c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.

(d) Bids shall be opened at the time and place noted in the Invitation to Bid.

(e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.

(f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.

(g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee

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

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

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

Rule 3.4 Pre-qualification

(1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:

(a) The Board shall cause to be prepared a Request for Qualifications.

(b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.

(c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the county or counties in which the project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars ($250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars ($250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars ($500,000).

(d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.

(e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

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

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

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

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

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

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

(j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

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

(2) Suspension, Revocation, or Denial of Qualification

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

(i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.

(ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.

(iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.

(iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.

(v) The vendor's qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the

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

(vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.

(vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.

(viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.

(ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.

(x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.

(xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.

(xii) The vendor or affiliate(s) has been convicted of a contract crime.

1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.

2. The term "**convicted**" or "**conviction**" means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of

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

(b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.

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

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

(e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

(i) Impacts on project schedule, cost, or quality of work;

(ii) Unsafe conditions allowed to exist;

(iii) Complaints from the public;

(iv) Delay or interference with the bidding process;

(v) The potential for repetition;

(vi) Integrity of the public contracting process;

(vii) Effect on the health, safety, and welfare of the public.

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

Rule 3.5 Construction Contracts, Not Design-Build.

(1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter 190 of the Florida Statutes, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, or overnight delivery service.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, or to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

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

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

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

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

(g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.

(i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.

(k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board

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

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

(3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

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

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

(6) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.6 Construction Contracts, Design-Build.

(1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:

(2) Procedure.

(a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.

(b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.

(c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.

(i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.

(ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation within the county in which the project is located. The notice shall allow at least

twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.

2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:

   a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;

   b. Hold all required applicable federal licenses in good standing, if any;

   c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;

   d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

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

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

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.

5. The Board shall have the right to reject all proposals if the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.

6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.

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

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.

9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.

10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

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

(4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.

(5) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 189.053, 190.033, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.7 Payment and Performance Bonds.

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

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

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

(1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of "**goods, supplies, and materials**" do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

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

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

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive

Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

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

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

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

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

(3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods,

supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.

(4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.

(5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 189.053, 190.033, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

(1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the county or counties in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by e-mail, United States Mail, hand delivery, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

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

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

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

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.

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

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

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

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

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

Rule 3.10 Contractual Services.

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

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

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

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

(1) Filing.

(a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

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

(c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post

the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

(d) The District does not accept documents filed by e-mail or facsimile transmission. Filings are only accepted during normal business hours.

(2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.

(3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via e-mail (with a delivery and read receipt), United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.

(4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:

(a) Administer oaths and affirmations;

(b) Rule upon offers of proof and receive relevant evidence;

(c) Regulate the course of the hearing, including any pre-hearing matters;

(d) Enter orders; and

(e) Make or receive offers of settlement, stipulation, and adjustment.

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

(5) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.

(6) Judicial Review. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.

(7) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(8) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

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

Rule 4.0 Effective Date.

These Rules shall be effective October 9, 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.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

10

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

10A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement
Being a Public Hearing

In the matter of October 9, 2025

LEGAL: 165210

Was published in said newspaper in the issues:
9/18/2025 and 9/25/2025

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Hugh Osteen III

Sworn to me and subscribed before me 09/25/2025

Christie Lou Wayne

CHRISTIE LOU WAYNE
MY COMMISSION # HH 531574
EXPIRES: September 20, 2028

NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2025 PROPOSED BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("**Board**") of the Governors Park North Community Development District ("**District**") will hold a public hearing and regular meeting as follows:
DATE: October 9, 2025
TIME: 12:00 p.m.
LOCATION: Holiday Inn and Suites
620 Wells Road
Orange Park, Florida 32073
The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("**Proposed Budget**"). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 Ph: (561) 571-0010 ("**District Manager's Office**"), during normal business hours.
The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearing and/or meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.
Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.
Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.
District Manager
Legal 165210 Published 9/18/2025 and 9/25/2025 in Clay County's Clay Today newspaper

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

10B

RESOLUTION 2026-07
[FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year ending September 30, 2025 ("**FY 2025**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Governors Park North Community Development District (**"District"**), proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

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

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Governors Park North Community Development District for the Fiscal Year Ending September 30, 2025."

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

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2025, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2025 or within 60 days following the end of the FY 2025 may amend its Adopted Budget for that fiscal year as follows:

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

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

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

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

PASSED AND ADOPTED THIS 9TH DAY OF OCTOBER, 2025.

ATTEST:

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2025 Budget

Exhibit A
FY 2025 Budget

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2025

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
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GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025

	Proposed Budget
REVENUES	
Landowner contribution	$ 50,490
Total revenues	50,490
EXPENDITURES	
Professional & administrative	
Management/accounting/recording**	6,000
Legal	25,000
Engineering	2,000
Telephone	50
Postage	500
Printing & binding	125
Legal advertising	7,500
Annual special district fee	175
Insurance	5,500
Contingencies/bank charges	1,750
Website hosting & maintenance	1,680
Website ADA compliance	210
Total expenditures	50,490
Excess/(deficiency) of revenues over/(under) expenditures	-
Fund balance - beginning (unaudited)	-
Fund balance - ending (projected)	
Unassigned	-
Fund balance - ending	$ -

**WHA will charge a reduced management fee of $2,000 per month until bonds are issued.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES	
Professional & administrative	
Management/accounting/recording**	$ 6,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Telephone	50
Postage	500
Telephone and fax machine.	
Printing & binding	125
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	7,500
Letterhead, envelopes, copies, agenda packages	
Annual special district fee	175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Insurance	5,500
Annual fee paid to the Florida Department of Economic Opportunity.	
Contingencies/bank charges	1,750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	1,680
Website ADA compliance	210
Total expenditures	$ 50,490

*These items will be realized when bonds are issued.
**WHA will charge a reduced management fee of $2,000 per month until bonds are issued.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

11

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

11A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement
Being a Legal Notice

In the matter of FY 2026 Proposed Budget

LEGAL: 165234

Was published in said newspaper in the issues:
9/18/2025 and 9/25/2025

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Hugh Osteen III

Sworn to me and subscribed before me 09/25/2025

Christie Lou Wayne

NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 PROPOSED BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors (**"Board"**) of the Governors Park North Community Development District (**"District"**) will hold a public hearing and regular meeting as follows:
DATE: October 9, 2025
TIME: 12:00 p.m.
LOCATION: Holiday Inn and Suites
620 Wells Road
Orange Park, Florida 32073
The purpose of the public hearing is to receive comments and objections on the adoption of the District's proposed budget(s) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (**"Proposed Budget"**). A regular Board meeting of the District will also be held at the above time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 Ph: (561) 571-0010 (**"District Manager's Office"**), during normal business hours.
The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and/or meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearing and/or meeting.
There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.
Any person requiring special accommodations at the public hearing or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.
Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.
District Manager
Legal 165234 Published 9/18/2025 and 9/25/2025 in Clay County's Clay Today newspaper

GOVERNORS PARK NORTH

COMMUNITY DEVELOPMENT DISTRICT

11B

RESOLUTION 2026-08
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Governors Park North Community Development District (**"District"**), proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

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

b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Governors Park North Community Development District for the Fiscal Year Ending September 30, 2026."

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

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

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

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

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

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

PASSED AND ADOPTED THIS 9TH DAY OF OCTOBER, 2025.

ATTEST:

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Exhibit A
FY 2026 Budget

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
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GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026

	Proposed Budget
REVENUES	
Landowner contribution	$ 88,290
Total revenues	88,290
EXPENDITURES	
Professional & administrative	
Management/accounting/recording**	48,000
Legal	25,000
Engineering	2,000
Dissemination agent*	2,000
Telephone	200
Postage	500
Printing & binding	500
Legal advertising	1,750
Annual special district fee	175
Insurance	5,500
Contingencies/bank charges	1,750
Website hosting & maintenance	705
Website ADA compliance	210
Total expenditures	88,290
Excess/(deficiency) of revenues over/(under) expenditures	-
Fund balance - beginning (unaudited)	-
Fund balance - ending (projected)	
Unassigned	-
Fund balance - ending	$ -

*These items will be realized when bonds are issued.
**WHA will charge a reduced management fee of $2,000 per month until bonds are issued.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES

EXPENDITURES	
Professional & administrative	
Management/accounting/recording**	$ 48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Dissemination agent*	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Telephone	200
Postage	500
Telephone and fax machine.	
Printing & binding	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Legal advertising	1,750
Letterhead, envelopes, copies, agenda packages	
Annual special district fee	175
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Insurance	5,500
Contingencies/bank charges	1,750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Total expenditures	$ 88,290

*These items will be realized when bonds are issued.

**WHA will charge a reduced management fee of $2,000 per month until bonds are issued.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

12

GT GreenbergTraurig

Robert C. Gang, Esq
(305) 579-0886
gangr@gtlaw.com

July 14, 2025

Governors Park North Community Development District
c/o Wrathell, Hunt and Associates, LLC
2300 Glades Road
Suite 410W
Boca Raton, FL 33431

Attention: Craig A. Wrathell
District Manager

Re: Bond Counsel – Governors Park North Community Development District

Ladies and Gentlemen:

Greenberg Traurig P.A. would be pleased to serve as Bond Counsel to Governors Park North Community Development District (the "District") in connection with its proposed financing program involving the issuance of special assessment bonds which will provide infrastructure for an approximately 802-acre community ultimately serving approximately 1,759 residential dwelling units and approximately related industrial use located within unincorporated Clay County, Florida. For purposes of this letter, we have assumed that the District will issue long term "permanent" bonds to finance public infrastructure for multiple phases in multiple series. Because the amount and timing of a series of bonds is undetermined at this time, we would propose a flat fee structure. Absent unusual circumstances, including inordinate delays or major changes in structure, we would expect to charge a fee in the range of approximately $55,000 to $60,000 for the initial series of bonds.

Assistance to District counsel in the validation of the District's financing program in Circuit Court will be included in the fees quoted above. We assume that District counsel will take the lead in the validation process. A flat amount of $3,000 will be added to our invoice at bond closing to cover expenses. CD or other electronic transcripts will be provided after closing of each series at no charge. In the event that for any reason the District is unable to complete a financing that the finance team has been working on, we would expect to be paid for our time and expenses at our normal hourly rates less 10%, subject to a cap equal to the otherwise applicable fixed fee set forth above. In such an unlikely case, we would expect that payment would be made under a developer funding agreement with Governors Park Property Holdings, LLC or affiliates or principals thereof.

We would appreciate it if this fee arrangement for special assessment bonds could be presented to the Board of Supervisors at its organizational meeting on July 8, 2025. If the

foregoing proposal is acceptable to the District, please so indicate by executing this letter and emailing a copy back to me.

We look forward to serving the District as its Bond Counsel.

Yours sincerely,

Robert C. Gang

Accepted and agreed to
this ___ day of July, 2025

Chair, Board of Supervisors

RCG/ech

cc: Noah Breakstone
Kevin Kramer

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

14

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

14A

CLAY TODAY

PUBLISHER AFFIDAVIT

PUBLISHER AFFIDAVIT
CLAY TODAY
Published Weekly
Fleming Island, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared Hugh Osteen, who on oath says that he is the publisher of the "Clay Today" a newspaper published weekly at Fleming Island in Clay County, Florida; that the attached copy of advertisement
Being a Legal Notice

In the matter of Request for Proposals for Annual Audit Services

LEGAL: 164143

Was published in said newspaper in the issues:

9/11/2025

Affiant Further says that said "Clay Today" is a newspaper published at Fleming Island, in said Clay County, Florida, and that the said newspaper Has heretofore been continuously published in said Clay County, Florida, Weekly, and has been entered as Periodical material matter at the post Office in Orange Park, in said Clay County, Florida, for period of one year next proceeding the first publication of the attached copy of advertisement; and affiant further says that he has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to me and subscribed before me 09/11/2025

NOTARY PUBLIC, STATE OF FLORIDA

3513 US HWY 17 Fleming Island FL 32003
Telephone (904) 264-3200
FAX (904) 264-3285
E-Mail: legal@claytodayonline.com
Christie Wayne christie@osteenmediagroup.com

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Governors Park North Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Clay County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Governors Park North Community Development District." Proposals must be received by 12:00 p.m. on September 18, 2025, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

Legal 164143 Published 9/11/2025 in Clay County's Clay Today newspaper

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

14B

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Governors Park North Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2025, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Clay County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2025, be completed no later than June 30, 2026.

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District Manager

Run date: *must be published in at least one newspaper of general circulation in the District and the county in which the District is located. The public announcement must allow for at least 7 days for the submission of proposals.*

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2025
Clay County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than September 18, 2025 at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) electronic and one (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Governors Park North Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions ("**Proposal Documents**").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be

filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA

1. Ability of Personnel. **(20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. **(20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. *Understanding of Scope of Work.* **(20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. **(20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. **(20 Points)*****

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total **(100 Points)**

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

14C

GOVERNORS PARK NORTH

COMMUNITY DEVELOPMENT DISTRICT

14CI

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

---

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

September 29, 2025

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Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

September 29, 2025

Governors Park North Community Development District
Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Governors Park North Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Governors Park North Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Governors Park North Community Development District
September 29, 2025

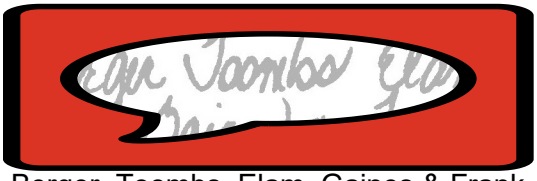
Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. Maritza Stonebraker is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Governors Park North Community Development District.

Very truly yours,



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	Total
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	6
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Governors Park North Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 34 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

South Village Community Development District
Darrin Mossing, Governmental Management Services LLC
(407) 841-5524

Gateway Community Development District
Stephen Bloom, Severn Trent Management
(954) 753-5841

Habitat Community Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District

Poinciana West Community Development District

Port of the Islands Community Development District

Portofino Isles Community Development District

Quarry Community Development District

Renaissance Commons Community Development District

Reserve Community Development District

Reserve #2 Community Development District

River Glen Community Development District

River Hall Community Development District

River Place on the St. Lucie Community Development District

Rivers Edge Community Development District

Riverwood Community Development District

Riverwood Estates Community Development District

Rolling Hills Community Development District

Rolling Oaks Community Development District

Sampson Creek Community Development District

San Simeon Community Development District

Six Mile Creek Community Development District

South Village Community Development District

Southern Hills Plantation I Community Development District

Southern Hills Plantation III Community Development District

South Fork Community Development District

St. John's Forest Community Development District

Stoneybrook South Community Development District

Stoneybrook South at ChampionsGate Community Development District

Stoneybrook West Community Development District

Tern Bay Community Development District

Terracina Community Development District

Tison's Landing Community Development District

TPOST Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits,

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties
(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board
Indian River School District – Internal Accounts

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be $3,500 for the year ended September 30, 2025, $3,600 for the year ended September 30, 2026, $3,700 for the year ended September 30, 2027, $3,800 for the year ended September 30, 2028, and $3,900 for the year ended September 30, 2029. In addition, if a bond issuance occurs in the fiscal year ended September 30, 2025, there will be a fee of $1,400 for each additional bond. The fee is contingent upon the financial records and accounting systems of Governors Park North Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Governors Park North Community Development District as of September 30, 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

Education
- University of Central Florida, B.A. – Accounting
- Barry University – Master of Professional Accountancy

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy
- Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Associate Member, Florida Government Finance Office Associates
- Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010**)**
- Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- St. Lucie District School Board Superintendent Search Committee (2013 – present)
- Board Member – Phrozen Pharoes (2019-2021)

Professional Experience
- Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19th Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

  Not-for-Profit Auditing Financial Results and Compliance Requirements
  Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

Education
- University of North Florida, B.B.A. – Accounting
- University of Alicante, Spain – International Business
- Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Director – 12 years

Education
- Indian River State College, A.A. – Accounting
- Florida Atlantic University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate member of the Government Finance Officers Association

Professional Experience
- Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Director – 10 years

Education
- Indian River State College, B.S. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Affiliate of the Government Finance Officers Association

Professional Experience
- Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education
- Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
    - Governmental Accounting Report and Audit Update
    - Analytical Procedures, FICPA
    - Annual Update for Accountants and Auditors
    - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Director – 12 years

Education
- University of Central Florida, B.S. – Accounting
- Florida Atlantic University, MACC

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association

Professional Experience
- Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education
- Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
  Governmental Accounting Report and Audit Update
  Annual Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

Education
- Stetson University, B.B.A. – Accounting

Registrations
- Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience
- Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:
Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:
The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Senior Accountant – 14 years

Education
- Florida Atlantic University, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Personnel Qualifications and Experience

Bryan Snyder
Manager – 11 years

Education
- Florida Atlantic University, B.B.A. – Accounting

Professional Experience
- Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education
- Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA
Senior Accountant – 5 years

Education

- Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon
Senior Accountant – 4 years

Education

- Indian River State College, B.S. – Accounting
- Florida Gulf Coast University, M.S. – Accounting

Professional Experience

- Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- Mr. Dixon is currently studying to pass the CPA exam.

Personnel Qualifications and Experience

Brennen Moore
Staff Accountant – 3 years

Education
- Indian River State College, B.S. – Accounting

Professional Experience
- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education
- Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 2 years

Education

- Indian River State College, B.S. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 2 years

Education

- Stetson University, B.B.A. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Ms. Zicari participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Deandre McFadden
Staff Accountant – 1 year

Education

- Florida Atlantic University, B.S. – Accounting

Professional Experience

- Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- Mr. McFadden participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)

BodinePerry
Certified Public Accountants & Advisors

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS

DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2025
Clay County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than September 18, 2025, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) unbound and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “Auditing Services – Governors Park North Community Development District #2 Community Development District” on the face of it. Please include pricing for each additional bond issuance.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of the District's limited waiver of liability contained in Section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

D. The lump sum cost of the provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA

1. Ability of Personnel. **(20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

2. Proposer's Experience. **(20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. **(20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. **(20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. **(20 Points)*****

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total **(100 Points)**

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

GOVERNORS PARK NORTH

COMMUNITY DEVELOPMENT DISTRICT

14CII

Governors Park North Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833

591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952

Contact:

Jim Hartley, CPA
Principal

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DMHB **DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.**
CERTIFIED PUBLIC ACCOUNTANTS

Governors Park North
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Governors Park North Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➢ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria

- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews

- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Professional Staff Resources (Continued)***

  - Audits of franchise fees received from outside franchisees
  - Preparation of annual reports to the State Department of Banking and Finance
  - Audits of Internal Controls – Governmental Special Project
  - Assistance with Implementation of current GASB pronouncements

- ***Current and Near Future Workload***

  In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

- ***Identification of Audit Team***

  The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

  The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

  A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

  Jim Hartley, CPA – Engagement Partner (resume attached)
  Will assist in the field as main contact

  Jay McBee, CPA – Technical Reviewer (resume attached)

  Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall's Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining "best practice" accounting policies and procedures. Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall's Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

- ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

- ***Procedures for Ensuring Quality Control & Confidentiality***

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

- ***Independence***

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

- ***Independence (Continued)***

  - Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
  - ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
  - Chapter 21A-21, Florida Administrative Code
  - Section 473.315, Florida Statutes
  - Government Auditing Standards, issued by the Comptroller General of the United States

- ***Computer Auditing Capabilities***

  DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

  We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

  - Understand the computer control environment's effect on internal controls
  - Conclude on whether aspects of the environment require special audit attention
  - Make preliminary determination of comments for inclusion in our management letter

  This evaluation includes:

  - System hardware and software
  - Organization and administration
  - Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	**Jim Hartley**			√	**250-300**
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	**Mark Barnes**		√	√	**800**
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	**Jim Hartley**	√	√	√	**600**
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	**Jim Hartley**			√	**100**
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	**Jay McBee**				**60**
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	**Jay McBee**				**60**
Tradition Community Development District 1-10 Alan Mishlove,District Finance Manager (407)382-3256	2002 - current	√	**Jim Hartley**			√	**350**
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	**Jim Hartley**				**50**

TECHNICAL APPROACH

a. ***An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:

    a. Rules of the Auditor General for form and content of governmental audits
    b. Regulations of the State Department of Banking and Finance
    c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.

2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
I. Planning Phase:							
Meetings and discussions with Governors Park North Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
II. Detailed Audit Phase:							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
III. Closing Phase:							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
IV. Reporting Phase:							
Review or assist in preparation of financial statement for Governors Park North Community Development District							
Prepare management letter and other special reports							
Exit conference with Governors Park North Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Governors Park North Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Governors Park North Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Governors Park North Community Development District as follows:

September 2025	$ 2,850
September 2026	$ 2,950
September 2027	$ 3,150
September 2028	$ 3,350
September 2029	$ 3,500

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If bonds are issued the fee would increase by $1,250. The fee for subsequent annual renewals would be agreed upon separately.

GOVERNORS PARK NORTH

COMMUNITY DEVELOPMENT DISTRICT

14CIII

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: September 29, 2025
12:00PM

Submitted to:
Governors Park North
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

September 29, 2025

Governors Park North Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to Governors Park North Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

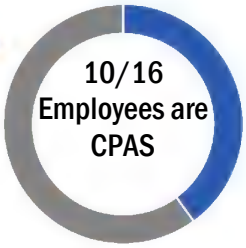
Grau's Focus and Experience

Our Team

3 Partners

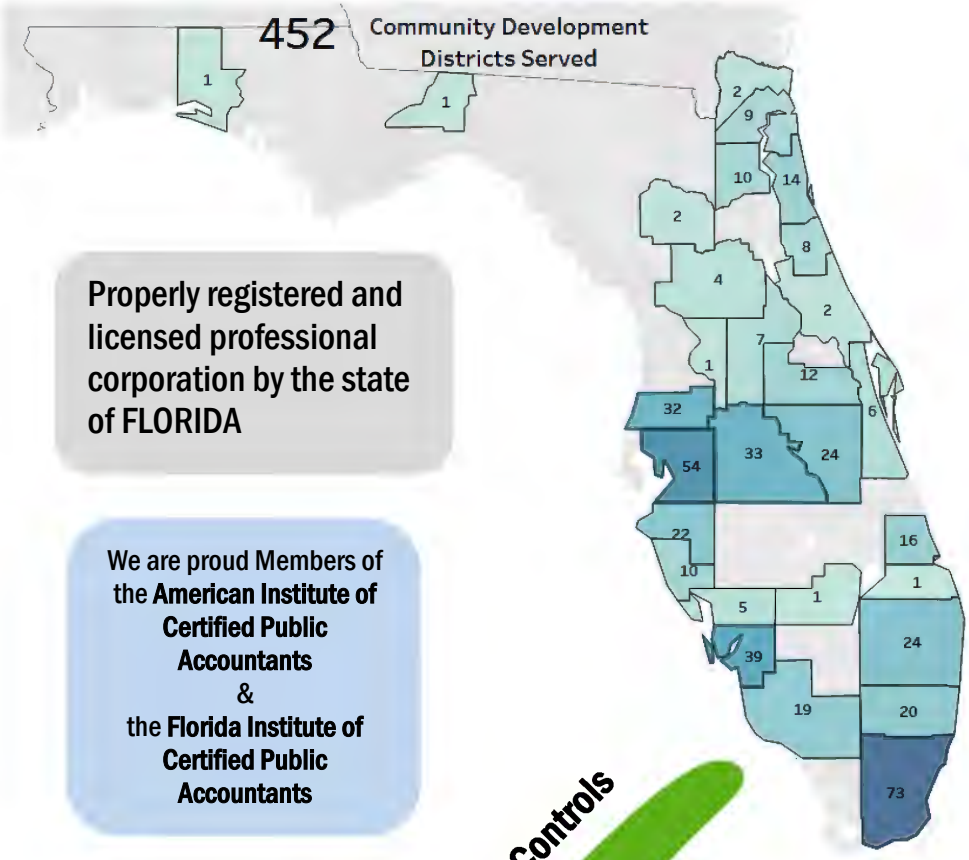
11 Professional Staff

2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

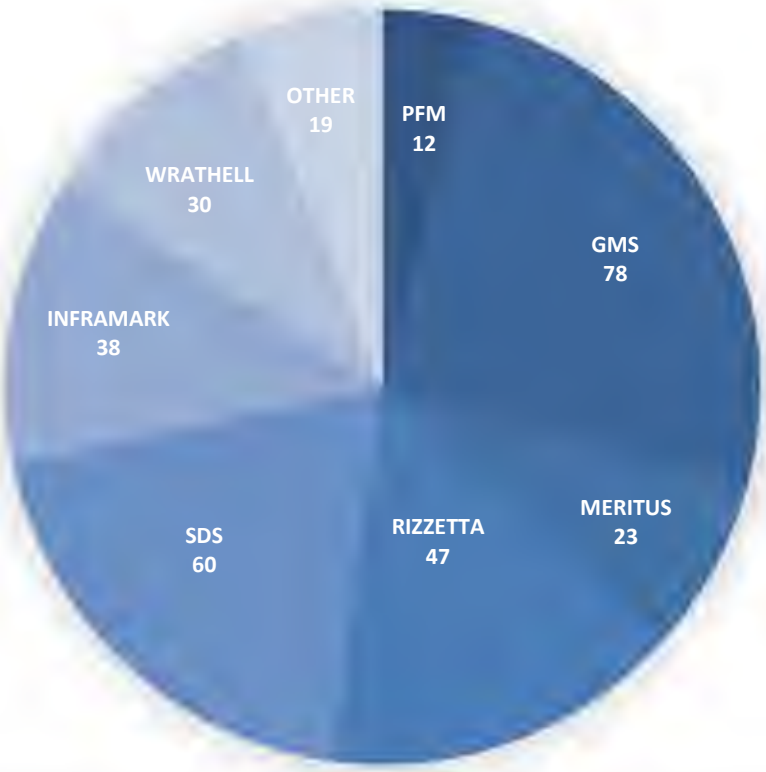
cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 40 hours; Accounting, Auditing and Other: 53 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 64 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
-David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.

Antonio 'Tony 'J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	40
Accounting, Auditing and Other	53
Total Hours	93 (*includes of 4 hours of Ethics CPE)*

David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served *(partial list)*

(>300) Various Special Districts
Aid to Victims of Domestic Abuse
Boca Raton Airport Authority
Broward Education Foundation
CareerSource Brevard
CareerSource Central Florida 403 (b) Plan
City of Lauderhill GERS
City of Parkland Police Pension Fund
City of Magnolia Island GERS
Coquina Water Control District
Central County Water Control District
City of Miami (program specific audits)
City of West Park
Coquina Water Control District
East Central Regional Wastewater Treatment Facl.
East Naples Fire Control & Rescue District
Hispanic Human Resource Council
Loxahatchee Groves Water Control District
Old Plantation Water Control District
Pinetree Water Control District
San Carlos Park Fire & Rescue Retirement Plan
South Indian River Water Control District
South Trail Fire Protection & Rescue District
Town of Haverhill
Town of Hypoluxo
Town of Hillsboro Beach
Town of Lantana
Town of Lauderdale By-The–Sea Volunteer Fire Pension
Town of Pembroke Park
Village of Wellington
Village of Golf

Professional Education (over the last two years)

Course	**Hours**
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (*includes 4 hours of Ethics CPE)*

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***exceed those expectations***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:

Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

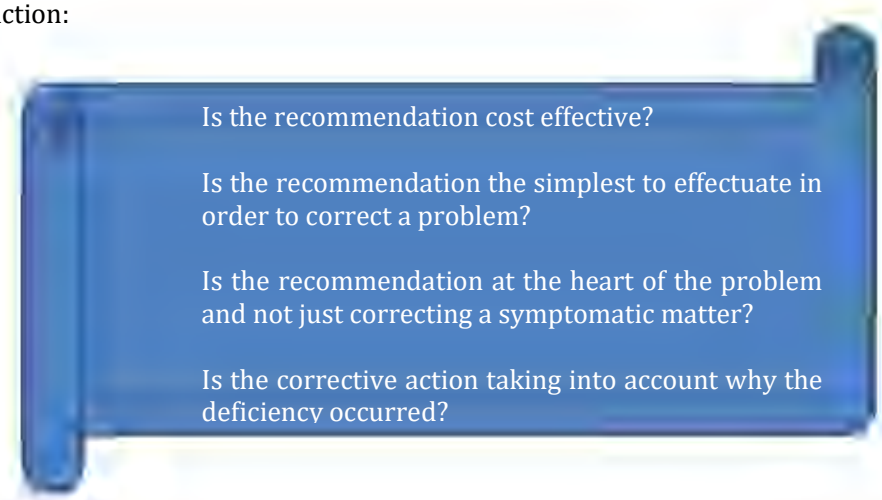
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

Year Ended September 30,	Fee
2025	$3,000
2026	$3,100
2027	$3,200
2028	$3,300
2029	$3,400
TOTAL (2025-2029)	**$16,000**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by $1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**491**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing Governors Park North Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

14D

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH THE REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
Berger, Toombs, Elam, Gaines & Frank						
DiBartolomeo, McBee, Hartley & Barnes, P.A.						
Grau & Associates						

NOTES:

Completed by: _____ Date: _____

Board Member's Signature

_____

Printed Name of Board Member

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

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GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes □ No □

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes □ No □

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes □ No □

2. INFRASTRUCTURE AND FACILITIES MAINTENANCE

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes □ No □

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes □ No □

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes □ No □

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes □ No □

District Manager	Chair/Vice Chair, Board of Supervisors
Print Name	Print Name
Date	Date

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2026-09

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District's records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The District's local records office shall be located at:

LOCATION: _____

_____

_____

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 9th day of October, 2025.

ATTEST:

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
AUGUST 31, 2025

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
AUGUST 31, 2025

	General Fund	Total Governmental Funds
ASSETS		
Due from Landowner	$ 18,058	$ 18,058
Total assets	$ 18,058	$ 18,058
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 4,128	$ 4,128
Accrued wages payable	400	400
Accrued taxes payable	30	30
Landowner advance	6,000	6,000
Landowner advance - legal advertising	7,500	7,500
Total liabilities	18,058	18,058
DEFERRED INFLOWS OF RESOURCES		
Deferred receipts	4,558	4,558
Total deferred inflows of resources	4,558	4,558
Fund balances:		
Unassigned	(4,558)	(4,558)
Total fund balances	(4,558)	(4,558)
Total liabilities, deferred inflows of resources and fund balances	$ 18,058	$ 18,058

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED AUGUST 31, 2025

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	$ -	$ -	$ 50,490	0%
Total revenues	-	-	50,490	0%
EXPENDITURES				
Professional & administrative				
Supervisors	-	431	-	N/A
Management/accounting/recording**	2,000	4,000	6,000	67%
Legal	-	-	25,000	0%
Engineering	-	-	2,000	0%
Telephone	17	33	50	66%
Postage	-	11	500	2%
Printing & binding	41	83	125	66%
Legal advertising	-	-	7,500	0%
Annual special district fee	-	-	175	0%
Insurance	-	-	5,500	0%
Contingencies/bank charges	-	-	1,750	0%
Website hosting & maintenance	-	-	1,680	0%
Website ADA compliance	-	-	210	0%
Total expenditures	2,058	4,558	50,490	9%
Excess/(deficiency) of revenues over/(under) expenditures	(2,058)	(4,558)	-	
Fund balances - beginning	(2,500)	-	-	
Fund balances - ending	$ (4,558)	$ (4,558)	$ -	

**WHA will charge a reduced management fee of $2,000 per month until bonds are issued.

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

MINUTES A

DRAFT

MINUTES OF MEETING
GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

An Organizational Meeting of the Governors Park North Community Development District was held on July 8, 2025 at 12:00 p.m., the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073.

Present:

Joshua Breakstone	Chair
Noah Breakstone	Vice Chair
Kevin Kramer	Assistant Secretary
Aharon Benyowitz	Assistant Secretary
Shira Fertel	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Michael Eckert	District Counsel
Peter Ma	District Engineer
Jason Gonzalez (via telephone)	Bond Counsel

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

Mr. Torres called the meeting to order at 12:06 p.m. Initial Board Supervisors Kevin Kramer, Noah Breakstone and Joshua Breakstone were present.

SECOND ORDER OF BUSINESS **Public Comments**

No members of the public spoke.

PART 1: GENERAL DISTRICT ITEMS

GENERAL DISTRICT ITEMS

THIRD ORDER OF BUSINESS **Administration of Oath of Office to Initial Board of Supervisors**

Kevin Kramer, Joshua Breakstone and Noah Breakstone, Samantha Breakstone and Justin Onorato were named as the initial Board Supervisors in the Ordinance establishing the District. Since then, Samantha Breakstone and Justin Onorato submitted notification that they will not assume seats on the Board. Mr. Eckert stated that, as such, the three remaining

Supervisors identified in the Ordinance will be sworn in first, and after the declinations are considered, additional Supervisors can be appointed.

Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Kevin Kramer, Joshua Breakstone and Noah Breakstone.

- **Acceptance of Declinations of Justin Onorato and Samantha Breakstone**

  This item was an addition to the agenda.

> **On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, the declinations/resignations of Justin Onorato and Samantha Breakstone, were accepted.**

- **Appointments to Fill Seats Declined by Justin Onorato and Samantha Breakstone and Administration of Oath of Office**

  This was an addition to the agenda.

Mr. Noah Breakstone nominated Shira Fertel to fill the vacant Seat. No other nominations were made.

> **On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, the appointment of Shira Fertel to the vacant Seat, was approved.**

Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Shira Fertel.

Mr. Noah Breakstone nominated Aharon Benyowitz to fill the vacant Seat. No other nominations were made.

> **On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, the appointment of Aharon Benyowitz to the vacant Seat, was approved.**

Mr. Torres, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Aharon Benyowitz.

The following items were provided:

A. Required Ethics Training and Disclosure Filing

B. Membership, Obligations and Responsibilities

C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees

D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

FOURTH ORDER OF BUSINESS **Consideration of Resolution 2025-01, Electing and Designating Certain Officers of the District, and Providing for an Effective Date**

Mr. Torres presented Resolution 2025-01. Mr. Joshua Breakstone nominated the following slate:

Chair	Joshua Breakstone
Vice Chair	Noah Breakstone
Assistant Secretary	Shira Fertel
Assistant Secretary	Kevin Kramer
Assistant Secretary	Aharon Benyowitz
Assistant Secretary	Ernesto Torres
Assistant Secretary	Felix Rogriguez
Secretary	Craig Wrathell
Treasurer	Craig Wrathell
Assistant Treasurer	Jeffrey Pinder

No other nominations were made.

On MOTION by Mr. Joshua Breakstone and seconded by Mr. Kramer, with all in favor, Resolution 2025-01, Electing, as nominated, and Designating Certain Officers of the District, and Providing for an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2025-02, Designating a Date, Time, and Location for Landowners' Meeting of the District, and Providing for an Effective Date**

Mr. Torres presented Resolution 2025-02. It was noted that meetings will generally be held on the second Thursday of each month; meetings will be coordinated with the Governors Park South and Greenbriar CDDs.

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2025-02, Designating a Date, Time, and Location of August 21, 2025 at 12:00 p.m., the Holiday Inn and Suites, 620 Wells Road, Orange

Park, Florida 32073, for a Landowners' Meeting of the District, and Providing for an Effective Date, was adopted.

PART 2: CONSENT AGENDA (ORGANIZATIONAL ITEMS, BANKING ITEMS & BUDGETARY AND ADMINISTRATIVE ITEMS)

ORGANIZATIONAL ITEMS

SIXTH ORDER OF BUSINESS **Consideration of the Following Consent Agenda Organizational Items:**

Mr. Torres presented the following Consent Agenda Items:

A. Resolution 2025-03, Appointing and Fixing the Compensation of the District Manager and Methodology Consultant; Providing an Effective Date

- **Agreement for District Management Services: Wrathell, Hunt and Associates, LLC**

B. Resolution 2025-04, Appointing District Counsel for the District, and Authorizing Compensation; and Providing for an Effective Date

- **Fee Agreement: Kutak Rock LLP**

C. Resolution 2025-05, Designating a Registered Agent and Registered Office of the District, and Providing for an Effective Date

D. Resolution 2025-06, Appointing an Interim District Engineer for the Governors Park North Community Development District, Authorizing Its Compensation and Providing for an Effective Date

- **Interim Engineering Services Agreement: England-Thims & Miller, Inc.**

E. Authorization of Request for Qualifications (RFQ) for Engineering Services

F. Resolution 2025-07, Designating the Primary Administrative Office and Principal Headquarters of the District and Providing an Effective Date

G. Resolution 2025-08, Providing for the Appointment of a Records Management Liaison Officer; Providing the Duties of the Records Management Liaison Officer; Adopting a Records Retention Policy; and Providing for Severability and Effective Date

H. Resolution 2025-09, Ratifying, Confirming and Approving the Recording of the Notice of Establishment for the Governors Park North Community Development District

I. Authorization of Request for Proposals (RFP) for Annual Audit Services

- **Designation of Board of Supervisors as Audit Committee**

J. Strange Zone, Inc., Quotation #M25-027 for District Website Design, Maintenance and Domain Web-Site Design Agreement

K. Resolution 2025-10, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an Effective Date

L. Goals and Objectives Reporting [HB7013 - Special Districts Performance Measures and Standards Reporting]

M. Consideration of E-Verify Memorandum

On MOTION by Mr. Joshua Breakstone and seconded by Mr. Kramer, with all in favor, Consent Agenda Items 6A through 6M, were adopted, approved, ratified and/or accepted.

BANKING ITEMS

SEVENTH ORDER OF BUSINESS **Consideration of the Following Consent Agenda Banking Items:**

Mr. Torres presented the following Consent Agenda Items:

A. Resolution 2025-11, Directing the District Manager to Appoint Signors on the Local Bank Account; and Providing an Effective Date

B. Resolution 2025-12, Authorizing the District Manager or Treasurer to Execute the Public Depositors Report; Authorizing the Execution of Any Other Financial Reports as Required by Law; Providing for an Effective Date

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, Consent Agenda Items 7A and 7B, were adopted.

BUDGETARY AND ADMINISTRATIVE ITEMS

EIGHTH ORDER OF BUSINESS **Consideration of the Following Consent Agenda Budgetary Items:**

Mr. Torres presented the following Consent Agenda Items:

A. Fiscal Year 2024/2025 Budget Funding Agreement

B. Fiscal Year 2025/2026 Budget Funding Agreement

C. Resolution 2025-13, Adopting the Alternative Investment Guidelines for Investing Public Funds in Excess of Amounts Needed to Meet Current Operating Expenses, in Accordance with Section 218.415(17), Florida Statutes

D. Resolution 2025-14, Authorizing the Disbursement of Funds for Payment of Certain Continuing Expenses Without Prior Approval of the Board of Supervisors; Authorizing the Disbursement of Funds for Payment of Certain Non-Continuing Expenses Without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for an Effective Date

E. Resolution 2025-15, Adopting a Policy for Reimbursement of District Travel Expenses; and Providing for Severability and an Effective Date

F. Resolution 2025-16, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date

G. Resolution 2025-17, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Consent Agenda Items listed in the Eighth Order of Business, were adopted, approved, ratified and/or accepted.

PART 3: NON-CONSENT AGENDA (ORGANIZATIONAL ITEMS, BANKING ITEMS & BUDGETARY ITEMS)

ORGANIZATIONAL ITEMS

NINTH ORDER OF BUSINESS **Consideration of the Following Non-Consent Agenda Organizational Items:**

A. Resolution 2025-18, Designating the Location of the Local District Records Office and Providing an Effective Date

This item was deferred.

B. Resolution 2025-19, 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

I. Rules of Procedure

II. Notices of Rule Development and Rulemaking

Mr. Torres presented Resolution 2025-19 and the accompanying Exhibits.

On MOTION by Mr. Joshua Breakstone and seconded by Mr. Kramer, with all in favor, Resolution 2025-19, to Designate Date, Time and Place of October 9, 2025 at 12:00 p.m., the Holiday Inn and Suites, 620 Wells Road, Orange Park,

Florida 32073, for a Public Hearing and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure; and Providing an Effective Date, was adopted.

C. Resolution 2025-20, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Remainder of Fiscal Year 2024/2025 and Providing for an Effective Date

Mr. Torres presented Resolution 2025-20. The consensus was that meetings will be held on the second Thursday of every month at 12:00 p.m., at this location.

The following will be inserted into the Fiscal Year 2025 Meeting Schedule:

MEETING DATES: August 14, 2025 and September 11, 2025

TIME: 12:00 PM

LOCATION: Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073

On MOTION by Mr. Joshua Breakstone and seconded by Mr. Noah Breakstone, with all in favor, Resolution 2025-20, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Remainder of Fiscal Year 2024/2025 and Providing for an Effective Date, was adopted.

D. Resolution 2025-21, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date

Mr. Torres presented Resolution 2025-21. The consensus was that meetings will be held on the second Thursday of every month at 12:00 p.m., at this location.

The following will be inserted into the Fiscal Year 2026 Meeting Schedule:

MEETING DATES: October 9, 2025; November 13, 2025; December 11, 2025; January 8, 2026; February 12, 2026; March 12, 2026; April 9, 2026; May 14, 2026; June 11, 2026; July 9, 2026; August 13, 2026; and September 10, 2026

TIME: 12:00 PM

LOCATION: Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073

On MOTION by Mr. Joshua Breakstone and seconded by Mr. Noah Breakstone, with all in favor, Resolution 2025-21, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2025/2026 and Providing for an Effective Date, was adopted.

E. Board Member Compensation: 190.006 (8), F.S.

Two Board Members elected to receive the allowable compensation of $200 per meeting, up to a maximum of $4,800 per year.

F. Resolution 2025-22, Setting Forth the Policy of the Governors Park North Community Development District Board of Supervisors with Regard to the Support and Legal Defense of the Board of Supervisors and District Officers and Providing for an Effective Date

- **Authorization to Obtain General Liability and Public Officers' Insurance**

On MOTION by Mr. Noah Breakstone and seconded by Mr. Kramer, with all in favor, Resolution 2025-22, Setting Forth the Policy of the Governors Park North Community Development District Board of Supervisors with Regard to the Support and Legal Defense of the Board of Supervisors and District Officers and Providing for an Effective Date, was adopted, and authorizing Staff to obtain General Liability and Public Officers' Insurance, was approved.

G. Resolution 2025-23, Providing for the Public's Opportunity to Be Heard; Designating Public Comment Periods; Designating a Procedure to Identify Individuals Seeking to Be Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for Severability and an Effective Date

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2025-23, Providing for the Public's Opportunity to Be Heard; Designating Public Comment Periods; Designating a Procedure to Identify Individuals Seeking to Be Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for Severability and an Effective Date was adopted.

H. Resolution 2025-24, Authorizing Certain Actions in Connection with the Implementation of the District's Capital Improvement Plan, Including the Conveyance and/or Acquisition of Real and Personal Property, Execution of Plats, Transfer of Permits, Execution of Contracts and Change Orders, Payment of Requisitions, and Other Actions As Described Herein; Approving the Scope and Terms of Such Authorization; Providing a Severability Clause; and Providing an Effective Date

On MOTION by Mr. Noah Breakstone and seconded by Mr. Benyowitz, with all in favor, Resolution 2025-24, Authorizing Certain Actions in Connection with the Implementation of the District's Capital Improvement Plan, Including the Conveyance and/or Acquisition of Real and Personal Property, Execution of

Plats, Transfer of Permits, Execution of Contracts and Change Orders, Payment of Requisitions, and Other Actions As Described Herein; Approving the Scope and Terms of Such Authorization; Providing a Severability Clause; and Providing an Effective Date, was adopted.

BANKING ITEMS

TENTH ORDER OF BUSINESS **Consideration of the Following Non-Consent Agenda Banking Item:**

A. Resolution 2025-25, Designating a Public Depository for Funds of the District and Providing an Effective Date

On MOTION by Mr. Noah Breakstone and seconded by Mr. Benyowitz, with all in favor, Resolution 2025-25, Designating Truist Bank as a Public Depository for Funds of the District and Providing an Effective Date, was adopted.

BUDGETARY ITEMS

ELEVENTH ORDER OF BUSINESS **Consideration of the following Non-Consent Agenda Budgetary Items:**

A. Resolution 2025-26, Approving the Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law and Providing for an Effective Date

Mr. Torres presented Resolution 2025-26 and the proposed Fiscal Year 2025 budget, which is a partial-year Landowner-funded budget, with expenses funded as they are incurred.

On MOTION by Mr. Noah Breakstone and seconded by Mr. Kramer, with all in favor, Resolution 2025-26, Approving the Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law for October 9, 2025 at 12:00 p.m., the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073, and Providing for an Effective Date, was adopted.

B. Resolution 2025-27, Approving the Proposed Budget for Fiscal Year 2025/2026 and Setting a Public Hearing Thereon Pursuant to Florida Law and Providing for an Effective Date

Mr. Torres presented Resolution 2025-27 and the proposed Fiscal Year 2026 budget, which is a full-year Landowner-funded budget, with expenses funded as they are incurred.

On MOTION by Mr. Kramer and seconded by Mr. Noah Breakstone, with all in favor, 2025-27, Approving the Proposed Budget for Fiscal Year 2025/2026 and

Setting a Public Hearing Thereon Pursuant to Florida Law for October 9, 2025 at 12:00 p.m., the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073, and Providing for an Effective Date, was adopted.

Mr. Torres stated that Supervisor compensation will be included in the budget.

PART 4: BOND FINANCING RELATED MATTERS

TWELFTH ORDER OF BUSINESS **Consideration of the Following Bond Financing Related Items:**

A. Bond Financing Team Funding Agreement

On MOTION by Mr. Kramer and seconded by Mr. Noah Breakstone, with all in favor, the form of the Bond Financing Team Funding Agreement, was approved.

B. Engagement of Bond Financing Professionals

I. Underwriter/Investment Banker: FMSbonds, Inc.

II. Bond Counsel: Greenberg Traurig, P.A.

III. Trustee, Paying Agent and Registrar: US Bank Trust Company, N.A.

On MOTION by Mr. Kramer and seconded by Mr. Benyowitz, with all in favor, the FMSbonds, Inc. Agreement for Underwriting Services and G-17 Disclosure, Greenberg Traurig, P.A., Engagement Letter for Bond Counsel Services, and US Bank Trust Company, N.A. Engagement Letter to serve as Trustee, Paying Agent and Registrar, were approved.

C. Resolution 2025-28, Designating a Date, Time, and Location of a Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date

Mr. Torres presented Resolution 2025-28. This enables the CDD to utilize the Uniform Method of levying and collecting special assessments using the services of the Property Appraiser and Tax Collector.

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2025-28, Designating a Date, Time, and Location of October 9, 2025 at 12:00 p.m., the Holiday Inn and Suites, 620 Wells Road, Orange Park,

Florida 32073 for a Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date, was adopted.

D. Presentation of Engineer's Report

Mr. Ma presented the Engineers Report dated June 13, 2025 and noted the following:

- Master off-site, master on-site and neighborhood infrastructure costs are itemized.
- Master off-site infrastructure includes Green Cove Springs Bypass, First Coast Expressway ramps and Master Off-site Utility Improvements at an estimated cost of $134,563,800, including a 20% contingency.
- Master on-site infrastructure includes a 4-lane Collector Road, a 2-lane Collector Road, Master on-site utility improvements, underground electric, wetland mitigation, amenity center, hardscape, landscape, stormwater management and flood control, at an estimated cost of $122,619,900, including a 20% contingency.
- Neighborhood infrastructure is comprised of water distribution systems, reclaimed water distribution system, sewer collection system, roadways, drainage and stormwater management, at an estimated cost of $91,235,664, including a 20% contingency.

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Engineer's Report dated June 13, 2025, in substantial form, was approved.

E. Presentation of Master Special Assessment Methodology Report

Mr. Torres presented the Master Special Assessment Methodology Report dated July 8, 2025. He discussed the Capital Improvement Plan (CIP), financing plan, assessment roll and Appendix tables and noted the following:

- The Master Special Assessment Methodology Report supports the assumptions presented in the CIP as outlined in the Engineer's Report.
- 1,759 platted residential units are anticipated, comprised of 672 Townhomes, 693 Single-family 50' units and 394 Single-family 60' units.

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Master Special Assessment Methodology Report dated July 8, 2025, was approved.

F. Resolution 2025-29, Declaring Special Assessments; Designating the Nature and Location of the Proposed Improvements; Declaring the Total Estimated Cost of the Improvements, the Portion to be Paid By Assessments, and the Manner and Timing in Which the Assessments are to Be Paid; Designating the Lands Upon Which the Assessments Shall Be Levied; Providing for an Assessment Plat and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings; Providing for Publication of this Resolution; and Addressing Conflicts, Severability and an Effective Date

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2025-29, Declaring Special Assessments; Designating the Nature and Location of the Proposed Improvements; Declaring the Total Estimated Cost of the Improvements, the Portion to be Paid By Assessments, and the Manner and Timing in Which the Assessments are to Be Paid; Designating the Lands Upon Which the Assessments Shall Be Levied; Providing for an Assessment Plat and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings on October 9, 2025 at 12:00 p.m., the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073; Providing for Publication of this Resolution; and Addressing Conflicts, Severability and an Effective Date, was adopted.

G. Resolution 2025-30, Authorizing the Issuance of Not to Exceed $477,210,000 Aggregate Principal Amount of Governors Park North Community Development District Special Assessment Revenue Bonds, in One or More Series to Pay All or a Portion of the Costs of the Planning, Financing, Construction and/or Acquisition of On and Off-Site Public Infrastructure Improvements Including, but Not Limited to, Roadway Improvements, Stormwater Management Facilities, Water, Sewer and Reclaimed Water Facilities, Recreation Facilities, and Associated Professional Fees and Incidental Costs Related Thereto Pursuant to Chapter 190, Florida Statutes, as Amended; Appointing a Trustee; Approving the Form of and Authorizing the Execution and Delivery of a Master Trust Indenture; Providing that Such Bonds Shall Not Constitute a Debt, Liability or Obligation of Governors Park North Community Development District, Clay County, Florida, or the State of Florida or of Any Political Subdivision Thereof, but Shall Be Payable From Special Assessments Assessed and Levied on the Property Within the District Benefited by the Improvements and Subject

to Assessment; Providing for the Judicial Validation of Such Bonds; and Providing for Other Related Matters

Mr. Gonzalez presented Resolution 2025-30, which accomplishes the following:

- Authorizes issuance of a not to exceed $477,210,000 aggregate principal amount of Capital Improvement Revenue bonds in one or more series.
- Authorizes and approves execution and delivery of the Master Trust Indenture.
- Appoints U.S. Bank Trust Company, National Association, as the Trustee, Registrar and Paying Agent.
- Approves the CIP.
- Authorizes and directs District Counsel and Bond Counsel to file for validation.

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2025-30, Authorizing the Issuance of Not to Exceed $477,210,000 Aggregate Principal Amount of Governors Park North Community Development District Special Assessment Revenue Bonds, in One or More Series to Pay All or a Portion of the Costs of the Planning, Financing, Construction and/or Acquisition of On and Off-Site Public Infrastructure Improvements Including, but Not Limited to, Roadway Improvements, Stormwater Management Facilities, Water, Sewer and Reclaimed Water Facilities, Recreation Facilities, and Associated Professional Fees and Incidental Costs Related Thereto Pursuant to Chapter 190, Florida Statutes, as Amended; Appointing a Trustee; Approving the Form of and Authorizing the Execution and Delivery of a Master Trust Indenture; Providing that Such Bonds Shall Not Constitute a Debt, Liability or Obligation of Governors Park North Community Development District, Clay County, Florida, or the State of Florida or of Any Political Subdivision Thereof, but Shall Be Payable From Special Assessments Assessed and Levied on the Property Within the District Benefited by the Improvements and Subject to Assessment; Providing for the Judicial Validation of Such Bonds; and Providing for Other Related Matters, was adopted.

PART 5: PROJECT/CONSTRUCTION RELATED MATTERS

THIRTEENTH ORDER OF BUSINESS **Consideration of the Following Project/Construction Related Items:**

A. Construction Funding Agreement

Mr. Eckert presented the Construction Funding Agreement. He will ensure that all Funding Agreements include the specified mailing addresses for the Developer.

On MOTION by Mr. Kramer and seconded by Mr. Joshua Breakstone, with all in favor, the Construction Funding Agreement, in substantial form, was approved.

B. Resolution 2025-31, Authorizing Issuance of Competitive Solicitations for Implementation of the District's Capital Improvement Program; Approving Evaluation Criteria for Requests for Qualifications and Requests for Proposals; Establishing a Construction Evaluation Committee; Appointing Initial Members of the Construction Evaluation Committee and Providing for Removal and Replacement; Defining the Duties of the Construction Evaluation Committee; Providing a Severability Clause; and Providing an Effective Date

Mr. Eckert presented Resolution 2025-31.

Discussion ensued regarding the Construction Evaluation Committee.

The Resolution will be amended to reflect that the Board will complete the ranking. The Construction Evaluation Committee Members, Eric Lavoie, Peter Ma and Aharon Benyowitz, will be inserted into Section 5.

On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, Resolution 2025-31, as amended, Authorizing Issuance of Competitive Solicitations for Implementation of the District's Capital Improvement Program; Approving Evaluation Criteria for Requests for Qualifications and Requests for Proposals; Establishing a Construction Evaluation Committee; Appointing Initial Members of the Construction Evaluation Committee and Providing for Removal and Replacement; Defining the Duties of the Construction Evaluation Committee; Providing a Severability Clause; and Providing an Effective Date, was adopted.

C. Memorandum Regarding Direct Purchase of Material

I. Resolution 2025-32, Authorizing an Individual Designated by the Board of Supervisors to Act as the District's Purchasing Agent for the Purpose of Procuring, Accepting, and Maintaining Any and All Construction Materials Necessary for the Construction, Installation, Maintenance or completion of the District's Infrastructure Improvements as Provided in the District's Adopted Improvement Plan; Providing for the Approval of a work Authorization; Providing for Procedural Requirements for the Purchase of Materials; Approving the Form of a Purchase Requisition Request; Approving the Form of a Purchase Order; Approving the Form of a Certificate of Entitlement; Authorizing the Purchase of Insurance; Providing a Severability Clause; and Providing an Effective Date

On MOTION by Mr. Kramer and seconded by Mr. Noah Breakstone, with all in favor, Resolution 2025-32, Authorizing an Individual Designated by the Board of Supervisors to Act as the District's Purchasing Agent for the Purpose of Procuring, Accepting, and Maintaining Any and All Construction Materials Necessary for the Construction, Installation, Maintenance or completion of the District's Infrastructure Improvements as Provided in the District's Adopted Improvement Plan; Providing for the Approval of a work Authorization; Providing for Procedural Requirements for the Purchase of Materials; Approving the Form of a Purchase Requisition Request; Approving the Form of a Purchase Order; Approving the Form of a Certificate of Entitlement; Authorizing the Purchase of Insurance; Providing a Severability Clause; and Providing an Effective Date, was adopted.

FOURTEENTH ORDER OF BUSINESS Staff Reports

A. District Counsel: Kutak Rock LLP

Mr. Eckert stated the Bond Validation Complaint will be filed; he expects a hearing in October. He will schedule calls with Ms. Fertel and Mr. Benyowitz to discuss Items 3A through 3D. The new Board Members are not required to complete four hours of ethics training in 2025 but will be required to do so by December 31, 2026.

Mr. Torres stated that the Florida Commission on Ethics will email them regarding completion of Form 1 electronically.

B. District Engineer (Interim): England-Thims & Miller, Inc.

There was no report.

C. District Manager: Wrathell, Hunt and Associates, LLC

FIFTEENTH ORDER OF BUSINESS Board Members' Comments/Requests

There were no Board Members' comments or requests.

SIXTEENTH ORDER OF BUSINESS Public Comments

No members of the public spoke.

SEVENTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Noah Breakstone and seconded by Mr. Joshua Breakstone, with all in favor, the meeting adjourned at 12:59 p.m.

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562 _____ _____
563 Secretary/Assistant Secretary Chair/Vice Chair

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

MINUTES B

DRAFT

MINUTES OF MEETING
GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

A Landowners' Meeting of the Governors Park North Community Development District was held on August 14, 2025 at 12:00 p.m., the Holiday Inn and Suites, 620 Wells Road, Orange Park, Florida 32073.

Present were:

Ernesto Torres	District Manager
Felix Rodriguez	Wrathell, Hunt and Associates, LLC
Kate John	District Counsel
Kevin Kramer	Proxy Holder

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

Mr. Torres called the meeting to order.

SECOND ORDER OF BUSINESS **Affidavit/Proof of Publication**

The affidavit of publication was included for informational purposes.

THIRD ORDER OF BUSINESS **Election of Chair to Conduct Landowners' Meeting**

Mr. Torres served as Chair to conduct the Landowners' meeting.

Mr. Torres stated that Mr. Kevin Kramer is the designated Proxy Holder for the Landowner, Governors Park Property Holdings LLC, who owns 802 acres, equating to 802 voting units. Mr. Kramer is eligible to cast up to 802 votes per Seat.

FOURTH ORDER OF BUSINESS **Election of Supervisors [All Seats]**

A. Nominations

Mr. Kramer nominated the following:

Seat 1	Noah Breakstone
Seat 2	Josh Breakstone
Seat 3	Kevin Kramer

Seat 4	Aharon Benyowitz	
Seat 5	Shira Fertel	

No other nominations were made.

B. Casting of Ballots

- **Determine Number of Voting Units Represented**

A total of 802 voting units were represented.

- **Determine Number of Voting Units Assigned by Proxy**

All 802 voting units were assigned by proxy to Mr. Kramer.

Mr. Kramer cast the following votes:

Seat 1	Noah Breakstone	800 votes
Seat 2	Josh Breakstone	800 votes
Seat 3	Kevin Kramer	700 votes
Seat 4	Aharon Benyowitz	700 votes
Seat 5	Shira Fertel	700 votes

C. Ballot Tabulation and Results

The ballot tabulation, results and term lengths were as follows:

Seat 1	Noah Breakstone	800 votes	Four-year Term
Seat 2	Josh Breakstone	800 votes	Four-year Term
Seat 3	Kevin Kramer	700 votes	Two-year Term
Seat 4	Aharon Benyowitz	700 votes	Two-year Term
Seat 5	Shira Fertel	700 votes	Two-year Term

FIFTH ORDER OF BUSINESS Landowners' Questions/Comments

There were no Landowners' questions or comments.

SIXTH ORDER OF BUSINESS Adjournment

There being nothing further to discuss, the meeting adjourned.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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75 _____ _____
76 Secretary/Assistant Secretary Chair/Vice Chair

GOVERNORS PARK NORTH
COMMUNITY DEVELOPMENT DISTRICT

STAFF REPORTS

GOVERNORS PARK NORTH COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE

LOCATION

Holiday Inn & Suites, 620 Wells Road, Orange Park, Fl 32073

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 9, 2025	Regular Meeting	12:00 PM
November 13, 2025	Regular Meeting	12:00 PM
December 11, 2025	Regular Meeting	12:00 PM
January 8, 2026	Regular Meeting	12:00 PM
February 12, 2026	Regular Meeting	12:00 PM
March 12, 2026	Regular Meeting	12:00 PM
April 9, 2026	Regular Meeting	12:00 PM
May 14, 2026	Regular Meeting	12:00 PM
June 11, 2026	Regular Meeting	12:00 PM
July 9, 2026	Regular Meeting	12:00 PM
August 13, 2026	Regular Meeting	12:00 PM
September 10, 2026	Regular Meeting	12:00 PM