

*VillaMar*  
*Community Development District*

*Agenda*

*November 13, 2019*

# AGENDA

***VillaMar***  
***Community Development District***

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

November 6, 2019

**Board of Supervisors  
VillaMar  
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **VillaMar Community Development District** will be held **Wednesday, November 13, 2019 at 3:15 PM at 346 E Central Ave., Winter Haven, Florida 33880**. Following is the advance agenda for the meeting:

**Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
  - A. Grau & Associates
  - B. Carr, Riggs & Ingram, LLC (CRI)
  - C. Berger, Toombs, Elam, Gaines & Frank
4. Adjournment

**Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period (<sup>1</sup>Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the September 11, 2019 Board of Supervisors Meeting
4. Public Hearing
  - A. Public Hearing on the Adoption of the Amended and Restated Rules of Procedure
    - i. Consideration of Resolution 2020-01 Adopting the Amended and Restated Rules of Procedure
5. Consideration of Proposals to Perform 2019 Arbitrage Rebate Services
  - A. Grau & Associates

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<sup>1</sup> Comments will be limited to three (3) minutes

- B. American Municipal Tax-Exempt Compliance
- 6. Selection of an Auditor
- 7. Consideration of Resolution 2020-02 Amending the Fiscal Year 2019 Budget
- 8. Staff Reports
  - A. Attorney
  - B. Engineer
  - C. District Manager's Report
    - i. Approval of Check Register
    - ii. Balance Sheet and Income Statement
    - iii. Ratification of Phase 1 Change Orders #9-#18
    - iv. Ratification of Revised Phase 2 Change Orders #3-#5
    - v. Ratification of Phase 2 Change Orders #7 & #10
    - vi. Ratification of Summary of Series 2019 Requisitions #26-#58
- 9. Other Business
- 10. Supervisors Requests and Audience Comments
- 11. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items. Speakers must fill out a Request to Speak form and submit it to the District Manager prior to the beginning of the meeting.

The third order of business is the approval of the minutes of the September 11, 2019 Board of Supervisors meeting. A copy of the minutes are enclosed for your review.

The fourth order of business opens the Public Hearing. Section A is the Public Hearing on the Adoption of the Amended and Restated Rules of Procedure. Sub-Section 1 is the Consideration of Resolution 2020-01 Adopting of the Amended and Restated Rules of Procedure. A copy of the resolution and the amended rules are enclosed for your review.

The fifth order of business is Consideration of Proposals to Perform 2019 Arbitrage Rebate Services. Copies of these proposals are enclosed for your review.

The seventh order of business is the Consideration of Resolution 2020-02 Amending the Fiscal Year 2019 Budget. A copy of the resolution and the amended budget is enclosed for your review.

The eighth order of business is staff reports. Section C is the District Manager's Report. Sub-Section 1 includes the check register being submitted for approval and Sub-Section 2 includes the balance sheet and income statement for your review. Sub-Section 3 includes Phase 1 Change Orders #9 through #18 for your review and ratification. Sub-Section 4 includes Revised Phase 2 Change Orders #3 through #5 for your review and

ratification. Sub-Section 5 includes Phase 2 Change Orders #7 and #10 for your review and ratification. Sub-Section 6 includes a summary of Series 2019 Requisitions #26 through #58 for your review and ratification.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please do not hesitate to contact me.

Sincerely,

Jill Burns  
District Manager

CC: Roy Van Wyk, District Counsel

Enclosures

# AUDIT COMMITTEE MEETING

## SECTION III

# SECTION A





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## VILLAMAR

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: September 16, 2019  
2:00PM

**Submitted to:**

VillaMar  
Community Development District  
c/o District Manager  
135 W. Central Blvd. Suite 320  
Orlando, Florida 32801

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
**Tel** (561) 994-9299  
(800) 229-4728  
**Fax** (561) 994-5823  
[tgrau@graucpa.com](mailto:tgrau@graucpa.com)  
[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

September 16, 2019

VillaMar Community Development District  
c/o District Manager  
135 W. Central Blvd. Suite 320  
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2019, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the VillaMar 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.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client 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. First, we ensure that the transition to a new firm is as smooth and seamless as possible. 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](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@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



2 Partners  
13 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

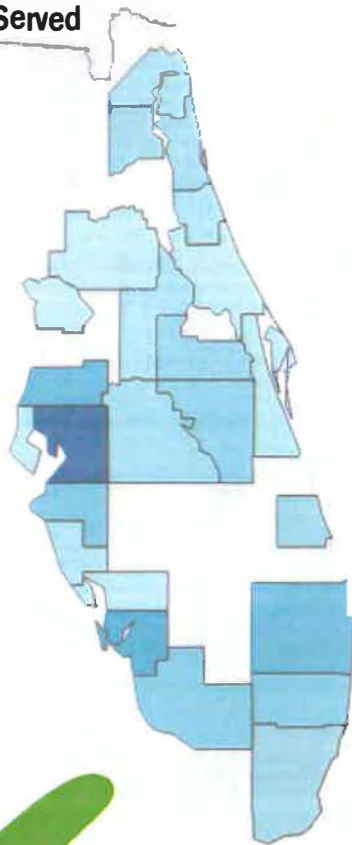
## Services Provided



AICPA | FICPA | GFOA | FASD | FGFOA

# 297

Community Development Districts Served



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

**Quality Controls**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality

See next page for report and certificate

March 2, 2017

Antonio Jose Grau Jr, CPA  
Grau & Associates  
2700 N Military Trl Ste 350  
Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. 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.

Sincerely,



Paul N. Brown, CPA, CGMA  
Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

325 W. College Ave. P.O. Box 5437 Tallahassee, FL 32314 (850) 224-2727 (800) 342-3197 Fax: (850) 222-8190 www.ficpa.org



## PEER REVIEW PROGRAM

is proud to present this

**Certificate of Recognition**

to

# Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



Anita Ford, Chair  
AICPA Peer Review Board  
2016



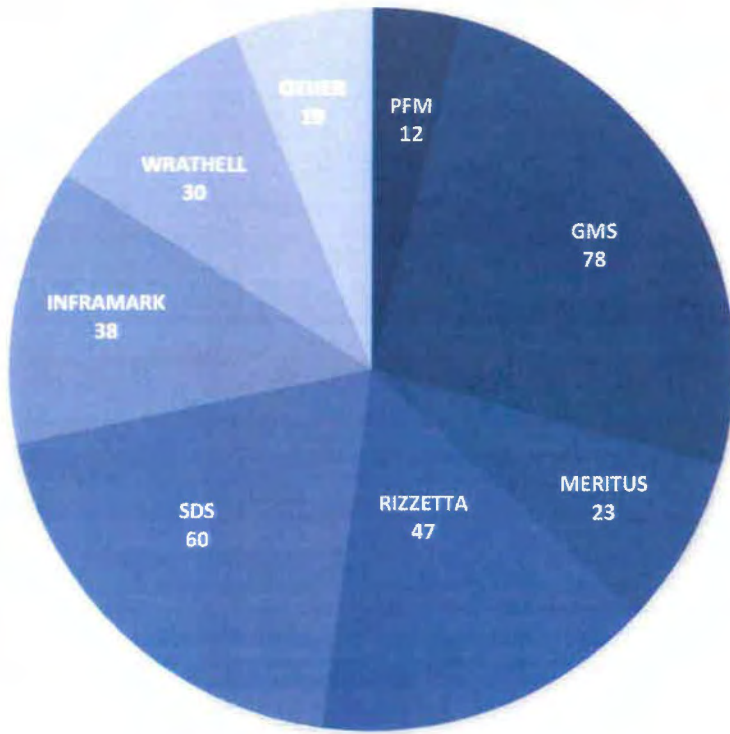
# Firm & Staff Experience



**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: 30+*  
*CPE (last 2 years): Government Accounting, Auditing: 66 hours; Accounting, Auditing and Other: 25 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

#### **Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*  
*CPE (last 2 years): Government Accounting, Auditing: 59 hours; Accounting, Auditing and Other: 45 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."

-Racquel McIntosh

# 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.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



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](mailto:tgrau@graucpa.com) | (561) 939-6672

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### 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

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### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North 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 Government Finance Officers Association  
Florida Institute of Certified Public Accountants Government Finance Officers Association Member  
City of Boca Raton Financial Advisory Board Member

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	66
Accounting, Auditing and Other	25
Total Hours	<u>91</u> (includes of 4 hours of Ethics CPE)

# Racquel C. McIntosh, CPA

## Partner

Contact : [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) | (561) 939-6669

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### Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

### Education

Florida Atlantic University (2004)  
Master of Accounting  
Florida Atlantic University (2003)  
Bachelor of Arts:  
Finance, Accounting

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### Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District  
Golden Lakes Community Development District  
Rivercrest Community Development District  
South Fork III Community Development District  
TPOST Community Development District

Westchase Community Development District  
Monterra Community Development District  
Palm Coast Park Community Development District  
Long Leaf Community Development District  
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities  
Indian Trail Improvement District  
Pinellas Park Water Management District  
Ranger Drainage District  
South Trail Fire Protection and Rescue Service District

### Professional Associations/ Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee  
FGFOA Palm Beach Chapter

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	59
Accounting, Auditing and Other	45
Total Hours	<u>104</u> (includes of 4 hours of Ethics CPE)

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# 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.

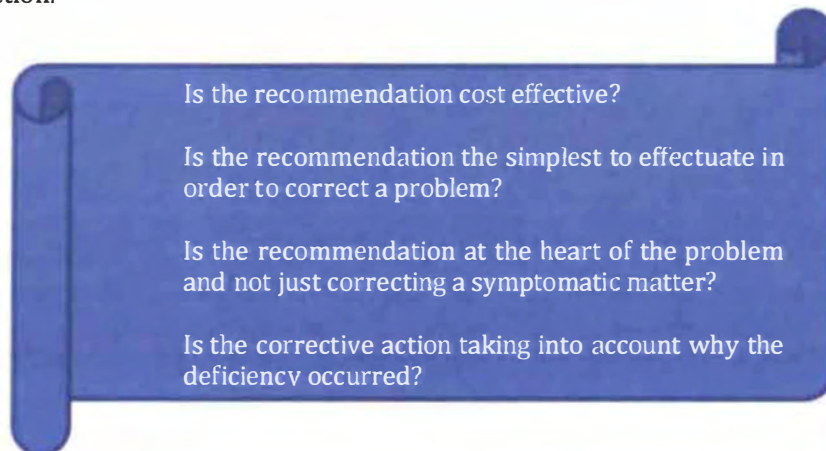
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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 typically begin our audit process with an entrance conference before the onsite fieldwork begins. 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. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2019-2023 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2019	\$3,800
2020	\$3,900
2021	\$4,000
2022	\$4,100
2023	<u>\$4,200</u>
<b>TOTAL (2019-2023)</b>	<b><u>\$20,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## PARTIAL LIST OF CLIENTS

<b>SPECIAL DISTRICTS</b>	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
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 Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓			✓	9/30
Old Plantation 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
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-Dade Venture Development District	✓			✓	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
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
West Villages Independent District	✓		✓	✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>4</b>	<b>5</b>	<b>332</b>	

## **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 *VillaMar 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](http://www.graucpa.com).**





# SECTION B

# CRI

Helping You Shine  
*by Illuminating Solutions*



*professional services*  
**PROPOSAL FOR**

Villamar Community  
Development District

September 16, 2019

**PROPOSER**

Carr, Riggs & Ingram  
500 Grand Blvd. Suite 210  
Miramar Beach, FL 32550  
(850) 837-3141



**CRI** CARR  
RIGGS &  
INGRAM

CPAs and Advisors  
CRlcpa.com

**SUBMITTED BY**

Katie Sidrony  
Engagement Partner  
KSidrony@cricpa.com

K. Alan Jowers  
Concurring Partner  
KJowers@cricpa.com



Dear Villamar Community Development District:

Carr, Riggs & Ingram, LLC (CRI) appreciates the opportunity to propose on auditing, tax, consulting, and client accounting services to Villamar Community Development District. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. We pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from compliance to providing them a competitive advantage.

**Investment in You.** We believe in developing long-term, mutually beneficial relationships and quickly demonstrating value with a fee structure and service solutions that provide immediate and continued savings. Our investment starts on “Day 1” as your assigned team begins with our proven, streamlined process that minimizes your time and disruption during the service provider change and continues throughout the relationship.

**Dedicated Team.** CRI’s team consists of more than 1,900 professionals, which allows us to tailor your service team by aligning their industry, service, and specialty skills with your needs. Our dedicated teams deliver the highest level of business acumen and knowledge to your organization; our commitment to consistent staffing allows you to maximize savings and remain focused on your needs.

**Equilibrium.** CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks in the top 20. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that’s the best of both worlds for our clients.

**Active Partner Participation.** Collectively, our partners deliver expertise derived from more than 7,500 years of business experience. With this level of talent, we thoughtfully choose a partner that aligns with your business’ needs and industry. Our hands-on, working partners “show up” to convey our genuine commitment to your success. They strive to earn trusted advisor roles by digging in, proactively learning your business, and producing long-term value for you.

**Simplified Solutions.** While our 500+ cumulative partner certifications is an impressive statistic, success is measured by translating complex concepts into client solutions. While accounting is the language of business, we’re here to decipher the jargon and help you make educated decisions. CRInnovate embraces agility and invention.

We welcome the opportunity to demonstrate to you the same teamwork, expertise, innovation, and responsiveness that have made us one of the fastest growing public accounting firms in the United States. Again, we appreciate your consideration.

Sincerely,

Katie Sidrony, CPA  
Engagement Partner

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## UNDERSTANDING & MEETING YOUR NEEDS



From the RFP or during our recent visit with your team, we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

	NEEDS & ISSUES	SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the Villamar Community Development District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	<ul style="list-style-type: none"> <li>• Communicate contemporaneously and directly with management regarding the results of our procedures.</li> <li>• Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).</li> </ul>

## YOUR SERVICES & FEES



We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal years.

SERVICE	CRI FEES 2019	CRI FEES 2020	CRI FEES 2021	CRI FEES 2022	CRI FEES 2023
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000

*\*Actual out-of-pocket expenses will be billed separately and are not included in the fee.*

The above fee quote is based in part on the fact that the District has not yet issued bonds or other debt instruments to finance capital asset acquisition and construction. In the event the District issues such debt instruments or upon construction of major infrastructure additions, the audit fee will increase by an amount not to exceed \$3,000 per year.

If Villamar Community Development District requests additional services outside of this proposal, professional fee hourly rates are as follows, but may be negotiated depending on the project request:

CLASSIFICATION	HOURLY RATE
Partner	\$400
Manager	\$300
Senior	\$190
Staff	\$140
IT Specialist	\$250
Fraud Specialist	\$250

Our professional fees are based on the key assumptions that Villamar Community Development District will:

- Ensure that the predecessor's work papers will be made available for timely review.
- Make available documents and work papers for review at Villamar Community Development District's headquarters location, although we may choose to review at alternate locations.
- Prepare certain schedules and analyses and provide supporting documents as requested.
- Assist us in obtaining an understanding of the accounting systems of Villamar Community Development District.
- Not experience a significant change in business operations or financial reporting standards.



## FIRM PROFILE

**FOUNDED IN 1997**

**10 STATES**



**25+ MARKETS**



**1900+**  
PROFESSIONALS



**300+**  
PARTNERS



**TOP 20 CPA FIRM**

*(as ranked by Accounting Today)*

**100,000+**  
CLIENTS



**20+ YEARS**  
OF CONSISTENT GROWTH  
SINCE FORMATION


### SERVICES

Accounting & Auditing  
Advisory  
Business Support & Transactions  
Business Tax  
Employee Benefit Plans  
Governance, Risk & Assurance  
Individual Tax & Planning  
IT Audits & Assurance

### INDUSTRY EXPERTISE

Captive Insurance  
Construction  
Financial Institutions  
Governments  
Healthcare  
Institutional Real Estate  
Insurance  
Manufacturing & Distribution  
Nonprofits

### CRI FAMILY OF COMPANIES

 Auditwerx  
 CRI Advanced Analytics  
 CRI Capital Advisors  
 CRI Solutions Group  
 CRI TPA Services  
 Level Four Advisory Services  
 Paywerx

### CRI FIRM VALUES:

**CLIENT SERVICE.**

**RESPECT.**

**INTEGRITY.**





## CRI'S GOVERNMENTAL EXPERTISE



**Audit**  
**450+** governmental  
entities with annual revenues  
totaling **\$20 Billion**



**Governmental  
Partner  
Designations**

Including: CPA, CGFM, CITP, CFE, CMA, CISA,  
CGEIT, CTGA, CFF, CGMA, and CGAP



**150+** governmental  
entities with federal funds  
totaling **\$2.2 Billion**

**CLIENTS WITH ANNUAL  
REVENUES UP TO:**

**140+** Single audits for  
governmental entities



School Districts  
**\$1 Billion**



Municipalities  
**\$1.2 Billion**



Single Audit Resource Center's  
Award for Excellence in Knowledge,  
Value, and Overall Client Satisfaction



Agencies/Authorities  
**\$3 Billion**



Member of AICPA's Government  
Audit Quality Center



## RELEVANT EXPERIENCE



CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

RELATIONSHIP	TIMELINE	SERVICE DESCRIPTION	RELEVANT POINTS TO CONSIDER
Rizzetta & Company Shawn Wildermuth 3434 Colwell Avenue Suite 200 Tampa, FL 33614 813.933.5571	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>
GMS, LLC Dave DeNagy 14785 Old St. Augustine Road Suite 4 Jacksonville, FL 32258 904.288.9130	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>
Wrathell, Hunt & Associates, LLC Jeffrey Pinder 2300 Glades Road Suite 410W Boca Raton, FL 33431 561.571.0010	2006 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>
PFM Group Consulting, LLC Jennifer Glasgow 12051 Corporate Blvd. Orlando, FL 32817 407.382.3256	2007 – Present	Annual Financial Statement Audits of Multiple CDDs	<ul style="list-style-type: none"> <li>• Client service experience</li> <li>• Responsiveness to client needs</li> <li>• Long-term relationship</li> <li>• CDD management co.</li> </ul>



## Katie Sidrony

Engagement Partner

[ksidrony@CRlcpa.com](mailto:ksidrony@CRlcpa.com)

850.837.3141

### Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- County and Local Governments
- Non-Profit Organizations
- Privately-held corporations

### Experience

Katie has over 12 years accounting and audit experience with CRI. Her practice includes audits, reviews, and compilation of governmental entities, condominium and homeowner associations, non-profit organizations and privately-held corporations.

Katie is licensed to practice as a certified public accountant in Florida. She is a member of the Florida Institute of Certified Public Accountants and exceeds all continuing professional education requirements related to Government Auditing Standards.

Katie has direct engagement responsibility for many special districts in the State of Florida including community development districts, fire districts, utility districts and school districts. She is active in our firm's condominium and homeowner association practice.

### Education, Licenses & Certifications

- Master of Business Administration, Troy University
- BSBA, Professional Accountancy, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA) – member of the Board of Governors



## K. Alan Jowers

Concurring Partner

[ajowers@CRLcpa.com](mailto:ajowers@CRLcpa.com)

850.837.3141

### Representative Clients

- Santa Rosa County District School Board
- Okaloosa Gas District
- Santa Rosa Island Authority
- Pasco County
- Okaloosa County District School Board
- Celebration Community Development District
- Hammock Bay Community Development District
- Amelia National Community Development District

### Experience

Alan has over 25 years' experience in public accounting, primarily on financial statement assurance engagements. His practice includes audits, reviews and compilations of local governmental entities, condominium and homeowner associations, non-profit organizations and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits of local governmental entities, including counties, cities, school boards, utility districts and Florida community development districts.

Alan is licensed to practice as a certified public accountant in Florida and Georgia. He is a member of the Board of Directors of the Florida Institute of Certified Public Accountants (FICPA), has been an active member of the FICPA's State and Local Governmental Committee and is a past chair of its Common Interest Realty Association Committee. He is also active in the Panhandle Chapter of the Florida Governmental Finance Officers Association (FGFOA) and is a former member of the FGFOA's statewide Technical Resource Committee.

### Education, Licenses & Certifications

- Masters of Accountancy, University of Alabama
- BS, Accounting, Florida State University
- Certified Public Accountant

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA) - member of the Board of Governors
- Governmental Finance Officers Association (GFOA)
- Florida Governmental Finance Officers Association (FGFOA) - member of Technical Resource Committee



## Stephen Riggs, IV

Consulting Partner

[scriggs@CRLcpa.com](mailto:scriggs@CRLcpa.com)

850.837.3141

### Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- County and Local Governments
- Non-Profit Organizations
- Privately-held corporations

### Experience

Stephen has over 13 years accounting and audit experience, including three years with the international public accounting firm, Ernst & Young, LLP. His experience includes numerous clients in industries including governmental, not-for-profit, healthcare, SEC and privately held corporations.

Stephen is licensed to practice as a certified public accountant in Florida. He is a member of the State and local Governmental section of the Florida Institute of Certified Public Accountants and exceeds all continuing professional education requirements related to Government Auditing Standards.

He is currently a partner on engagements for many special districts in the State of Florida, including community development districts, fire districts and school districts. In addition to his public accounting experience, Stephen has served on the Board of Directors for a Community Development District and a non-profit organization.

### Education, Licenses & Certifications

- Masters of Accountancy, University of West Florida
- BA, Economics, University of Florida
- Certified Public Accountant

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Past President, Emerald Coast Chapter of Florida Institute of Certified Public Accountants (FICPA)



## Grace Hartness

Senior Manager

ghartness@CRIcpa.com

850.837.3141

### Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

### Experience

Grace has over 12 years accounting and audit experience with CRI. She has worked on several major construction companies, government entities, community development districts, condominium and homeowner associations and non-profit organizations. In addition, she has been involved in special audit projects for the Miami-Dade Airport Authority. Grace is licensed to practice as a certified public accountant in Florida and exceeds all continuing professional education requirements related to Government Auditing Standards. In addition, Grace fluently speaks several languages including French and Arabic. Grace currently supervises engagements for many special districts in the State of Florida including community development districts and school districts. She is active in our firm's condominium and homeowner association practice. Grace started with CRI in August 2006, upon completion of her master's degree, and was promoted to manager in 2011.

### Education, Licenses & Certifications

- MAcc, Accounting, University of West Florida
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Accounting & Financial Women's Alliance (AFWA)



## Chad Branson

Senior Manager

[cbranson@CRlcpa.com](mailto:cbranson@CRlcpa.com)

850.837.3141

### Representative Service Areas

- Local Governments including Water and Sewer Organizations and Fire Districts
- School Districts including Foundations
- Nonprofit Organizations

### Representative Clients (including previous clients)

- School Districts - Pinellas County, Okaloosa County, Pasco County, Santa Rosa County
- Florida Office of Early Learning Coalition
- Florida Department of Elder Affairs
- Fire Districts -Destin, Ocean City, North Bay
- Utilities - Regional Utilities, Midway Water Systems, Inc., Emerald Coast Utilities Authority
- Escambia County

### Experience

Chad Branson has 16 years of experience in public accounting, with practice concentrations in auditing governmental, nonprofit and for profit entities. Chad has accumulated experience throughout his career in Federal and Florida Single Audit Acts compliance monitoring and auditing. During his career he has supervised and managed audit engagements for a wide variety of governmental and nonprofit organization clients. In addition, he has performed internal audit work, information technology general controls testing, forensic investigations, and risk assessments for governmental entities.

Chad has been with Carr, Riggs and Ingram, LLC since 2005.

### Education, Licenses & Certifications

- Bachelor and Master of Accountancy – University of Mississippi, Oxford MS
- Certified Public Accountant (CPA) – Licensed in Florida and Mississippi
- Community Association Manager (CAM) – Florida
- Certified Information Technology Professional – AICPA

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Emerald Coast Chapter (FICPA) Board
- Florida Governmental Finance Officers Association (FGFOA)



## Ali Gorman

Senior Manager

[agorman@CRlcpa.com](mailto:agorman@CRlcpa.com)

850.837.3141

### Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Utility Services
- School Districts
- County and Local Governments
- Non-Profit Organizations

### Experience

Ali has over 11 years auditing and accounting experience in both the Tallahassee and Destin offices of CRI. She is an audit manager with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as financial institutions and commercial businesses. She is currently the audit manager for over 25 community development districts, and works with several CDD management companies in the State of Florida.

Ali is licensed to practice as a Certified Public Accountant in Florida. She is a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants. She exceeds all continuing professional education requirements related to *Government Auditing Standards*.

Ali currently supervises engagements for many governmental entities in the State of Florida including community development districts, municipalities, utility districts, and other special governments. She is active in our firm's governmental industry line as well as the condominium and homeowner association practice. In addition, Ali has accumulated experience throughout her career in Federal and Florida Single Audit Acts compliance monitoring and auditing. Ali has performed many single audits of federal grants under OMB Circular A-133 and Uniform Grant Guidance (UGG).

### Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant
- Community Association Manager (CAM), Licensed in Florida

### Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Governmental Finance Officers Association (FGFOA)







## AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

## ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Each audit has an assigned engagement quality review (EQR) partner with the appropriate experience. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of all key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

## INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program.

- **Internal Inspection:** A permanent team of subject matter experts annually perform 150+ reviews of a risk-based sample of partners and engagements.
- **Continuous Process Improvement Reviews:** In addition to #1 above, this ongoing process reviews each audit partner twice annually, representing 300+ reviews each year.



CRI is enrolled in the AICPA Peer Review Program, through which our external reviews are conducted by another independent public accounting firm. We have our accounting and auditing practice triennially reviewed as a member in this program.

Additionally, we are registered with the PCAOB, who performs an external review inspection once every three years.

## SHARING CRI'S VALUES WITH YOU



We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



### CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

### RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

### INTEGRITY

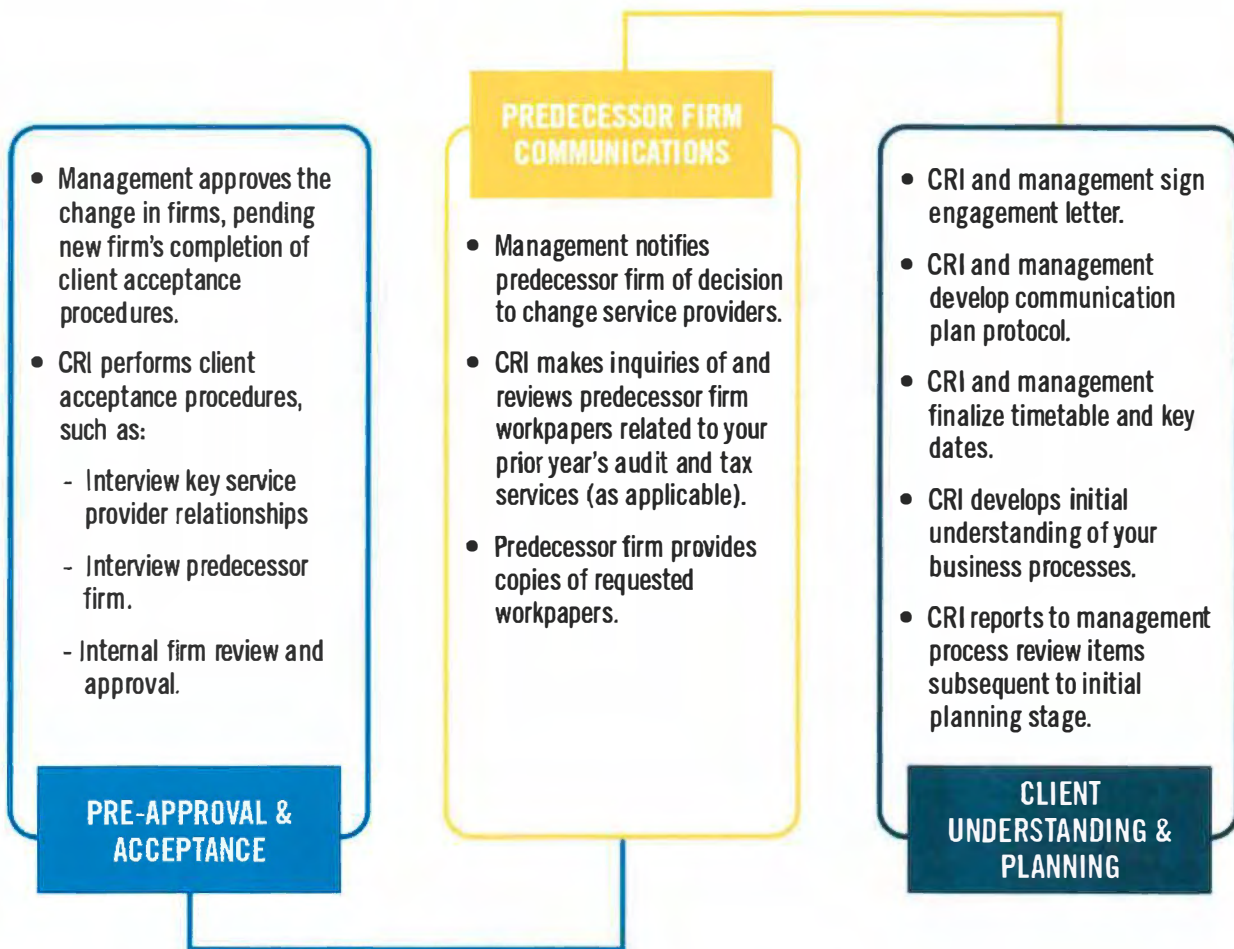
Living with sincerity, transparency, and honesty



When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with Villamar Community Development District's management.

The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:





Many businesses are expanding and/or evaluating their global reach, and they require assistance in order to comprehensively consider the various financial implications of growing in international markets. In addition to CRI's internal resources, we deliver the expertise and support of some of the world's most highly regarded accounting firms through shared alliance as members of PrimeGlobal.

### WHO IS PRIMEGLOBAL?

					
<b>REVENUE</b> \$2.5+ billion	<b>COUNTRIES</b> 80+	<b>OFFICES</b> 900+	<b>STAFF</b> 16,000+	<b>PARTNERS</b> 2,500+	<b>FIRMS</b> 300+

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## PrimeGlobal

### HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

We supplement our in-depth, industry knowledge and specialized services through our collaborations with other PrimeGlobal firms to help you evaluate your options globally. CRI's goal is to provide you with the information you need to make well-informed, smart business decisions.

#### 4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP

<h1 style="color: blue;">1</h1> <p><b>SOLUTIONS</b> that are worldwide and world-class.</p>	<h1 style="color: green;">2</h1> <p><b>ACCESSIBILITY</b> to knowledge and resources of statutory, regulatory, and compliance requirements throughout the world.</p>	<h1 style="color: blue;">3</h1> <p><b>DECISION MAKING</b> with the support of local connections and cultural understanding throughout regions of the world.</p>	<h1 style="color: orange;">4</h1> <p><b>SINGLE POINT OF CONTACT</b> CRI's team serves as your contact for each engagement, and we project manage across the entire team – including other PrimeGlobal firms and specialists.</p>
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## JOIN OUR CONVERSATION



We know that some information that makes perfect sense to a CPA may not be as clear to our clients. Therefore, we produce original content in the form of articles, videos, white papers, webinars, and more to provide timely, down-to-earth translations of complex subjects. We publish this original content on [CRLcpa.com](http://CRLcpa.com) and across all our many social channels. Check out our website for more information about the topics below.

### FOLLOW @CRICPA ON SOCIAL



### CRI RESOURCES





Our proposed services require a coordinated effort between us and Villamar Community Development District's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:





Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

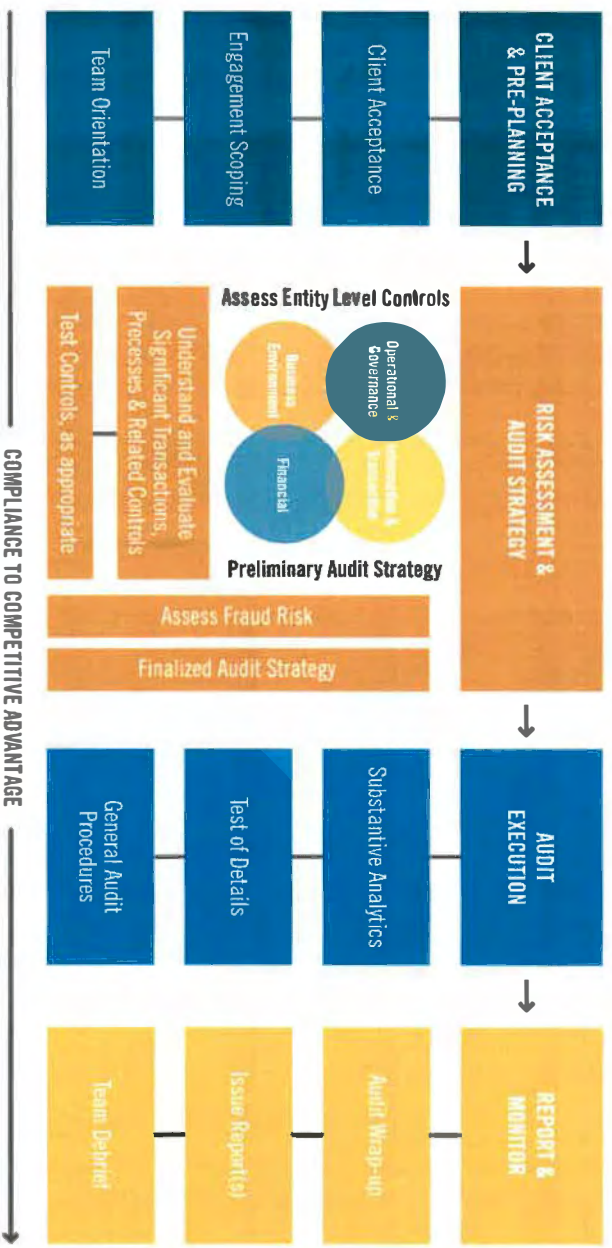
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of Villamar Community Development District's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

# CRI AUDIT APPROACH



Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.







## STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

## STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

## STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details): Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants, and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

## STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.



### VILLAMAR COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The VillaMar 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, 2019, with an option for four additional annual renewals. 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 Polk County and has a general administrative operating fund and a debt service fund.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, 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 seven (7) copies and one (1) electronic copy of their proposal to GMS – CF, LLC, District Manager, 135 W. Central Blvd., Suite 320, Orlando, FL 32801, telephone (407) 841-5524, in an envelope marked on the outside "Auditing Services – VillaMar Community Development District." Proposals must be received by **Monday, September 16, 2019 at 2:00 p.m.**, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

Jill Burns  
Governmental Management Services – Central Florida, LLC  
District Manager



**VILLAMAR COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**Annual Audit Services for Fiscal Year 2019  
Polk County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than **Monday, September 16, 2019 at 2:00 p.m.**, at the offices of District Manager, located at 135 W. Central Blvd., Suite 320, Orlando, FL 32801. 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 seven (7) copies 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 – Ridgewood Trails Community Development District on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").



**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of 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 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

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the notice of the District's decision. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.



**VillaMar CDD**  
**AUDITOR SELECTION**  
**EVALUATION CRITERIA**

**1. *Ability of Personnel.* (20 Points)**

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

**2. *Proposer's Experience.* (20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation, or respondent, 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. (E.g., the existence of any natural disaster plan for business operations)

**5. *Price.* (20 Points)**

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

# SECTION C

**VILLAMAR COMMUNITY  
DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

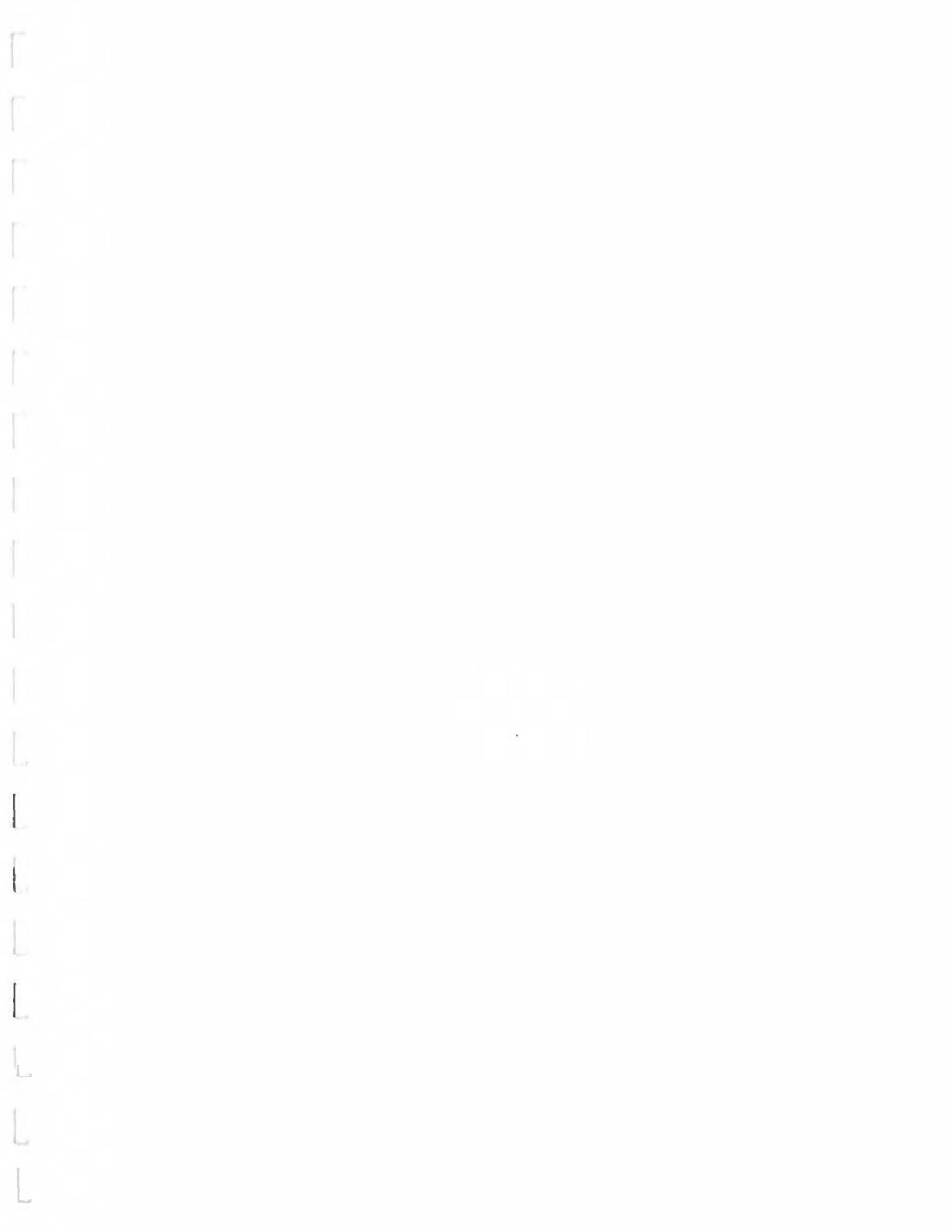
(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

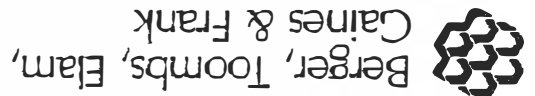
September 16, 2019





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Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950  
772/461-6120 // 461-1155  
FAX: 772/468-9278

September 16, 2019

Villamar Community Development District  
Governmental Management Services  
135 W Central Blvd, Suite 320  
Orlando, FL 32801

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Villamar 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 Villamar 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.

Fort Pierce / Stuart

Member AICPA Division For CPA Firms  
Private Companies Practice Section

Member FICPA

VillaMar Community Development District  
September 16, 2019

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to VillaMar 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 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	28

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Principal** – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to insure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of VillaMar Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., "rebate") to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer's auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all "Gross Proceeds" (as that term is defined in the Code) of the bond issue, including those requiring analysis due to "transferred proceeds" and/or "commingled funds" circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue's excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

## GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Eiam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

## Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPAs to have met certain CPE requirements prior to proposing on governmental audit engagements.



## GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### References

Capron Trail Community Development  
District  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Community Development  
District  
Stephen Bloom, Severn Trent Management  
(954) 753-5841

The Reserve Community Development District  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Port of the Islands Community Development  
District  
Cal Teague, Premier District Management  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Celebration Pointe Community  
Development District

Amelia Concourse Community  
Development District

Channing Park Community  
Development District

Anthem Park Community  
Development District

Cheval West Community  
Development District

Arborwood Community Development  
District

City Center Community Development  
District

Bannon Lakes Community  
Development District

Colonial Country Club Community  
Development District

Beacon Lakes Community  
Development District

Creekside at Twin Creeks Community  
Development District

Candler Hills East Community  
Development District

Deer Run Community Development  
District

Capron Trail Community Development  
District

Diamond Hill Community  
Development District

Cedar Hammock Community  
Development District

Eagle Point Community Development  
District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Eastlake Oaks Community Development District	Legends Bay Community Development District
Easton Park Community Development District	Live Oak No 2 Community Development District
Estancia @ Wiregrass Community Development District	Marshall Creek Community Development District
Forest Brooke Community Development District	Meadow View at Twin Lakes Community Development District
Gramercy Park Community Development District	Meadow Point III Community Development District
Greyhawk Landing Community Development District	Meadow Point IV Community Development District
Griffin Lakes Community Development District	Midtown Miami Community Development District
Habitat Community Development District	Mira Lago Community Development District
Harmony Community Development District	Narcoossee Community Development District
Heritage Harbor Community Development District	New Port Tampa Bay Community Development District
Heritage Isles Community Development District	Overoaks Community Development District
Heritage Lake Park Community Development District	Panther Trace 2 Community Development District
Heritage Palms Community Development District	Pine Island Community Development District
Julington Creek Community Development District	Pine Ridge Community Development District
Lake Bernadette Community Development District	Piney-Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Southern Hills Plantation III Community Development District	Remington Community Development District
St. John's Forest Community Development District	Renaissance Commons Community Development District
Stoneybrook West Community Development District	Reserve Community Development District
Tern Bay Community Development District	Reserve at Pradera Community Development District
Terracina Community Development District	Ridgewood Trails Community Development District
Twin Creeks North Community Development District	River Hall Community Development District
Valencia Acres Community Development District	River Place on the St. Lucie Community Development District
Villages of Bloomingdale Community Development District	Riverwood Community Development District
Westside Community Development District	Riverwood Estates Community Development District
Willow Creek Community Development District	Rolling Hills Community Development District
Winston Trails Community Development District	Sampson Creek Community Development District
	Seminole Improvement District
	Soterra Resort Community Development District
	South Village Community Development District
	Southern Hills Plantation I Community District

**GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

Other Governmental Organizations

City of Westlake  
 Office of the Medical Examiner,  
 District 19  
 Rupert J. Smith Law Library  
 of St. Lucie County  
 St. Lucie Education Foundation  
 Town of Ocean Breeze Park  
 Troup Indianatown Water  
 Control District  
 Jobs and Education Partnership  
 Indian River Regional Crime  
 Laboratory, District 19, Florida  
 Florida Inland Navigation District  
 Fort Pierce Farms Water Control  
 District  
 Indian River Regional Crime  
 Laboratory, District 19, Florida  
 Troup Indianatown Water  
 Control District

Current or Recent Single Audits

St. Lucie County, Florida  
 Early Learning Coalition, Inc.  
 Treasure Coast Food Bank, Inc.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
 Martin  
 Okeechobee  
 Palm Beach

Municipalities

City of Port St. Lucie  
 City of Vero Beach  
 Town of Orchid

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

### Special Districts

Boggy Creek Community Development District  
Coquina Water Control 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  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie  
County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$3,475 for the years ended September 30, 2019 and 2020, and \$3,580 for the years ended September 30, 2021, 2022, and 2023. The fee is contingent upon the financial records and accounting systems of VillaMar 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 VillaMar Community Development District as of September 30, 2019, 2020, 2021, 2022, and 2023. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 40 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 30 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**J. W. Gaines, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP**

Accounting and Audit Principal – 11 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

#### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – present)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – present)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)

#### **Professional Experience**

- ◆ Twenty-four years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**David S. McGuire, CPA, CITP (Continued)**  
Accounting and Audit Principal

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
  - Not-for-Profit Auditing Financial Results and Compliance Requirements
  - Update: Government Accounting Reporting and Auditing
  - Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 28 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**David F. Haughton, CPA (Continued)**  
Accounting and Audit Manager

#### **Professional Experience (Continued)**

##### **Special Districts:**

Bluewaters Community Development District  
Country Club of Mount Dora Community Development District  
Fiddler's Creek Community Development District #1 and #2  
Indigo Community Development District  
North Springs Improvement District  
Renaissance Commons Community Development District  
St. Lucie West Services District  
Stoneybrook Community Development District  
Summerville Community Development District  
Terracina Community Development District  
Thousand Oaks Community Development District  
Tree Island Estates Community Development District  
Valencia Acres Community Development District

##### **Non-Profits:**

The Dunbar Center, Inc.  
Hibiscus Children's Foundation, Inc.  
Hope Rural School, Inc.  
Maritime and Yachting Museum of Florida, Inc.  
Tykes and Teens, Inc.  
United Way of Martin County, Inc.  
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

#### **Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Senior Staff Accountant – 8 years

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 7 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin**

Senior Staff Accountant – 5 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 4 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker**

Staff Accountant – 3 years

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ◆ Mrs. Stonebraker is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 5 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Professional Experience**

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 3 years

#### **Education**

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

#### **Continuing Professional Education**

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Brianne Davies**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Davies 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**

#### **Taylor Nuccio**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Kirk Vasser**

Staff Accountant

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.





Judson B. Baggett | 6815 Dairy Road  
MBA, CPA, CVA, Partner | Zephyrhills, FL 33542  
Marci Reutimann | (813) 788-2155  
CPA, Partner | (813) 782-8606

## System Review Report

To the Directors  
Berger, Toombs, Elam, Gaines & Frank, CPAs PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 2, 2016

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, 2016. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

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, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.

  
Baggett, Reutimann & Associates, CPAs, PA

(BERGER\_REPORT16)

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)  
National Association of Certified Valuation Analysts (NACVA)

**VILLAMAR COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2019**  
Hillsborough County, Florida

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than Monday, September 16, 2019, at 2:00 p.m., at the offices of District Manager, located at GMS – CF, LLC, 135 W. Central Blvd., Suite 320, Orlando, FL 32801, telephone (407) 841-5524. 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.** Each Proposer shall submit one (1) electronic copy & one (1) hard copy of the Proposal Documents (defined below), 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 – VillaMar Community Development District on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the evaluation criteria 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 or engagement letter with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

**SECTION 12. CONTENTS OF PROPOSALS.** All proposals shall include the following information in addition to any other requirements of the Proposal Documents.

- A. List position or title of all personnel to perform work on the District audit. Include 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. Provide three (3) 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. Identify any work previously conducted for other community development districts.
- D. The lump sum cost of the provision of the services under the proposal, plus the cost of two (2) optional 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) hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the evaluation criteria, contained within the Proposal Documents.

**VILLAMAR 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.

**VillaMar CDD Auditor Selection**

	<b>Ability of Personnel (20 pts)</b>	<b>Proposer's Experience (20 pts)</b>	<b>Understading of Scope of Work (20 pts)</b>	<b>Ability to Furnish the Required Services (20 pts)</b>	<b>Price (20 pts)</b>	<b>Total Points Earned</b>	<b>Ranking (1 being highest)</b>
<b>Grau &amp; Associates</b>					2019- \$3,800 2020- \$3,900 2021- \$4,000 2022- \$4,100 2023- \$4,200		
<b>Carr, Riggs &amp; Ingram (CRI)</b>					2019- \$4,000 2020- \$4,000 2021- \$4,000 2022- \$4,000 2023- \$4,000		
<b>Berger, Toombs, Elam, Gaines &amp; Frank</b>					2019- \$3,475 2020- \$3,475 2021- \$3,580 2022- \$3,580 2023- \$3,580		

**BOARD OF SUPERVISORS  
MEETING**

# MINUTES

**MINUTES OF MEETING  
VILLAMAR  
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the VillaMar Community Development District was held on Wednesday, **September 11<sup>th</sup>, 2019** at 3:15 p.m. at 346 E Central Ave, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath	Chairman
Lauren Schwenk	Assistant Secretary
Andrew Rhinehart	Assistant Secretary
Brian Walsh <i>via phone</i>	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Roy Van Wyk	Hopping Green & Sams
Patrick Marone	Developer's Office

*The following is a summary of the discussions and actions taken at the September 11<sup>th</sup>, 2019 VillaMar Community Development District's Regular Board of Supervisor's Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Burns called the meeting to order and noted that a quorum was established.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Burns asked for any comments from the public. Hearing none, the next item followed.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the August 14,  
2019 Board of Supervisors Meeting**

Ms. Burns asked for comments, questions, or corrections to the minutes. The board had no corrections.



On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, the Minutes of the August 14, 2019 Board of Supervisors Meeting, were approved.

**FOURTH ORDER OF BUSINESS**

**Acceptance of the Minutes of the August 14, 2019 Audit Committee Meeting**

Ms. Burns asked for comments, questions, or corrections to the audit committee meeting minutes. The board had no corrections.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, the Minutes of the August 14, 2019 Audit Committee Meeting, were approved.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2019-42 Setting the Public Hearing to Adopt the Restated and Amended Rules of Procedure for VillaMar Community Development District**

Ms. Burns suggest a public hearing date of November 13<sup>th</sup> at 3:15 p.m. at their current location. She noted that is their regularly schedule November date. She noted this hearing would be to update the Rules of Procedure with new statutory changes, these are being request across the board for all CDD's that Roy's firm manages.

On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, Resolution 2019-42 Setting the Public Hearing to Adopt the Restated and Amended Rules of Procedure for VillaMar Community Development District on November 13, 2019 at 3:15 p.m., was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

Mr. Van Wyk had nothing further to report.

**B. Engineer**

There being none, the next item followed.

**C. District Manager’s Report**

**i. Approval of Check Register**

Ms. Burns presented the check register from August 1<sup>st</sup> through August 29<sup>th</sup> totaling \$6,082.63.

On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, the July Check Register totaling \$6,082.63, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Burns presented the financials to the board. No action was required to be taken.

**iii. Ratification of Series 2019 Requisition #18 - #25**

Ms. Burns noted these requisitions had already been signed off by the Chairman and District Engineer and funding, they only needed to be ratified by the board.

On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, Series 2019 Requisitions #18 - #25, were ratified.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

There being the none, the next item followed.

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests and Audience Comments**

There being the none, the next item followed.

**NINTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Rhinehart, seconded by Ms. Schwenk, with all in favor, meeting was adjourned.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

## **SECTION IV**

# SECTION A

# SECTION 1

**RESOLUTION 2020-01**

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

**WHEREAS**, VillaMar 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 the City of Winter Haven, Florida; and

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

**WHEREAS**, the District has previously adopted Rules of Procedure to govern the administration of the District; 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 Amended and Restated 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 VILLAMAR COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The attached Amended and Restated Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Amended and Restated Rules of Procedure replace all prior versions of the Rules of Procedure, and 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 13<sup>th</sup> day of November, 2019.

**ATTEST:**

**VILLAMAR COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary

---

Chairperson, Board of Supervisors

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

**EXHIBIT A:**  
**AMENDED AND RESTATED RULES OF PROCEDURE**



**AMENDED AND RESTATED  
RULES OF PROCEDURE  
VILLAMAR COMMUNITY DEVELOPMENT DISTRICT**

**EFFECTIVE AS OF \_\_\_\_\_, 20\_\_**

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**Rule 1.0      General.**

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

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

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

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

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

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

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

- (f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.
  - (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.
- (4) Record Book. The Board shall keep a permanent record book entitled "Record of Proceedings," in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.
- (5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation in the county in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and Committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286 of the Florida Statutes.
- (6) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, "voting conflict of interest" shall be governed by the Florida Constitution and Chapters 112 and 190 of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member's special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.
- (a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board's Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

- (1) Notice. Except in emergencies, or as otherwise required by statute or these Rules, at least seven (7) days, but no 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 in the District and in the county in which the District is located. "General circulation" means a publication that is printed and published at least once a week for the preceding year, offering at least 25% of its words in the English language, qualifies as a periodicals material for postal purposes in the county in which the District is located, is for sale to the public generally, is available to the public generally for the publication of official or other notices, and is customarily containing information of a public character or of interest or of value to the residents or owners of property in the county where published, or of interest or of value to the general public. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published in a newspaper not of limited subject matter, which is published at least five days a week, unless the only newspaper in the county is published less than five days a week. Each Notice shall state, as applicable:
- (a) The date, time and place of the meeting, hearing or workshop;
  - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
  - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
  - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (407) 841-5524. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
  - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

- (f) The following or substantially similar language: “The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record.”
- (2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.
- (3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any confidential and any confidential and exempt information, shall be available to the public at least seven days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.” For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

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

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

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

published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.

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

litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

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

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

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

**Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse**

(1) Internal Controls. The District shall establish and maintain internal controls designed to:

- (a) Prevent and detect “fraud,” “waste” and “abuse” as those terms are defined in section 11.45(1), Florida Statutes; and
- (b) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and
- (c) Support economical and efficient operations; and
- (d) Ensure reliability of financial records and reports; and
- (e) Safeguard assets.

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

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

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

## **Rule 2.0      Rulemaking Proceedings.**

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules. Rulemaking proceedings shall be deemed to have been initiated upon publication of notice by the District. A “rule” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District (“Rule”). Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.
  
- (2) Notice of Rule Development.
  - (a) Except when the intended action is the repeal of a Rule, the District shall provide notice of the development of a proposed rule by publication of a Notice of Rule Development in a newspaper of general circulation in the District before providing notice of a proposed rule as required by section (3) of this Rule. Consequently, the Notice of Rule Development shall be published at least twenty-nine (29) days prior to the public hearing on the proposed Rule. The Notice of Rule Development shall indicate the subject area to be addressed by rule development, provide a short, plain explanation of the purpose and effect of the proposed rule, cite the specific legal authority for the proposed rule, and include a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft, if available.
  
  - (b) All rules as drafted shall be consistent with Sections 120.54(1)(g) and 120.54(2)(b) of the Florida Statutes.
  
- (3) Notice of Proceedings and Proposed Rules.
  - (a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall give notice of its intended action, setting forth a short, plain explanation of the purpose and effect of the proposed action, a reference to the specific rulemaking authority pursuant to which the rule is adopted, and a reference to the section or subsection of the Florida Statutes being implemented, interpreted, or made specific. The notice shall include a summary of the District’s statement of the estimated regulatory costs, if one has been prepared, based on the factors set forth in Section 120.541(2) of the Florida Statutes, and a statement that any person who wishes to provide the District with a lower cost regulatory alternative as provided by Section 120.541(1), must do so in writing within twenty-one (21) days after publication of the notice. The notice shall additionally include a statement that any affected person may request a public hearing



by submitting a written request within twenty-one (21) days after the date of publication of the notice. Except when intended action is the repeal of a rule, the notice shall include a reference to both the date on which and the place where the Notice of Rule Development required by section (2) of this Rule appeared.

- (b) The notice shall be published in a newspaper of general circulation in the District and each county in which the District is located not less than twenty-eight (28) days prior to the intended action. The proposed rule shall be available for inspection and copying by the public at the time of the publication of notice.
  - (c) The notice shall be mailed to all persons named in the proposed rule and to all persons who, at least fourteen (14) days prior to such mailing, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice by mail of District proceedings to adopt, amend, or repeal a rule. Such persons must furnish a mailing address and may be required to pay the cost of copying and mailing.
- (4) Rule Development Workshops. Whenever requested in writing by any affected person, the District must either conduct a rule development workshop prior to proposing rules for adoption or the Chairperson must explain in writing why a workshop is unnecessary. The District may initiate a rule development workshop but is not required to do so.
- (5) Petitions to Initiate Rulemaking. All Petitions to Initiate Rulemaking proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. Not later than sixty (60) calendar days following the date of filing a petition, the Board shall initiate rulemaking proceedings or deny the petition with a written statement of its reasons for the denial. If the petition is directed to an existing policy that the District has not formally adopted as a rule, the District may, in its discretion, notice and hold a public hearing on the petition to consider the comments of the public directed to the policy, its scope and application, and to consider whether the public interest is served adequately by the application of the policy on a case-by-case basis, as contrasted with its formal adoption as a rule. However, this section shall not be construed as requiring the District to adopt a rule to replace a policy.
- (6) Rulemaking Materials. After the publication of the notice referenced in section (3) of this Rule, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the following materials:

- (a) The text of the proposed rule, or any amendment or repeal of any existing rules;
  - (b) A detailed written statement of the facts and circumstances justifying the proposed rule;
  - (c) A copy of the statement of estimated regulatory costs if required by Section 120.541 of the Florida Statutes; and
  - (d) The published notice.
- (7) Hearing. The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the notice described in section (3) of this Rule, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. The District shall publish notice of the public hearing in a newspaper of general circulation within the District either in the text of the notice described in section (3) of this Rule or in a separate publication at least seven (7) days before the scheduled public hearing. The notice shall specify the date, time, and location of the public hearing, and the name, address, and telephone number of the District contact person who can provide information about the public hearing. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.
- (8) Emergency Rule Adoption. The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action. Prior to the adoption of an emergency rule, the District Manager shall make reasonable efforts to notify a newspaper of general circulation in the District. Notice of emergency rules shall be published as soon as possible in a newspaper of general circulation in the District. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District and otherwise complies with these provisions.
- (9) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to Section 120.54(2)(d) of the Florida Statutes, except that any notices required under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation in the county in which the District is located.
- (10) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record. The record shall include, if applicable:

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

(11) Petitions to Challenge Existing Rules.

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

- (ii) Rule upon offers of proof and receive relevant evidence;
  - (iii) Regulate the course of the hearing, including any pre-hearing matters;
  - (iv) Enter orders; and
  - (v) Make or receive offers of settlement, stipulation, and adjustment.
- (f) The petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (12) Variations and Waivers. A “variance” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “waiver” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variations and waivers from District rules may be granted subject to the following:
- (a) Variations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "substantial hardship" means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, "principles of fairness" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
  - (b) A person who is subject to regulation by a District Rule may file a petition with the District, requesting a variance or waiver from the District’s Rule. Each petition shall specify:
    - (i) The rule from which a variance or waiver is requested;
    - (ii) The type of action requested;
    - (iii) The specific facts that would justify a waiver or variance for the petitioner; and
    - (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.
  - (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions

raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by Rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.

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

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

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

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

**Rule 3.0 Competitive Purchase.**

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

- (d) “Design-Build Contract” means a single contract with a Design-Build Firm for the design and construction of a public construction project.
- (e) “Design-Build Firm” means a partnership, corporation or other legal entity that:
  - (i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or
  - (ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.
- (f) “Design Criteria Package” means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District’s Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.
- (g) “Design Criteria Professional” means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.
- (h) “Emergency Purchase” means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds

that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

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



- (o) “Request for Proposals” or “RFP” is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.
- (p) “Responsive and Responsible Bidder” means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. “Responsive and Responsible Vendor” means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
  - (i) The ability and adequacy of the professional personnel employed by the entity/individual;
  - (ii) The past performance of the entity/individual for the District and in other professional employment;
  - (iii) The willingness of the entity/individual to meet time and budget requirements;
  - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
  - (v) The recent, current, and projected workloads of the entity/individual;
  - (vi) The volume of work previously awarded to the entity/individual;
  - (vii) Whether the cost components of the bid or proposal are appropriately balanced; and
  - (viii) Whether the entity/individual is a certified minority business enterprise.

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

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

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

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

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

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

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

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

(4) Competitive Selection.

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

- (d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all consultants by United States Mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

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

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

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

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

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

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

(1) Definitions.

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

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

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

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

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

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

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

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

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



determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals.

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

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

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



**Rule 3.3 Purchase of Insurance.**

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

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

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

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

**Rule 3.4 Pre-qualification**

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

responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

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

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

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

(j) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all vendors by United States Mail, electronic mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(3) Suspension, Revocation, or Denial of Qualification

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



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

(b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor's bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.

- (c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.
- (d) Such suspension or revocation shall not affect the vendor's obligations under any preexisting contract.
- (e) In the case of contract crimes, the vendor's pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor's conviction for contract crimes, the revocation, denial, or suspension of a vendor's pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

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

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

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

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

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

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

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

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

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

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

- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.
- (3) Sole Source: Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.
- (4) Contracts: Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
- (5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.
- (6) Exceptions. This Rule is inapplicable when:
  - (a) The project is undertaken as repair or maintenance of an existing public facility;
  - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
  - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or
  - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

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

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

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

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

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

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



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

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

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

Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests of the District's rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

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

Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.

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

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

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

**Rule 3.7      Payment and Performance Bonds.**

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

**Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.**  
**Law Implemented: § 255.05, Fla. Stat.**

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

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

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

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

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

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

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

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

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

purchase of the goods, supplies, and materials without further competitive selection processes.

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

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

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



**Rule 3.9 Maintenance Services.**

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

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

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

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

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

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

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

**Rule 3.10 Contractual Services.**

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

**Specific Authority:** §§ 190.011(5), 190.011(15), Fla. Stat.  
**Law Implemented:** §§ 119.0701, 190.011(3), 190.033, Fla. Stat.

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

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

(1) Filing.

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

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

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

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

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

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

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

**Rule 4.0      Effective Date.**

These Rules shall be effective \_\_\_\_\_, 2019, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

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



# SECTION V

# SECTION A



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

August 30, 2019

Board of Supervisors  
VillaMar Community Development District  
135 W. Central Blvd, Suite 320  
Orlando, FL 32801

We appreciate the opportunity to offer our services to VillaMar Community Development District (the "Issuer"). This letter confirms our engagement to provide arbitrage rebate services, with respect to the \$7,180,000 Special Assessment Bonds, Series 2019 (the "Bond").

The procedures that we will perform are as follows:

- Assist in the determination of the amount, if any, of required rebate to the United States government.
- Issuance of a report representing the cumulative results since the issuance date of the Bond based on information provided by the Issuer and/or Trustee.

In assisting in the determination of the amount of any potential required rebate, we will not verify or otherwise audit the accuracy of information provided to us by you or the Trustee, and accordingly, we express no opinion on such information. Furthermore, the performance of the above-mentioned procedures will not constitute an audit made in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion on the elements, accounts, or items of a financial statement. Therefore, Grau & Associates ("Grau") will not be in a position to express, and will not express an opinion, or any other form of assurance, as a result of performing these procedures.

The procedures that Grau has been requested to perform are solely the responsibility of the Issuer. Furthermore, Grau has no responsibility to advise the Issuer of other procedures that might be performed and makes no representations as to the sufficiency of such procedures for the purposes of the Issuer.

Grau's responsibility is limited to performing the procedures specified and agreed to, and to reporting the resulting findings, subject to the limitations contained herein, and our engagement cannot be relied on to disclose errors or irregularities should they exist. Grau has no responsibility for updating the procedures performed or for performing any additional procedures.

Since tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage rebate calculations. Any of your Bond issues may be selected for review by the Internal Revenue Service ("IRS"), which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Due to the lack of clarity in the tax law, we cannot provide assurance that the positions asserted by the IRS may not ultimately be sustained. You have the ultimate responsibility for your compliance with arbitrage rebate laws; therefore, you should review the calculations carefully.

The Issuer shall provide accurate and complete information requested by Grau. Grau has no responsibility for the accuracy or completeness of the information provided by, or on behalf of, the Issuer, even if Grau had reason to know or should have known of such inaccuracy or incompleteness.

Should Grau determine that significant restrictions are being placed on the performance of the above-mentioned procedures by the Issuer, Grau shall be entitled to withdraw from this engagement.

Any report issued by Grau will not be used by, or circulated, quoted, disclosed or distributed to, nor will reference to such reports be made to anyone who is not a member of management or of the Board of Directors of the Issuer.

**Limitation on Liability**

The Issuer agrees that Grau, its partners, principals, and employees shall not be liable to the Issuer for any actions, losses, damages, claims, liabilities, costs, or expenses in any way arising out of or relating to this engagement for an aggregate amount in excess of the fees paid by the Issuer to Grau for the services performed pursuant to this engagement. In no event shall Grau, its partners, principals, or employees be liable for consequential, special, indirect, incidental, punitive or exemplary loss, damage, cost, or expense (including without limitation, lost profits and opportunity costs).

The Issuer also agrees to indemnify and hold harmless Grau, its partners, principals, and employee from and against any and all actions, losses, damages, claims, liabilities, costs, and expenses (including, without limitation, reasonable legal fees and expenses) brought against, paid, or incurred by any of them at any time, in any way arising out of or relating to a breach or an alleged breach by the Issuer of any provision of this engagement letter, including, without limitation, the restrictions on report use and distribution.

The limitation on liability and indemnification provisions of this engagement letter shall apply regardless of the form of action, loss, damage, claim, liability, cost, or expense, whether in contract, statute, tort (including, without limitation, negligence), or otherwise. The agreements and undertakings of the Issuer contained in this engagement letter, including, without limitation, those pertaining to restrictions on report use and distribution, limitation on liability, and indemnification, shall survive the completion of termination of this engagement.

Our fee for performing the annual rebate calculations will be \$600. We will discuss with you whether a fee adjustment is appropriate on rebate calculations for future periods. Furthermore, you may request additional consulting services from us upon occasion and we will bill you for these services at our standard hourly rates unless otherwise agreed.

You understand that the arbitrage rebate services and report described above are solely to assist you in meeting your requirements for federal income tax compliance purposes.

If the above terms are acceptable to you, and the services outlined are in accordance with your understanding, please sign both engagement letters in the space provided and return one original to us.

Very truly yours,



\_\_\_\_\_  
Antonio Grau

Accepted and agreed to by VillaMar Community Development District:

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

# SECTION B

**Arbitrage Rebate Computation  
Proposal For  
VillaMar  
Community Development District  
(City of Winter Haven, Florida)  
\$7,170,000 Special Assessment Bonds,  
Series 2019**



**AMTEC**



# AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane  
Avon, CT 06001  
(T) 860-321-7521  
(F) 860-321-7581

[www.amteccorp.com](http://www.amteccorp.com)

September 11, 2019

Ms. Katie Costa  
Government Management Services – CF, LLC  
9145 Narcoossee Road  
Suite A206  
Orlando, FL 32527

Re: \$7,170,000 VillaMar Community Development District (City of Winter Haven, Florida), Special Assessment Bonds, Series 2019

Dear Ms. Costa:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced VillaMar Community Development District (the "District") Series 2019 bond issue (the "Bonds"). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

## **Firm History**

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 6,100 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

## **Southeast Client Base**

We provide arbitrage rebate services to over 400 bond issues aggregating more than \$10 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Tulsa (OK), the City of Corpus Christi (TX) and the States of Connecticut, New Jersey, Montana, Mississippi, West Virginia and Alaska.

We have prepared a Proposal for the computation of arbitrage for the District's Bonds. We have established a "bond year end" of June 25<sup>th</sup>, based upon the anniversary of the closing date of the Bonds in June 2019.

**Proposal**

We are proposing rebate computation services based on the following:

- \$7,170,000 Series 2019 Bonds;
- Fixed Rate Issue; and
- Construction and Acquisition, Debt Service Reserve, Capitalized Interest, Cost of Issuance & Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Bonds is \$450 per year and will encompass all activity from June 25, 2019, the date of the closing, through June 25, 2024, the end of the 5<sup>th</sup> Bond Year and initial Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

**AMTEC's Professional Fee – \$7,170,000 Series 2019 Bonds**

<b>Report Date</b>	<b>Type of Report</b>	<b>Period Covered</b>	<b>Fee</b>
June 30, 2020	Rebate and Opinion	Closing – June 30, 2020	\$450
June 30, 2021	Rebate and Opinion	Closing – June 30, 2021	\$450
June 30, 2022	Rebate and Opinion	Closing – June 30, 2022	\$450
June 30, 2023	Rebate and Opinion	Closing – June 30, 2023	\$450
June 25, 2024	Rebate and Opinion	Closing – June 25, 2024	\$450

**In order to begin, we are requesting copies of the following documentation:**

1. Arbitrage Certificate or Tax Regulatory Agreement.
2. IRS Form 8038-G.
3. Closing Memorandum.
4. Trust Agreement.
5. US Bank statements for all accounts from June 25, 2019, the date of the closing, through each report date.

**AMTEC's Scope of Services**

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;



- Reconciliation of the sources and uses of funds from the bond documentation;
- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled.

AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on \_\_\_\_\_, 2019.

VillaMar Community  
Development District

Consultant: American Municipal Tax-Exempt  
Compliance Corporation

By: \_\_\_\_\_  
VillaMar Community  
Development District

By: \_\_\_\_\_  
Michael J. Scarfo  
Senior Vice President

# SECTION VII

**RESOLUTION 2020-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VILLAMAR COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2018/2019, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the VillaMar Community Development District (hereinafter the “**District**”), is a local unit of special-purpose government established pursuant to Ordinance No. 18-70, and located within City of Winter Haven, Florida; and

**WHEREAS**, on February 13, 2019, the Board of Supervisors (“**Board**”) of the District, adopted Resolution 2019-33, providing for the adoption of the District’s operations and maintenance budget for Fiscal Year 2018/2019 (“**General Fund Budget**”); and

**WHEREAS**, the District Manager, at the direction of the Board, has prepared an amended General Fund Budget, to reflect changes in the actual appropriations of the General Fund Budget; and

**WHEREAS**, the Board finds that it is in the best interest of the District and its landowners to amend the General Fund Budget to reflect the actual appropriations.

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

**1. BUDGET AMENDMENT.**

- a. The Board has reviewed the District Manager’s proposed amended General Fund Budget, copies of which are on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The General Fund Budget is hereby amended in accordance with **Exhibit A**, attached hereto.
- c. In accordance with section 189.016, Florida Statutes, the amended General Fund Budget shall be posted on the District’s official website within five (5) days after adoption and remain on the website for at least two (2) years.

**2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of the District, the fiscal year beginning October 1, 2018, and ending September 30, 2019, the sum set forth below, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year:

TOTAL GENERAL FUND

§ \_\_\_\_\_

**3. CONFLICTS.** This Resolution is intended to amend, in part, Resolution 2019-33, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2019-33 that are not amended by this Resolution apply to the Adopted Budget, as defined in Resolution 2019-33, as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

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

**5. EFFECTIVE DATE.** This Resolution shall take effect as of November 13, 2019.

Introduced, considered favorably, and adopted this 13th day of November, 2019.

**ATTEST:**

**VILLAMAR COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary/Assistant Secretary

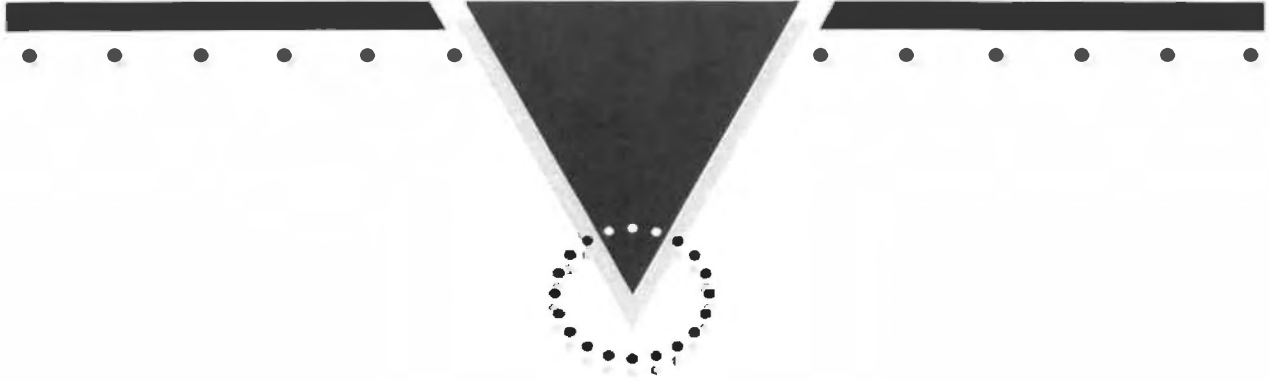
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Chairperson, Board of Supervisors

**Exhibit A:** Amended Fiscal Year 2018/2019 General Fund Budget

**Exhibit A**  
Amended Fiscal Year 2018/2019 Budget

*[See attached]*



**VillaMar  
Community Development District**

**Amended Budget  
FY 2019**



**VillaMar**  
**Community Development District**  
Amended Budget  
Fiscal Year 2019

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-------------------

General Fund - Income Statement

Pages 1

**VillaMar**  
**Community Development District**  
 Amended Budget - Fiscal Year 2019  
 General Fund

Description	Adopted Budget FY2019	Increase/ (Decrease)	Amended Budget FY2019	Actuals as of 9/30/2019
<b>Revenues</b>				
Developer Contributions	\$ 91,248	\$ 8,752	\$ 100,000	\$ 100,000
<b>Total Revenues</b>	<b>\$ 91,248</b>	<b>\$ 8,752</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Expenditures</b>				
<b><u>Administrative</u></b>				
Supervisor Fees	\$ 4,000	\$ 3,800	\$ 7,800	\$ 7,800
FICA Expense	306	(306)	-	-
Engineering	10,000	(5,000)	5,000	-
Attorney	25,000	5,000	30,000	25,347
Dissemination Fees	-	1,250	1,250	1,250
Management Fees	29,167	(0)	29,167	29,167
Information Technology	3,750	(1,050)	2,700	2,649
Telephone	250	(150)	100	62
Postage	850	(550)	300	113
Insurance	5,000	-	5,000	4,109
Printing & Binding	850	650	1,500	1,392
Legal Advertising	10,000	5,000	15,000	14,384
Other Current Charges	850	683	1,533	-
Office Supplies	500	-	500	203
Travel Per Diem	550	(550)	-	-
Dues, Licenses & Subscriptions	175	(25)	150	150
<b>Total Administrative:</b>	<b>\$ 91,248</b>	<b>\$ 8,752</b>	<b>\$ 100,000</b>	<b>\$ 86,625</b>
<b>Total Expenditures</b>	<b>\$ 91,248</b>	<b>\$ 8,752</b>	<b>\$ 100,000</b>	<b>\$ 86,625</b>
<b>Excess Revenues (Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,375</b>



## SECTION VIII

# SECTION C

# SECTION 1

**VillaMar**  
**Community Development District**

Summary of Checks

August 30, 2019 to November 5, 2019

<b>Bank</b>	<b>Date</b>	<b>Check No.'s</b>	<b>Amount</b>
General Fund	10/10/19	28	\$ 3,469.61
	10/16/19	29-37	\$ 15,059.31
			\$ 18,528.92
			<b>\$ 18,528.92</b>

VILLAMAR CDD - GENERAL FUND  
BANK A VILLAMAR CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #	
10/10/19	00009	10/01/19 14	201910 310-51300-34000		MANAGEMENT FEES OCT19	*	2,916.67		
		10/01/19 14	201910 310-51300-35100		TECHNOLOGY FEES OCT19	*	75.00		
		10/01/19 14	201910 310-51300-31300		DISSEMINATION SRVC OCT19	*	416.67		
		10/01/19 14	201910 310-51300-51000		OFFICE SUPPLIES	*	2.53		
		10/01/19 14	201910 310-51300-42000		POSTAGE	*	.50		
		10/01/19 14	201910 310-51300-42500		COPIES	*	43.05		
		10/01/19 14	201910 310-51300-41000		TELEPHONE	*	15.19		
GOVERNMENTAL MANAGEMENT SERVICES								3,469.61	000028
10/16/19	00007	8/14/19 AR081419	201908 310-51300-11000		SUPERVISOR FEES 8/14/19	*	200.00		
ANDREW RHINEHART								200.00	000029
10/16/19	00010	8/14/19 BW081419	201908 310-51300-11000		SUPERVISOR FEES 8/14/19	*	200.00		
BRIAN WALSH								200.00	000030
10/16/19	00011	9/03/19 9368	201910 310-51300-45000		FY20 GEN LIAB	*	5,125.00		
EGIS INSURANCE								5,125.00	000031
10/16/19	00009	9/01/19 13	201909 310-51300-34000		MANAGEMENT FEES SEP19	*	2,916.67		
		9/01/19 13	201909 310-51300-35100		TECHNOLOGY FEES SEP19	*	75.00		
		9/01/19 13	201909 310-51300-31300		DISSEMINATION SRVC SEP19	*	416.67		
		9/01/19 13	201909 310-51300-51000		OFFICE SUPPLIES	*	17.50		
		9/01/19 13	201909 310-51300-42500		COPIES	*	232.20		
GOVERNMENTAL MANAGEMENT SERVICES								3,658.04	000032
10/16/19	00003	8/22/19 109409	201907 310-51300-31500		BUDGET/AGENDA/ASSESSMENTS	*	2,296.65		
		9/16/19 109873	201908 310-51300-31500		AMEND RULES/LEASING AGREE	*	2,684.46		
HOPPING GREEN & SAMS								4,981.11	000033

AP300R

\*\*\* CHECK DATES 08/30/2019 - 11/05/2019 \*\*\*

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER  
VILLAMAR CDD - GENERAL FUND  
BANK A VILLAMAR CDD

RUN 11/06/19

PAGE 2

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/16/19	00005	8/14/19	JA081419	201908	310-51300-11000			SUPERVISOR FEES 8/14/19 JOEL ADAMS	*	200.00	200.00	000034
10/16/19	00001	8/23/19	L060G0I2	201908	310-51300-48000			ANNUAL AUDIT FY20 LAKELAND LEDGER PUBLISHING	*	295.16	295.16	000035
10/16/19	00008	8/14/19	LS081419	201908	310-51300-11000			SUPERVISOR FEES 8/14/19 LAUREN SCHWENK	*	200.00	200.00	000036
10/16/19	00004	8/14/19	RH081419	201908	310-51300-11000			SUPERVISOR FEES 8/14/19 RENNIE HEATH	*	200.00	200.00	000037
TOTAL FOR BANK A										18,528.92		
TOTAL FOR REGISTER										18,528.92		

# SECTION 2



**VILLAMAR**  
**Community Development District**

**Unaudited Financial Reporting**

**September 30, 2019**





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1	<u>Balance Sheet</u>
2	<u>General Fund Income Statement</u>
3	<u>Debt Service Fund Income Statement</u>
4	<u>Capital Projects Fund Income Statement</u>
5	<u>Month to Month</u>
6	<u>Developer Contribution Schedule</u>
7	<u>Long Term Debt Report</u>
8	<u>Series 2019 Construction Schedule</u>

**VILLAMAR**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET**  
**September 30, 2019**

	General Fund	Debt Service Fund	Capital Projects Fund	Totals FY19
<b>ASSETS:</b>				
<u>CASH</u>				
OPERATING ACCOUNT	\$6,427	---	---	\$6,427
<u>SERIES 2019</u>		---	---	\$0
RESERVE	---	\$452,419	---	\$452,419
INTEREST	---	\$283,565	---	\$283,565
CONSTRUCTION	---	---	\$3,278,328	\$3,278,328
COST OF ISSUANCE	---	---	\$105	\$105
DUE FROM DEVELOPER	\$20,000	---	---	\$20,000
<b>TOTAL ASSETS</b>	<b>\$26,427</b>	<b>\$735,983</b>	<b>\$3,278,433</b>	<b>\$4,040,843</b>
<b>LIABILITIES:</b>				
ACCOUNTS PAYABLE	\$13,052	---	---	\$13,052
<b>FUND EQUITY:</b>				
<b>FUND BALANCES:</b>				
UNASSIGNED	\$13,375	---	---	\$13,375
RESERVED FOR DEBT SERVICE	---	\$735,983	---	\$735,983
RESERVED FOR CAPITAL PROJECTS	---	---	\$3,278,433	\$3,278,433
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$26,427</b>	<b>\$735,983</b>	<b>\$3,278,433</b>	<b>\$4,040,843</b>

# VILLAMAR

## COMMUNITY DEVELOPMENT DISTRICT

### GENERAL FUND

#### Statement of Revenues & Expenditures

For The Period Ending September 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/19	ACTUAL THRU 9/30/19	VARIANCE
<b><u>REVENUES:</u></b>				
DEVELOPER CONTRIBUTIONS	\$91,248	\$91,248	\$100,000	\$8,752
<b>TOTAL REVENUES</b>	<b>\$91,248</b>	<b>\$91,248</b>	<b>\$100,000</b>	<b>\$8,752</b>
<b><u>EXPENDITURES:</u></b>				
<b><u>ADMINISTRATIVE:</u></b>				
SUPERVISORS FEES	\$4,000	\$4,000	\$7,800	(\$3,800)
FICA EXPENSE	\$306	\$306	\$0	\$306
ENGINEERING	\$10,000	\$10,000	\$0	\$10,000
ATTORNEY	\$25,000	\$25,000	\$25,347	(\$347)
DISSEMINATION FEES	\$0	\$0	\$1,250	(\$1,250)
MANAGEMENT FEES	\$29,167	\$29,167	\$29,167	\$0
INFORMATION TECHNOLOGY	\$3,750	\$3,750	\$2,649	\$1,101
TELEPHONE	\$250	\$250	\$62	\$188
POSTAGE	\$850	\$850	\$113	\$737
INSURANCE	\$5,000	\$5,000	\$4,109	\$891
PRINTING & BINDING	\$850	\$850	\$1,392	(\$542)
LEGAL ADVERTISING	\$10,000	\$10,000	\$14,384	(\$4,384)
OTHER CURRENT CHARGES	\$850	\$850	\$0	\$850
OFFICE SUPPLIES	\$500	\$500	\$203	\$297
TRAVEL PER DIEM	\$550	\$550	\$0	\$550
DUES, LICENSES, & SUBSCRIPTIONS	\$175	\$175	\$150	\$25
<b>TOTAL ADMINISTRATIVE:</b>	<b>\$91,248</b>	<b>\$91,248</b>	<b>\$86,625</b>	<b>\$4,623</b>
<b>TOTAL EXPENDITURES</b>	<b>\$91,248</b>	<b>\$91,248</b>	<b>\$86,625</b>	<b>\$4,623</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$13,375</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>		<b>\$13,375</b>	

# VILLAMAR

## COMMUNITY DEVELOPMENT DISTRICT

### DEBT SERVICE FUND

#### SERIES 2019

#### Statement of Revenues & Expenditures

For The Period Ending September 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/19	ACTUAL THRU 9/30/19	VARIANCE
<b><u>REVENUES:</u></b>				
BOND PROCEEDS	\$0	\$0	\$733,462	\$733,462
INTEREST	\$0	\$0	\$2,521	\$2,521
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$735,983</b>	<b>\$735,983</b>
<b><u>EXPENDITURES:</u></b>				
PRINCIPAL EXPENSE - 11/1	\$0	\$0	\$0	\$0
INTEREST EXPENSE - 11/1	\$0	\$0	\$0	\$0
INTEREST EXPENSE - 5/2	\$0	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$735,983</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>		<b>\$735,983</b>	

# VILLAMAR

## COMMUNITY DEVELOPMENT DISTRICT

### CAPITAL PROJECTS FUND

#### SERIES 2019

### Statement of Revenues & Expenditures

For The Period Ending September 30, 2019

	ADOPTED BUDGET	PRORATED BUDGET THRU 9/30/19	ACTUAL THRU 9/30/19	VARIANCE
<b><u>REVENUES:</u></b>				
BOND PROCEEDS	\$0	\$0	\$6,446,538	\$6,446,538
INTEREST	\$0	\$0	\$17,990	\$17,990
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,464,528</b>	<b>\$6,464,528</b>
<b><u>EXPENDITURES:</u></b>				
CAPITAL OUTLAY	\$0	\$0	\$2,838,762	(\$2,838,762)
CAPITAL OUTLAY - COST OF ISSUANCE	\$0	\$0	\$347,334	(\$347,334)
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,186,096</b>	<b>(\$3,186,096)</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>\$0</b>		<b>\$3,278,433</b>	
<b>FUND BALANCE - BEGINNING</b>	<b>\$0</b>		<b>\$0</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$0</b>		<b>\$3,278,433</b>	

**VILLAMAR**  
**Community Development District**

**REVENUES:**

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
DEVELOPER CONTRIBUTIONS	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0	\$20,000	\$100,000
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$100,000</b>

**EXPENDITURES:**

**ADMINISTRATIVE:**

SUPERVISORS FEES	\$0	\$0	\$600	\$1,000	\$1,600	\$0	\$800	\$0	\$1,000	\$1,000	\$1,000	\$800	\$7,800
FICA EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENGINEERING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATTORNEY	\$0	\$0	\$7,997	\$2,533	\$4,059	\$756	\$1,947	\$182	\$1,212	\$2,297	\$2,684	\$1,681	\$25,347
DISSEMINATION FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$417	\$417	\$417	\$1,250
MANAGEMENT FEES	\$0	\$0	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$2,917	\$29,167
INFORMATION TECHNOLOGY	\$0	\$0	\$125	\$1,625	\$200	\$249	\$75	\$75	\$75	\$75	\$75	\$75	\$2,649
TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$32	\$0	\$24	\$0	\$0	\$6	\$0	\$62
POSTAGE	\$0	\$0	\$0	\$52	\$9	\$1	\$1	\$32	\$4	\$4	\$10	\$0	\$113
INSURANCE	\$4,109	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,109
PRINTING & BINDING	\$0	\$0	\$0	\$321	\$416	\$0	\$0	\$187	\$3	\$109	\$124	\$232	\$1,392
LEGAL ADVERTISING	\$0	\$0	\$2,494	\$7,721	\$805	\$371	\$277	\$164	\$1,316	\$0	\$600	\$637	\$14,384
OTHER CURRENT CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OFFICE SUPPLIES	\$0	\$0	\$0	\$36	\$18	\$77	\$0	\$18	\$0	\$18	\$18	\$18	\$203
TRAVEL PER DIEM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DUES, LICENSES, & SUBSCRIPTIONS	\$0	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150
<b>TOTAL ADMINISTRATIVE</b>	<b>\$4,109</b>	<b>\$0</b>	<b>\$14,283</b>	<b>\$16,204</b>	<b>\$10,023</b>	<b>\$4,402</b>	<b>\$6,016</b>	<b>\$3,599</b>	<b>\$6,527</b>	<b>\$6,836</b>	<b>\$7,850</b>	<b>\$6,776</b>	<b>\$86,625</b>
<b>TOTAL EXPENDITURES</b>	<b>\$4,109</b>	<b>\$0</b>	<b>\$14,283</b>	<b>\$16,204</b>	<b>\$10,023</b>	<b>\$4,402</b>	<b>\$6,016</b>	<b>\$3,599</b>	<b>\$6,527</b>	<b>\$6,836</b>	<b>\$7,850</b>	<b>\$6,776</b>	<b>\$86,625</b>
<b>EXCESS REVENUES/(EXPENDITURES)</b>	<b>(\$4,109)</b>	<b>\$20,000</b>	<b>(\$14,283)</b>	<b>(\$16,204)</b>	<b>(\$10,023)</b>	<b>(\$4,402)</b>	<b>(\$6,016)</b>	<b>(\$3,599)</b>	<b>\$53,473</b>	<b>(\$6,836)</b>	<b>(\$7,850)</b>	<b>\$13,224</b>	<b>\$13,375</b>

**VillaMar Community Development District  
Developer Contributions/Due from Developer**

<b>Funding Request #</b>	<b>Prepared Date</b>	<b>Payment Deposited Date</b>	<b>Check/Wire Amount</b>	<b>Total Funding Request</b>	<b>General Fund Portion (FY19)</b>	<b>Over and (short) Balance Due</b>
1	11/29/18	5/20/19	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -
2	6/13/19	7/3/19	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ -
3	9/30/19		\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
						\$ -

<b>Due from Developer</b>			<b>\$ 60,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 20,000.00</b>
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**Total Developer Contributions FY19**

**\$ 100,000.00**

**VILLAMAR**  
**Community Development District**  
**LONG TERM DEBT REPORT**

<b>SERIES 2019, SPECIAL ASSESSMENT REVENUE BONDS</b>	
INTEREST RATE:	3.750%, 4.000%, 4.625%, 4.875%%
M ATURITY DATE:	5/1/2050
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE
RESERVE FUND REQUIREMENT	\$450,869
RESERVE FUND BALANCE	\$452,419
 BONDS OUTSTANDING - 06/25/19	 \$7,180,000
<b>CURRENT BONDS OUTSTANDING</b>	<b>\$7,180,000</b>



**VillaMar**  
**Community Development District**

**Special Assessment Revenue Bonds, Series 2019**

Date	Requisition#	Contractor	Description	Requisition
<b>Fiscal Year 2019</b>				
6/28/19	2	Highland Sumner, LLC	Reimbursement of construction related costs	\$ 1,536.00
6/28/19	3	Heath Construction & Management, LLC	Invoices: 177, 188, 189 & 199 - Construction Management 05/01/19 to 06/15/19	\$ 15,000.00
6/28/19	4	QGS Development, Inc.	Pay Application 1 - Phase 1 Construction	\$ 110,256.78
6/28/19	5	Horner Environmental Professionals, Inc.	Invoice: 215693 - Phase 1&2 Environmental Services - April 2019	\$ 322.50
6/28/19	6	Forterra Pipe & Precast, LLC	Invoice:11677110 - Construction material through June 11, 2019	\$ 9,596.32
6/28/19	7	Hopping, Green & Sams	Invoices: 105198, 105742, 106415, 107001 & 107707 - Legal Services	\$ 8,500.81
6/28/19	8	Highland Cassidy, LLC	Reimbursement of construction related costs	\$ 300,231.75
7/9/19	9	Forterra Pipe & Precast, LLC	Invoice: 11678571 - Construction material through June 25, 2019	\$ 8,574.48
7/9/19	10	Wood & Associates Engineering, LLC	Invoice: 258 - Postage and blue printing services	\$ 127.20
7/31/19	11	Heath Construction & Management, LLC	Invoices: 223 & 234 - Construction Management 06/16/19 to 07/15/19	\$ 6,000.00
7/31/19	12	Wood & Associates Engineering, LLC	Invoice: 327 - Review and approval of PLUM report, bond forms and requisitions	\$ 312.50
7/31/19	13	Greenberg Traurig, P.A.	Invoice: 5110722 - TRAUD filling reimbursement	\$ 702.50
7/31/19	14	Hopping, Green & Sams	Invoice: 108318 - Project Construction Legal Services - May 2019	\$ 228.29
7/31/19	15	Atlantic TNG, LLC	Phase 1 Construction Materials per Change Order 1	\$ 26,840.00
7/31/19	16	Atlantic TNG, LLC	Phase 1 Construction Materials per Change Order 2	\$ 69,933.00
7/31/19	17	The Kearney Companies, LLC	Pay Application 1 - Phase 2 Construction	\$ 326,184.22
8/6/19	18	Ferguson Waterworks	Invoices: 1754054 - 1755956 Phase 2 Construction Materials per Change Order 1	\$ 137,451.77
8/6/19	19	Atlantic TNG, LLC	Invoices: 124218 - 124387 Phase 2 Construction Materials per Change Order 1	\$ 39,175.00
8/6/19	20	Forterra Pipe & Precast, LLC	Invoice: 11678278 - Phase 2 Construction Materials per Change Order 1	\$ 65,637.20
8/6/19	21	Florida Soil Cement Co., LLC	Invoice: 19064 - Phase 2 Construction Materials per Change Order 1	\$ 3,202.98
8/6/19	22	QGS Development, Inc.	Pay Application 2 - Phase 1 Construction	\$ 210,118.45
8/6/19	23	Wildlife Foundation of Florida	Invoice: 19102930 - Gopher Tortoise Conservation Disturbed Site	\$ 17,613.00
8/6/19	24	Wood & Associates Engineering, LLC	Invoice: 329 - Phase 1 Engineering Contract Progress Billing through 07/07/19	\$ 1,662.50
8/15/19	25	QGS Development, Inc.	Pay Application 3 - Phase 1 Construction	\$ 341,499.20
9/14/19	26	Hopping, Green & Sams	Invoice: 108864 - Project Construction Legal Services - June 2019	\$ 101.50
9/14/19	27	Atlantic TNG, LLC	Phase 1 Construction Materials per Change Orders 3, 5 & 9	\$ 31,774.00
9/14/19	28	Ferguson Waterworks	Phase 1 Construction Materials per Change Orders 4, 6 & 10	\$ 195,789.93
9/14/19	29	Forterra Pipe & Precast, LLC	Phase 1 Construction Materials per Change Order 8	\$ 17,338.32
9/16/19	30	Highland Cassidy, LLC	Invoices: 242 & 254 - Construction Management 07/16/19 to 08/15/19	\$ 6,000.00
9/14/19	31	Atlantic TNG, LLC	Phase 1 Construction Materials per Change Order 11	\$ 8,505.00
9/14/19	32	Ferguson Waterworks	Phase 1 Construction Materials per Change Order 12	\$ 135,209.95
9/14/19	33	QGS Development, Inc.	Pay Application 4 - Phase 1 Construction	\$ 144,499.87
9/14/19	34	Hopping, Green & Sams	Invoice: 109435 - Project Construction Legal Services - July 2019	\$ 72.50
9/14/19	35	Highland Cassidy, LLC	Invoice: 261 - Construction Management 08/16/19 to 08/31/19	\$ 3,000.00
9/14/19	36	The Kearney Companies, LLC	Pay Application 2 - Phase 2 Construction	\$ 82,035.31
9/18/19	37	Ferguson Waterworks	Invoices: 1754095 - 1765533 Phase 2 Construction Materials per Change Order 2 & 4	\$ 170,838.43
9/18/19	38	Florida Soil Cement Co., LLC	Invoices: 19065 - 19076 Phase 2 Construction Materials per Change Order 2 & 4	\$ 37,895.76
9/18/19	39	Forterra Pipe & Precast, LLC	Invoice: 11679028 - Construction Materials per Change Order 2	\$ 6,755.52
9/18/19	40	The Kearney Companies, LLC	Pay Application 3 - Phase 2 Construction	\$ 4,880.88
9/18/19	41	Atlantic TNG, LLC	Invoices: 124402 - 125036 Phase 2 Construction Materials per Change Order 2 & 4	\$ 115,033.00
9/18/19	42	Ferguson Waterworks	Phase 1 Construction Materials per Change Order 13 & 14	\$ 178,325.74
<b>TOTAL</b>				<b>\$ 2,838,762.16</b>
<b>Fiscal Year 2019</b>				
7/1/19		Interest		\$ 1,892.19
8/1/19		Interest		\$ 9,288.22
9/1/19		Interest		\$ 6,805.39
<b>TOTAL</b>				<b>\$ 17,985.80</b>
<b>Acquisition/Construction Fund at 06/25/18</b>				<b>\$ 6,099,104.54</b>
<b>Interest Earned thru 09/30/19</b>				<b>\$ 17,985.80</b>
<b>Requisitions Paid thru 09/30/19</b>				<b>\$ (2,838,762.16)</b>
<b>Remaining Acquisition/Construction Fund</b>				<b>\$ 3,278,328.18</b>

# SECTION 3



QGS Development, Inc.  
 1450 S. Park Road, Plant City, FL 33566  
 (813) 634-3326 ■ Fax (813) 634-1733

## Deductive Material CO

<u>Proposal Submitted To:</u>	<u>Work To Be Performed At</u>
To: VillaMar CDD c/o Governmental Mgmt. Services Central Fla., LLC 135 W. Central Blvd., Suite 320 Orlando, FL 32801 Attn: Jill Burns	VillaMar Ph 1 Infrastructure Improvements Cunningham Rd., W. of Old Bartow Rd. Winter Haven, FL (QGS Job #19-7191)

Date: August 13, 2019 Deductive Material CO No.: 9

We hereby provide the following for Owner Direct Material Purchases:

- 1) Atlantic TNG – Per Attached Invoices..... (\$3,402.00)
- Total Deductive Material CO ..... (\$3,402.00)

The above and attached work to be completed for:

\*\*\*\*\*As Indicated Above\*\*\*\*\*

With payments made as follows: Per Contract

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control.  
 The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

Note this proposal may be withdrawn by us if not accepted within 10 days.

### ACCEPTANCE

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

Signature: Jill Burns  
 Owner or Representative

Date: 8-13-19

Signature: [Signature]  
 QGS Development, Inc.

Date: August 13, 2019

**VillaMar**

**Atlantic TNG CDD Invoices**

	<b>CDD PO 03R (Storm &amp; Sanitary Structures)</b>	<b>\$138,555.00</b>	
	<b>Total:</b>	<b>\$138,555.00</b>	
<b>INV. NO.</b>	<b>INV. DATE</b>	<b>INV. AMOUNT</b>	<b>PO Balance</b>

124808	7/22/2019	<u>\$3,402.00</u>	\$10,008.00
	<b>Total:</b>	<b>\$3,402.00</b>	

Approved by Denise T./QGS (jg 8/13/19)

Total Inv's To Date  
\$128,547.00

724



**Atlantic TNG, LLC**  
 PO Box 729 • Sarasota, FL 34230  
 Phone • (941) 355-2988  
 Fax • (941) 351-3765

# Invoice

Date	Invoice #
7/22/2019	124808

Bill To
Villamar CDD C/O QGS 1450 S. Park Road Plant City, FL 33566  <div style="text-align: center;"> </div>

Ship To
Villamar PH I Polk County PO# 197191-03 CDD Call Before Loading Contact: Mike 813-743-8647

Delivery Date	Total Weight	Terms
7/22/2019	32500	Net 30

Structure	Quantity	Description	Weight	Rate	Amount
SSMH-20	1 ✓	2' Eccentric Cone 48" Diameter 5" Wall Sanitary Manhole Cone	1680		
SSMH-21	1 ✓	2' Eccentric Cone 48" Diameter 5" Wall Sanitary Manhole Cone	1680		
SSMH-29	1 ✓	2' Eccentric Cone 48" Diameter 5" Wall Sanitary Manhole Cone	1680		
SSMH-31	1 ✓	2' Eccentric Cone 48" Diameter 5" Wall Sanitary Manhole Cone	1680		
SSMH-22 ✓	1 ✓	2' Base 48" Diameter 5" Wall Sanitary Manhole Base	4280	844.00	844.00
	2 ✓	8" Z-Lok gasket/clamp			
	1 ✓	2' Eccentric Cone 48" Diameter 5" Wall Sanitary Manhole Cone	1680		
SSMH-23 ✓	1 ✓	2' Base 48" Diameter 5" Wall Sanitary Manhole Base	4280	716.00	716.00
	2 ✓	8" Z-Lok gasket/clamp			
	1 ✓	48" Diameter, 8" Top Slab	1780		
SSMH-24 ✓	1 ✓	2.5' Base 48" Diameter 5" Wall Sanitary Manhole Base	4700	716.00	716.00
	1 ✓	8" Z-Lok gasket/clamp			
	1 ✓	48" Diameter, 8" Top Slab	1780		

	<b>Subtotal</b>
	<b>Sales Tax (0.0%)</b>
	<b>Balance Due</b>

424



# Atlantic TNG, LLC

PO Box 729 • Sarasota, FL 34230  
Phone • (941) 355-2988  
Fax • (941) 351-3765

# Invoice

Date	Invoice #
7/22/2019	124808

Bill To
Villamar CDD C/O QGS 1450 S. Park Road Plant City, FL 33566

RECEIVED  
BY: \_\_\_\_\_

Ship To
Villamar PH I Polk County PO# 197191-03 CDD Call Before Loading Contact: Mike 813-743-8647

Delivery Date	Total Weight	Terms
7/22/2019	32500	Net 30

Structure	Quantity	Description	Weight	Rate	Amount
SSMH-25 ✓	1 ✓	3.5' Base 48" Diameter 5" Wall Sanitary Manhole Base	5600	1,126.00	1,126.00
	3 ✓	8" Z-Lok gasket/clamp			
	1 ✓	2' Riser 48" Diameter 5" Wall Sanitary Manhole Riser	1680		

<b>Subtotal</b>	<b>\$3,402.00</b>
<b>Sales Tax (0.0%)</b>	<b>\$0.00</b>
<b>Balance Due</b>	<b>\$3,402.00</b>

del  
8/12/19



QGS Development, Inc.  
 1450 S. Park Road, Plant City, FL 33566  
 (813) 634-3326 ■ Fax (813) 634-1733

## Deductive Material CO

Proposal Submitted To:	Work To Be Performed At
To: VillaMar CDD c/o Governmental Mgmt. Services Central Fla., LLC 135 W. Central Blvd., Suite 320 Orlando, FL 32801 Attn: Jill Burns	VillaMar Ph 1 Infrastructure Improvements Cunningham Rd., W. of Old Bartow Rd. Winter Haven, FL (QGS Job #19-7191)

Date: August 13, 2019 Deductive Material CO No.: 10

We hereby provide the following for Owner Direct Material Purchases:

1) Ferguson – Per Attached Invoices. .... (\$2,510.80)  
 Total Deductive Material CO ..... (\$2,510.80)

The above and attached work to be completed for:

\*\*\*\*\*As Indicated Above\*\*\*\*\*

With payments made as follows: \_\_\_\_\_ Per Contract \_\_\_\_\_

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control.  
 The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

Note this proposal may be withdrawn by us if not accepted within 10 days.

### ACCEPTANCE

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

Signature: Jill Burns  
 Owner or Representative

Date: 8-13-19

Signature: [Signature]  
 QGS Development, Inc.

Date: August 13, 2019

**VillaMar**

**Ferguson**

	<b>CDD PO 02 (Storm Drainage, Sanitary Sewer, Watermain, &amp; Reclaimed)</b>	<b>\$539,149.91</b>
	<b>Total:</b>	<b>\$539,149.91</b>

<b>INV. NO.</b>	<b>INV. DATE</b>	<b>INV. AMOUNT</b>	<b>PO Balance</b>
1763756	7/30/2019	\$840.80	\$345,029.98
1764854	8/2/2019	\$120.00	\$344,909.98
1755084-1	7/30/2019	<u>\$1,550.00</u>	\$343,359.98
	<b>Total:</b>	<b>\$2,510.80</b>	

Approved by Denise T. / QGS Dev.,  
Inc. (jg 8/13/19)

Total Inv's To Date  
\$195,789.93



302

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1763756	\$840.80	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
POBOX 100286  
ATLANTA, GA 30384-0286

RECEIVED


JUL 31 2019

BY: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

SHIP TO: \_\_\_\_\_

QGS DEVELOPMENT INC  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02	011	VILLAMAR PH 1 PO#197191-02 CDD	07/30/19	IO 104813
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
80	80	A18650020DW	18X20 F2648 W/TITE SLD HDPE PIPE	10.510	FT	840.80	
INVOICE SUB-TOTAL						840.80	
<p>.....</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							
<h2>Thank you for your business</h2> 							

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$840.80
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*Handwritten signature/initials*

1700



#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O OGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

BY: \_\_\_\_\_  
COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

RECEIVED

AUG 05 2019

SHIP TO: \_\_\_\_\_

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

INVOICENUMBER	TOTAL DUE	CUSTOMER	PAGE
1764854	\$120.00	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	DARREL	011	VILLAMAR PH 1 PO#197191-02 CDD	08/02/19	104855
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
30	30	MUL043736	6 PVC SWR PLUG	4.000	EA	120.00	
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>						120.00	
INVOICE SUB-TOTAL							

# Thank you for your business



TERMS: NET 10TH PROX

ORIGINAL INVOICE

TOTAL DUE

\$120.00

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

5/12/19  
Jef

3022

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1755084-1	\$1,550.00	54657	1 of 1

**PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:**

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED


JUL 31 2019

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

VILLAMAR CDD  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02 *RECLAIM*	011	VILLAMAR PH 1 PO#197191-02 CDD	07/30/19	IO 104805
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
1000	1000	PEC9PLK100	2X100 CTS DR9 HDPE PIPE PURP ✓	155.000	✓C	1550.00	
INVOICE SUB-TOTAL						1550.00	
<p>.....</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							
<h1>Thank you for your business</h1>							

TERMS: CASH ON DEMAND	ORIGINAL INVOICE	TOTAL DUE	\$1,550.00
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH

*Handwritten signature and date*  
08/21/19



**QGS Development, Inc.**  
**1450 S. Park Road, Plant City, FL 33586**  
**(813) 634-3326 ■ Fax (813) 634-1733**

## *Deductive Material CO*

Proposal Submitted To:

Work To Be Performed At

To: VillaMar CDD  
 c/o Governmental Mgmt. Services  
 Central Fla., LLC  
 135 W. Central Blvd., Suite 320  
 Orlando, FL 32801  
 Attn: Jill Burns

VillaMar Ph 1 Infrastructure Improvements  
 Cunningham Rd., W. of Old Bartow Rd.  
 Winter Haven, FL  
 (QGS Job #19-7191)

Date: August 23, 2019

Deductive Material CO No.: 11

We hereby provide the following for Owner Direct Material Purchases:

1) Atlantic TNG – Per Attached Invoices ..... (\$8,505.00)

Total Deductive Material CO ..... (\$8,505.00)

The above and attached work to be completed for:

\*\*\*\*\*As Indicated Above\*\*\*\*\*

With payments made as follows: \_\_\_\_\_ Per Contract \_\_\_\_\_

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control.  
 The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

Note this proposal may be withdrawn by us if not accepted within 10 days.

### **ACCEPTANCE**

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

Signature: Jill Burns  
Owner or Representative

Date: 8-28-19

Signature: Jagi Smith  
QGS Development, Inc.

Date: August 23, 2019

**VillaMar**

<b>Atlantic TNG CDD Invoices</b>			
<b>INV. NO.</b>	<b>INV. DATE</b>	<b>INV. AMOUNT</b>	<b>PO Balance</b>
		<b>CDD PO 03R (Storm &amp; Sanitary Structures)</b>	<b>\$138,555.00</b>
		<b>Total:</b>	<b>\$138,555.00</b>

124863	7/25/2019	\$768.00	\$9,240.00
125017	7/31/2019	\$4,544.00	\$4,696.00
125086	8/8/2019	<u>\$3,193.00</u>	\$1,503.00
	<b>Total:</b>	<b>\$8,505.00</b>	

Approved by Denise T./QGS Dev.,  
Inc. (jg 8/23/19)

Total Inv's To Date  
\$137,052.00

1424



# Atlantic TNG, LLC

PO Box 729 • Sarasota, FL 34230  
Phone • (941) 355-2988  
Fax • (941) 351-3765

# Invoice

DATE	INVOICE #
7/25/2019	17485

**Bill To**

Villamar CDD  
C/O QGS  
1450 S. Park Road  
Plant City, FL 33566

**Ship To**

Villamar PH 1  
Polk County  
PO# 197191-03 CDD  
Call Before Loading  
Contact: Mike 813-743-8647

INVOICE DATE	TOTAL WEIGHT	TERMS
7/25/2019	9560	Net 30

Structure	Quantity	Description	Weight	Rate	Amount
S-30 ✓	✓	52" Base 3'3" x 3'-10" Ditch Inlet type "V". 6" wall, w/ EB&C	6720	768.00 ✓	768.00
S-9 REMAKE	1 ✓	16" Riser 3' x 4' Ditch Inlet Type "V", 6" Wall	1420		
S-6 REMAKE	1 ✓	16" Riser 3' x 4' Ditch Inlet Type "V", 6" Wall	1420		

*Handwritten signature*

<b>Subtotal</b>	\$768.00
<b>Sales Tax (0.0%)</b>	\$0.00
<b>Balance Due</b>	\$768.00

*Handwritten initials and date: JCB 7/25/19*

1424



### Atlantic TNG, LLC

PO Box 729 • Sarasota, FL 34230  
Phone • (941) 355-2988  
Fax • (941) 351-3765

## Invoice

Date	Invoice #
7/31/2019	125017

Bill To
Villamar CDD C/O QGS 1450 S. Park Road Plant City, FL 33566

Ship To
Villamar PH 1 Polk County PO# 197191-03 CDD Call Before Loading Contact: Mike 813-743-8647

RECEIVED

Payment Terms	Trade Terms	Terms
7/31/2019		Net 30

Structure	Quantity	Description	Weight	Rate	Amount
	1 ✓	SKIMMER OFS-A ✓		250.00 ✓	250.00 ✓
	2 ✓	SKIMMER OFS-C ✓		125.00	250.00 ✓
	1 ✓	SKIMMER OFS-B ✓		4,044.00 ✓	4,044.00

*Handwritten signature*

<b>Subtotal</b>	\$4,544.00
<b>Sales Tax (0.0%)</b>	\$0.00
<b>Balance Due</b>	\$4,544.00

*Handwritten note: det 6/15/19*

1424



**Atlantic TNG, LLC**  
 PO Box 729 • Sarasota, FL 34230  
 Phone • (941) 355-2988  
 Fax • (941) 351-3765

**Invoice**

DATE	INVOICE #
8/8/2019	125086

**Bill To**  
 Villamar CDD  
 C/O QGS  
 1450 S. Park Road  
 Plant City, FL 33566

**Ship To**  
 Villamar PH I  
 Polk County  
 PO# 197191-03 CDD  
 Call Before Loading  
 Contact: Mike 813-743-8647

DATE	TOTAL AMOUNT	TERMS
8/8/2019	28820	Net 30

DESCRIPTION	Quantity	Description	Weight	Price	Amount
SSMH-25	1 ✓	24" Eccentric Cone 48" Diameter 5" Wall Sanitary Manhole Cone	1680		
SSMH-26 ✓	1 ✓	3.5' Base 48" Diameter 5" Wall Sanitary Manhole Base	5600	917.00	917.00 ✓
	2 ✓	8" Z-Lok gasket/clamp			
	1 ✓	24" Eccentric Cone 48" Diameter 5" Wall Sanitary Manhole Cone	1680		
SSMH-27 ✓	1 ✓	2.5' Base 48" Diameter 5" Wall Sanitary Manhole Base	4700	716.00	716.00 ✓
	2 ✓	8" Z-Lok gasket/clamp			
	1 ✓	48" Diameter, 8" Top Slab	1780		
SSMH-28 ✓	1 ✓	2.5' Base 48" Diameter 5" Wall Sanitary Manhole Base	4700	716.00	716.00 ✓
	1 ✓	8" Z-Lok gasket/clamp			
	1 ✓	48" Diameter, 8" Top Slab	1780		
SSMH-30 ✓	1 ✓	3' Base 48" Diameter 5" Wall Sanitary Manhole Base	5120	844.00	844.00 ✓
	1 ✓	8" Z-Lok gasket/clamp			
	1 ✓	24" Eccentric Cone 48" Diameter 5" Wall Sanitary Manhole Cone	1780		

	<b>Subtotal</b>	\$3,193.00
	<b>Sales Tax (0.0%)</b>	\$0.00
	<b>Balance Due</b>	\$3,193.00

08/22/19





QGS Development, Inc.  
1450 S. Park Road, Plant City, FL 33566  
(813) 634-3326 ■ Fax (813) 634-1733

## Deductive Material CO

Proposal Submitted To: \_\_\_\_\_ Work To Be Performed At \_\_\_\_\_

To: VillaMar CDD  
c/o Governmental Mgmt. Services  
Central Fla., LLC  
135 W. Central Blvd., Suite 320  
Orlando, FL 32801  
Attn: Jill Burns

VillaMar Ph 1 Infrastructure Improvements  
Cunningham Rd., W. of Old Bartow Rd.  
Winter Haven, FL  
(QGS Job #19-7191)

Date: August 23, 2019

Deductive Material CO No.: 12

We hereby provide the following for Owner Direct Material Purchases:

- 1) Ferguson – Per Attached Invoices. .... (\$135,209.95)
- Total Deductive Material CO ..... (\$135,209.95)

The above and attached work to be completed for:

\*\*\*\*\*As Indicated Above\*\*\*\*\*

With payments made as follows: \_\_\_\_\_ Per Contract \_\_\_\_\_

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control.  
The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

Note this proposal may be withdrawn by us if not accepted within 10 days.

### ACCEPTANCE

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

Signature: Jill Burns  
Owner or Representative

Date: 8-28-19

Signature: [Signature]  
QGS Development, Inc.

Date: August 23, 2019

**VillaMar**

**Ferguson**

**CDD PO 02 (Storm Drainage,  
Sanitary Sewer, Watermain, &  
Reclaimed)**

**\$539,149.91**

**Total:**

**\$539,149.91**

<b>INV. NO.</b>	<b>INV. DATE</b>	<b>INV. AMOUNT</b>	<b>PO Balance</b>
1755083	7/24/2019	\$123,958.22	\$219,401.76
1762794	7/24/2019	\$1,036.45	\$218,365.31
1763608	7/29/2019	\$660.22	\$217,705.09
1764603	8/2/2019	\$2,177.04	\$215,528.05
1765354	8/6/2019	\$293.38	\$215,234.67
1765051	8/7/2019	\$988.40	\$214,246.27
1765691	8/8/2019	\$4,136.70	\$210,109.57
1765703	8/7/2019	\$800.80	\$209,308.77
1765725	8/7/2019	\$90.00	\$209,218.77
1766345	8/12/2019	\$811.14	\$208,407.63
1767226	8/14/2019	\$257.60	\$208,150.03
<b>Total:</b>		<b>\$135,209.95</b>	

Approved by Denise T. / QGS Dev.,  
Inc. (jg 8/23/19)

Total Inv's To Date  
\$330,999.88

2302

# FERGUSON® WATERWORKS

EMAIL DUPLICATE INVOICE

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

Deliver To:	
From:	Chad Wandall
Comments:	

Please Contact With Questions:  
863-401-2784

Invoice Number	Customer	Page
1755083	54657	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE → 123958.22

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED  
BY: \_\_\_\_\_

Sold To:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD

Ship To:

VILLAMAR CDD  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

Ship Whse	Sell Whse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
1588	1588	FLE	197191-02 **WATER**	011	VILLAMAR PH 1 PO#197191-02	07/24/2019	104752

Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount
120	120	CICVBC	CI COTTER VLV BX W/ LID	22.000	EA	2640.00
1	1	FB11233WNL	LF 3/4 FIP X FIP BALL CURB ST	28.000	EA	28.00
120	120	FQT67	2 OP NUT F/BV	14.000	EA	1680.00
1	1	FF11003NL	LF 3/4 MIP X CTS PJ CORP	27.000	EA	27.00
1	1	FF11004NL	LF 1 MIP X CTS COMP CORP ST	42.080	EA	42.08
1	1	FB41444WNL	LF 1 CTS COMP X FIP BALL CURB LW	77.760	EA	77.76
120	120	FB84777WNL	LF 2 B84-777W-NL BV	288.570	EA	34628.40
200	200	FB94324WNL	LF 1 CTS COMP X 3/4 STRT YK VLV	62.820	EA	12564.00
4	4	FFB17007NL	LF 2 MIP X FIP BALL CORP	184.480	EA	737.92
80	80	FY44274NL	LF 2X1 CTS COMP Y BRCH	89.880	EA	7190.40
1	1	FC1433NL	LF 3/4 FIP X CTS COMP COUP	14.000	EA	14.00
40	40	FC1477NL	LF 2 FIP X CTS COMP COUP	63.020	EA	2520.80
40	40	FC8444NL	LF 1 MIP X 1 CTS PJ COUP	16.110	EA	604.40
400	400	FINSERT52	1 CTS PET /HDPE DR9 INS STFNR	1.500	EA	600.00
240	240	FINSERT55	2 CTS PET INS STFNR	2.000	EA	480.00
10	10	AFC2808DLAFMM	6 DI MJ RW OL SS STEM VLV L/A	459.610	EA	4596.10
28	28	AFC2808DLAFMM	8 DI MJ RW OL SS STEM VLV L/A	731.440	EA	20480.32
40	40	IBRLF8K	LF 2X1 BRS BUSH	10.810	EA	432.40
10	10	RBGVMTU	3 BRS GATE VLV ID - 8	15.000	EA	150.00
30	30	RBGVMTX	3 BRS GATE VLV ID - 8	15.000	EA	450.00
1	1	M72002F	LF 3/4 MIP HOSE BIBB	6.500	EA	6.50
10	10	KK81A514LAOLP	5-1/4 VO K81A HYD 4" BURY OL L/A	1550.000	EA	15500.00
1	1	IGNF24	3/4X24 GALV RDY CUT PIPE TBE	8.000	EA	8.00
1	1	R202N090532	BX3/4 IP DBL SS STRP NYL SDL	87.000	EA	87.00

ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/website-info/terms-of-sale>  
GOVT BUYERS: ALL ITEMS QUOTED ARE OPEN MARKET UNLESS NOTED OTHERWISE.

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

2302

# FERGUSON® WATERWORKS

Invoice Number	Customer	Page
1755083	54657	2

Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount
1	1	R202N090542	8X1 IP DBL SS STRP NYL SDL ✓	58.900	EA	58.90
1000	1000	PEC9BLG100	1X100 CTS DR9 HDPE BLUE PIPE ✓	45.000	C	450.00
2000	2000	PEC9BLK100	2X100 CTS DR9 HDPE BLUE PIPE ✓	155.000	C	3100.00
40	40	I481SW	2PC SC CI VLV BX 19-22 WTR ✓	45.000	EA	1800.00
18	18	IMJBGPU	8 MJ C163 BLT GSKT PK L/ GLAND ✓	17.000	EA	306.00
2	2	AFC2608DLAFTM	8 DI MJ RW OL SS TAPN VLV L/A ✓	899.730	EA	1799.46
2	2	R202N048072	4X2 IP DBL SS STRP NYL SDL ✓	57.000	EA	114.00
4	4	R202N090572	8X2 IP DBL SS STRP NYL SDL ✓	59.080	EA	236.32
118	118	R202N090572	8X2 IP DBL SS STRP NYL SDL ✓	59.080	EA	6971.44
2	2	J4320905X8	8 8.98 - 9.37 8 SS TAPN SLV ✓	930.100	EA	1860.20
32	32	C1430BSF500	14GA 30MM 600 FT COP TRCR WIRE BLUE ✓	45.213	EA	1446.82
9	9	PSD3105B52	3X1000 UG DET WTR BLUE ✓	30.000	EA	270.00

Invoice Sub-Total 123958.22  
 Tax 0.00  
 Total Amt 123958.22

TOTAL DUE →	123958.22
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RECEIVED

BY: \_\_\_\_\_

ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/website-info/terms-of-sale>  
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2/28/15

2302

# FERGUSON WATERWORKS

EMAIL DUPLICATE INVOICE

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

Deliver To:
From: Chad Wandall
Comments:

Please Contact With Questions:  
863-401-2764

Invoice Number	Customer	Page
1762794	54657	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE → 1036.45

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

**Sold To:**

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD

**Ship To:**

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Ship Whse	Sell Whse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
1588	1588	FLE	JOSUE	011	VILLAMAR PH 1 PO#197191-02	07/24/2019	104752
Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount	
25	25	MUL067324	4 PVC HW SWR GXG 45 ELL	12.820	EA	320.50	
25	25	MUL067374	4 PVC HW SWR GXS 45 ELL	21.090	EA	527.25	
6	6	MUL043738	8 PVC SWR PLUG	31.450	EA	188.70	

Invoice Sub-Total 1036.45  
 Tax 0.00  
 Total Amt 1036.45

TOTAL DUE → 1036.45
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ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/web-site-info/terms-of-sale>  
GOVT BUYERS: ALL ITEMS QUOTED ARE OPEN MARKET UNLESS NOTED OTHERWISE.

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH \*NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

Handwritten initials and date: JAW 2/15/19

2302

**FERGUSON**  
WATERWORKS  
8008 E. SLIGH AVE.  
TAMPA, FL 33610-0000

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1763608	\$660.22	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-TAMPA, FL WATERWORKS #044  
REMIT TO NEW ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

Please contact with Questions: 813-627-1240

RECEIVED

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1460 S PARK RD  
PLANT CITY, FL 33568

COUNTER PICK UP  
8008 E SLIGH AVE  
TAMPA, FL 33610-0000

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
44	44	FLE	197191-02	011	VILLAMAR PH 1 PO#197191-02 CDD	07/29/19	IO 104806
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
18	18	MUL043855	8 PVC SWR TEMPORARY PLUG	10.670	EA	192.06	
32	32	MUL063504	4 PVC SWR GXG 45 BEND	8.190	EA	262.08	
28	28	MUL063404	4 PVC SWR GXS 45 BEND	7.360	EA	206.08	
<b>INVOICE SUB-TOTAL</b>						<b>660.22</b>	

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

*Handwritten signature*

**Thank you for your business**



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$660.22
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

8/15/19

2307

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 883-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1764603	\$2,177.04	54657	1 of 1

**PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:**

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02 MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	08/02/19	IO 104855
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT
462	462	SDR26HWSP14	4X14 SDR26 HW PVC GJ SWR PIPE		1.160	FT	531.30
3	3	HRN101869	1-1/2" 8 RAM NEK PRMR STRIP		65.000	EA	195.00
5	5	PEXWRAPU	6X50 RUB BARR WRAP		59.850	EA	299.25
10	10	MUL087328	6 PVC HW SWR GXG 45 ELL		24.460	EA	244.60
15	15	MUL087306	6 PVC HW SWR GXG 22-1/2 ELL		57.090	EA	856.35
2	2	PSLUBXL1G	1 GAL 8 LB PIPE JT LUB NSF NEW FORM		25.270	EA	50.54
<b>INVOICE SUB-TOTAL</b>							<b>2177.04</b>
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							

*Handwritten signature*

**Thank you for your business**



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$2,177.04
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH

*Handwritten initials and date*  
2/15/19

2307

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1765354	\$293.38	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100288  
ATLANTA, GA 30384-0288

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FILE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	08/06/19	IO 104884
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
15 4	15 4	MUL067324 PSLUSXL1G	4 PVC HW SWR GXG 45 ELL 1 GAL 8 LB PIPE JT LUB NSF NEW FORM	12.820 26.270	EA EA	192.30 101.08	
<b>INVOICE SUB-TOTAL</b>						<b>293.38</b>	
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							

## Thank you for your business



TERMS: NET 10TH PROX ORIGINAL INVOICE TOTAL DUE \$293.38

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH

08/15/19



# FERGUSON<sup>®</sup>

## WATERWORKS

8008 E. SLIGH AVE.  
TAMPA, FL 33610-0000

Please contact with Questions: 813-627-1240

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1765051	\$988.40	54657	1 of 1

**PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:**

FEL-TAMPA, FL WATERWORKS #044  
REMIT TO NEW ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

SHIP TO:

QGS DEVELOPMENT INC  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

RECEIVED

BY: \_\_\_\_\_

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
44	44	FLE	197191-02	011	VILLAMAR PH 1 PO#197191-02 CDD	08/07/19	IO 104885

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
140	140	DR188PX	8 C900 DR18 PVC GJ BLUE PIPE MUST BE NAPCO	7.060	FT	988.40
2	2	PSLUBXL1Q	1 QT 2 LB PIPE JT LUB NSF NEW FORM	0.000	EA	0.00
<b>INVOICE SUB-TOTAL</b>						<b>988.40</b>

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

*[Handwritten signature]*

**Thank you for your business**



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$988.40
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*[Handwritten signature]*  
8/22/19

23027

2302

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1765691	\$4,136.70	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

QGS DEVELOPMENT INC  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH	
1588	1588	FLE	197191-02	011	VILLAMAR PH 1 PO#197191-02 CDD	08/08/19	IO 104895	
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT	
8		1	POLYPIGYBS10 10 YELL BARE SWAB POLY PIG		45.000	EA	45.00	
8		6	POLYPIGYBSU 6 YELL BARE SWAB POLY PIG		20.000	EA	120.00	
8		5	POLYPIGYBSX 8 YELL BARE SWAB POLY PIG		27.000	EA	135.00	
30		30	SPRC1108 8 PVC PIPE REST 1100C SER ✓		80.080	EA	2402.40	
30		30	SPRC1106 6 PVC PIPE REST 1100C SER ✓		47.810	EA	1434.30	
<b>INVOICE SUB-TOTAL</b>								<b>4136.70</b>
<p>*****</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>								

## Thank you for your business



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$4,136.70
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

Handwritten initials and date: 8/22/19

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33568

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1765703	\$800.80	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

SHIP TO:

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH	
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	08/07/19	10 104884	
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT	
10	10	SPRC1108	8 PVC PIPE REST 1100C SER		80.080	EA	800.80	
						INVOICE SUB-TOTAL		800.80
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>								

*Mike*

Thank you for your business



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$800.80
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*Bob*  
8/21/19

2302

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1765725	\$90.00	54657	1 of 1


PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

SHIP TO:

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH ID
1588	1588	FLE	DARREL	011	VILLAMAR PH 1 PO#197191-02 CDD	08/07/19	104884
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
3	3	PSD3105G4	3X1000 UG DET SWR GREE ✓	30.000	EA	90.00	
<b>INVOICE SUB-TOTAL</b>							<b>90.00</b>
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							
							

*[Handwritten signature]*

## Thank you for your business

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$90.00
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*[Handwritten initials]*  
8/22/19

23023

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1766345	\$811.14	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33586

BY

QGS DEVELOPMENT INC  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	08/12/19	IO 104913

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
3	3	PFSSHC83248	2-1/2 - 16 SS HOSE CLMP	4.660	EA	13.98
182	182	SDR26HWSPX14	8X14 SDR26 HW PVC GJSWR PIPE ✓	4.380	FT	797.16
INVOICE SUB-TOTAL						811.14

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

*Mike*

## Thank you for your business



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$811.14
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*Bob 12/21*

# FERGUSON<sup>®</sup>

## WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33568

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1767226	\$257.60	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

SHIP TO:

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH	
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	08/14/19	IO 104945	
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT	
224	224	SDR26HWSPP14	4X14 SDR26 HW PVC GJ SWR PIPE		1.150	FT	257.60	
						INVOICE SUB-TOTAL		257.60
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>								

Thank you for your business



TERMS: NET 10TH PROX ORIGINAL INVOICE TOTAL DUE \$257.00

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10/22/19



**QGS Development, Inc.**  
 1450 S. Park Road, Plant City, FL 33566  
 (813) 634-3326 ■ Fax (813) 634-1733

## *Deductive Material CO*

<b>Proposal Submitted To:</b>	<b>Work To Be Performed At</b>
<b>To: VillaMar CDD</b> c/o Governmental Mgmt. Services Central Fla., LLC 135 W. Central Blvd., Suite 320 Orlando, FL 32801 Attn: Jill Burns	VillaMar Ph 1 Infrastructure Improvements Cunningham Rd., W. of Old Bartow Rd. Winter Haven, FL (QGS Job #19-7191)

**Date:** September 6, 2019 **Deductive Material CO No.:** 13

We hereby provide the following for Owner Direct Material Purchases:

- 1) Ferguson – Per Attached Invoices. .... (\$7,328.20)
- Total Deductive Material CO ..... (\$7,328.20)

The above and attached work to be completed for:

**\*\*\*\*\*As Indicated Above\*\*\*\*\***

With payments made as follows: \_\_\_\_\_ Per Contract \_\_\_\_\_

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control.  
 The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

Note this proposal may be withdrawn by us if not accepted within 10 days.

### **ACCEPTANCE**

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

**Signature:** Jill Burns  
 Owner or Representative

**Date:** 9-9-19

**Signature:** Jocjia  
 QGS Development, Inc.

**Date:** September 6, 2019

**VillaMar**

**Ferguson**

	<b>CDD PO 02 (Storm Drainage, Sanitary Sewer, Watermain, &amp; Reclaimed)</b>	<b>\$539,149.91</b>	
	<b>Total:</b>	<b>\$539,149.91</b>	
<b>INV. NO.</b>	<b>INV. DATE</b>	<b>INV. AMOUNT</b>	<b>PO Balance</b>

1766953	8/26/2019	\$570.00	\$207,580.03
1768595	8/22/2019	\$2,980.90	\$204,599.13
1769740	8/28/2019	\$3,732.30	\$200,866.83
1765691-2	8/26/2019	<u>\$45.00</u>	\$200,821.83
	<b>Total:</b>	<b>\$7,328.20</b>	

Approved by Denise T. / QGS Dev.,  
Inc. (jg 9/6/19)

Total Inv's To Date  
\$338,328.08



# FERGUSON<sup>®</sup>

## WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1766953	\$570.00	54657	1 of 1

**PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:**

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

SHIP TO:

### RECEIVED

AUG 27 2019

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

QGS DEVELOPMENT INC  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

BY: \_\_\_\_\_

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	POLY PIGS	011	VILLAMAR PH 1 PO#197191-02 CDD	08/26/19	IO 105025
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
2	√ 2	POLYPIGYBS24	24 YELL BARE SWAB POLY PIG	285.000	EA	570.00	
<b>INVOICE SUB-TOTAL</b>						<b>570.00</b>	
<p>*****</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							

*Mh*

Thank you for your business

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$570.00
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*Agg 8/26/19*

1307

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1768595	\$2,980.90	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED

AUG 26 2019

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

BY: \_\_\_\_\_

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02 6" MEGALUG	011	VILLAMAR PH 1 PO#197191-02 CDD	08/22/19	IO 105006
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
65	✓ 65	SPVC4006G2	6 PVC SGRIP SER 4000 G2	28.860	EA	1875.90	
65	✓ 65	IMJGPU	6 MJ C153 BLT GSKT PK L/ GLAND ✓	17.000	EA	1105.00	
<b>INVOICE SUB-TOTAL</b>						<b>2980.90</b>	
<p>.....</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							

*Mah*

## Thank you for your business



TERMS:	NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$2,980.90
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*Asst 8/16/19*

3022

# FERGUSON<sup>®</sup> WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
- 1769740	\$3,732.30	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED


AUG 29 2019

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	08/28/19	IO 105071
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
30	✓	SPRC1106	6 PVC PIPE REST 1100C SER ✓	47.810	EA	1434.30	
5	✓	SPRC1108	8 PVC PIPE REST 1100C SER ✓	80.080	EA	400.40	
4	✓	MJLSLAX	8X12 MJ C153 LONG SLV L/A ✓	107.100	EA	428.40	
8	✓	SPVC4008G2	8 PVC SGRIP SER 4000 G2 ✓	61.860	EA	494.88	
24	✓	IMJBGPX	8 MJ C153 BLT GSKT PK L/ GLAND ✓	22.180	EA	532.32	
26	✓	IMJBGPU	6 MJ C153 BLT GSKT PK L/ GLAND ✓	17.000	EA	442.00	
<b>INVOICE SUB-TOTAL</b>						<b>3732.30</b>	
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							
<h1>Thank you for your business</h1>							

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$3,732.30
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, Incorporated by reference. Seller may convert checks to ACH.

AA 9/6/19

302

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICENUMBER	TOTAL DUE	CUSTOMER	PAGE
1765691-2	\$45.00	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED

AUG 27 2019

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

QGS DEVELOPMENT INC  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02	011	VLLAMAR PH 1 PO#197191-02 CDD	08/26/19	IO 105025

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
1	1	POLYPIGYBS10	10 YELL BARE SWAB POLY PIG	45.000	EA	45.00
INVOICE SUB-TOTAL						45.00

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH \*NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

*[Handwritten signature]*

Thank you for your business 

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$45.00
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*[Handwritten signature]*



QGS Development, Inc.  
 1450 S. Park Road, Plant City, FL 33566  
 (813) 634-3326 ■ Fax (813) 634-1733

## Deductive Material CO

Proposal Submitted To:

Work To Be Performed At:

To: VillaMar CDD  
 c/o Governmental Mgmt. Services  
 Central Fla., LLC  
 135 W. Central Blvd., Suite 320  
 Orlando, FL 32801  
 Attn: Jill Burns

VillaMar Ph 1 Infrastructure Improvements  
 Cunningham Rd., W. of Old Bartow Rd.  
 Winter Haven, FL  
 (QGS Job #19-7191)

Date: September 12, 2019

Deductive Material CO No.: 14

We hereby provide the following for Owner Direct Material Purchases:

1) Ferguson – Per Attached Invoices. .... (\$170,997.54)

Total Deductive Material CO ..... (\$170,997.54)

The above and attached work to be completed for:

\*\*\*\*\*As Indicated Above\*\*\*\*\*

With payments made as follows: Per Contract

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control.

The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

~~Note this proposal may be withdrawn by us if not accepted within 10 days~~

### ACCEPTANCE

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

Signature: Jill Burns  
 Owner or Representative

Date: 9-16-19

Signature: Jacqui [Signature]  
 QGS Development, Inc.

Date: September 12, 2019

VillaMar

Ferguson

CDD PO 02 (Storm Drainage,  
Sanitary Sewer, Watermain, &  
Reclaimed)

\$539,149.91

Total:

\$539,149.91

INV. NO.	INV. DATE	INV. AMOUNT	PO Balance
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1751385	8/14/2019	\$56,192.81	\$144,629.02
1766812	8/13/2019	\$126.00	\$144,503.02
1766846	8/13/2019	\$1,300.40	\$143,202.62
1770048	8/28/2019	\$795.33	\$142,407.29
1753208-2	8/1/2019	\$112,192.00	\$30,215.29
1765691-1	8/13/2019	<u>\$391.00</u>	\$29,824.29
	<b>Total:</b>	<b>\$170,997.54</b>	

Approved by Denise T. / QGS Dev.,  
Inc. (jg 9/12/19)

Total Inv's To Date  
\$509,325.62

302

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1751385	\$56,192.81	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

Please contact with Questions: 863-401-2764

## RECEIVED

AUG 19 2019

SHIP TO:

BY: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
VILLAMAR CDD  
ORLANDO, FL 32801

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02 STAR DIREC	011	VILLAMAR PH 1 PO#197191-02 CDD	08/14/19	ID 104936
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
2	2	MJ4LA20	20 MJ C153 45 BEND L/A ✓	559.500	EA	1119.00	
1	1	MJLEBRLXP	8X4 LEMJ C153 RED L/A ✓	56.250	EA	56.25	
2	2	MJTCAPLA20K	20X2 MJ C153 TAP CAP L/A ✓	325.000	EA	650.00	
3	3	MJTLA20U	20X6 MJ C153 TEE L/A ✓	697.000	EA	2091.00	
136	136	SPVCPK4004G2	4 PVC SGRIP SER 4000 G2 W/ACC ✓	36.630	EA	4981.68	
145	145	SPVCPK4006G2	6 PVC SGRIP SER 4000 G2 W/ACC ✓	45.860	EA	6649.70	
194	194	SPVCPK4008G2	8 PVC SGRIP SER 4000 G2 W/ACC ✓	61.860	EA	12000.84	
16	16	SPVC4020AP	*0818 20 PVC STARGRIP SER 4000 W/A ✓ SPVCPK4020G2	360.000	EA	5760.00	
1	1	MJ1LAU	6 MJ C153 11-1/4 BEND L/A ✓	50.400	EA	50.40	
2	2	MJ1LAX	8 MJ C153 11-1/4 BEND L/A ✓	68.850	EA	137.70	
4	4	MJ2LAU	6 MJ C153 22-1/2 BEND L/A ✓	48.600	EA	194.40	
3	3	MJ2LAX	8 MJ C153 22-1/2 BEND L/A ✓	75.600	EA	226.80	
15	15	MJ4LAP	4 MJ C153 45 BEND L/A ✓	32.850	EA	492.75	
68	68	MJ4LAU	6 MJ C153 45 BEND L/A ✓	53.100	EA	3610.80	
30	30	MJ4LAX	8 MJ C153 45 BEND L/A ✓	77.400	EA	2322.00	
1	1	MJ9LAU	6 MJ C153 90 BEND L/A ✓	65.250	EA	65.25	
2	2	MJ9LAX	8 MJ C153 90 BEND L/A ✓	94.950	EA	189.90	
2	2	MJRLAUP	6X4 MJ C153 RED L/A ✓	37.800	EA	75.60	
1	1	MJRLAXP	8X4 MJ C153 RED L/A ✓	52.200	EA	52.20	
1	1	MJSCAPLAP	4 MJ C153 SLD CAP L/A ✓	14.850	EA	14.85	
2	2	MJSCAPLAU	6 MJ C153 SLD CAP L/A ✓	26.550	EA	53.10	
6	6	MJSHAU13	6X13 MJ C153 SWVL X SOL HYD ADPT ✓	107.550	EA	645.30	
10	10	MJSTLAXU	8X6 MJ C153 SWVL TEE L/A ✓	136.350	EA	1363.50	
2	2	MJTCAPLAPK	4X2 MJ C153 TAP CAP L/A ✓	31.050	EA	62.10	
2	2	MJTCAPLAUK	6X2 MJ C153 TAP CAP L/A ✓	47.500	EA	95.00	
2	2	MJTCAPLAXK	8X2 MJ C153 TAP CAP L/A ✓	59.400	EA	118.80	
7	7	MJTLAU	6 MJ C153 TEE L/A ✓	94.500	EA	661.50	
10	10	MJTLAX	8 MJ C153 TEE L/A ✓	141.750	EA	1417.50	
4	4	MJTLAXU	8X6 MJ C153 TEE L/A ✓	117.450	EA	469.80	
33	33	SPRC1106	6 PVC PIPE REST 1100C SER ✓	47.810	EA	1577.73	
42	42	SPRC1108	8 PVC PIPE REST 1100C SER ✓	80.080	EA	3363.36	
10	10	SPRC1104	4 PVC PIPE REST 1100C SER ✓	37.400	EA	374.00	
14	14	SPRC1116	16 PVC PIPE REST 1100C SER ✓	375.000	EA	5250.00	
INVOICE SUB-TOTAL						58192.81	

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH \*NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

TERMS: CASH ON DEMAND ORIGINAL INVOICE TOTAL DUE \$56,192.81

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Handwritten signature and date: 1/2/19

13022

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1766812	\$126.00	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

AUG 14 2019

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	08/13/19	IO 104932

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
60	60	DR18BPP	4 C900 DR18 PVC GJ BLUE PIPE ✓	2.100	FT	126.00
INVOICE SUB-TOTAL						126.00
<p>*****</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>						

*Mike*

Thank you for your business

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$126.00
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*del*  
8/12/19



2307

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1766846	\$1,300.40	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

SHIP TO:

QGS DEVELOPMENT INC  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

## RECEIVED

AUG 14 2019

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/OQGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

BY: \_\_\_\_\_

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	08/13/19	IO 104932

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
70	69	MUL067324	4 PVC HW SWR GXG 45 ELL	12.820	EA	884.58
25	17	MUL067326	6 PVC HW SWR GXG 45 ELL	24.460	EA	415.82
INVOICE SUB-TOTAL						1300.40

\*\*\*\*\*  
LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH 'NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

*MW*

Thank you for your business 

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$1,300.40
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*del 8/12/19*

1302

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1770048	\$795.33	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED

AUG 29 2019

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH	
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	08/28/19	IO 105071	
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT	
20	20	AFT350PU	6 CL350 CL DI FASTITE PIPE		17.650	FT	353.00	
1	1	MJ1LAU	6 MJ C153 11-1/4 BEND L/A ✓		50.400	EA	50.40	
1	1	SSGDP06N	6 DI SGRIP SER 3000		21.410	EA	21.41	
2	2	SPVC4006G2	6 PVC SGRIP SER 4000 G2		28.860	EA	57.72	
3	3	IMJBGPU	6 MJ C153 BLT GSKT PK L/ GLAND		17.000	EA	51.00	
7	7	SPRC1104	4 PVC PIPE REST 1100C SER ✓		37.400	EA	261.80	
<b>INVOICE SUB-TOTAL</b>								<b>795.33</b>
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH *NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>								

*Mike*

# Thank you for your business



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$795.33
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*11/2/19*

# FERGUSON<sup>®</sup>

## WATERWORKS

EMAIL DUPLICATE INVOICE

FEL-WINTER HAVEN, FL WW  
 REMIT TO ADDRESS:  
 PO BOX 100286  
 ATLANTA, GA 30384-0286

<b>Deliver To:</b>	
<b>From:</b>	Chase Costa
<b>Comments:</b>	

Please Contact With Questions:  
 863-401-2764

Invoice Number	Customer	Page
1753208-2	54657	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE ---> 112192.00

**RECEIVED**

FEL-WINTER HAVEN, FL WW  
 REMIT TO ADDRESS:  
 PO BOX 100286  
 ATLANTA, GA 30384-0286

SEP 10 2019

BY: \_\_\_\_\_

**Sold To:**

VILLAMAR COMMUNITY DEVELOPMENT  
 VILLAMAR PH 1 PO#197191-02 CDD  
 C/O QGS DEVELOPMENT  
 1450 S PARK RD

**Ship To:**

VILLAMAR CDD  
 CUNNINGHAM RD & OLD BARTOW RD  
 VILLAMAR PH 1 PO#197191-02 CDD  
 WINTER HAVEN, FL 33880

Ship Whse	Sell Whse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
1588	1588	FLE	197191-02 PIPE DIREC	011	VILLAMAR PH 1 PO#197	08/01/2019	104843
Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount	
			VILLAMAR PHASE I				
			PIPE				
8140	8000	DR18BPX	8 C900 DR18 PVC GJ BLUE PIPE ↓	7.060	FT	56480.00	
180	0	DR18BPP	4 C900 DR18 PVC GJ BLUE PIPE	2.100	FT	0.00	
120	0	DR18BPU	6 C900 DR18 PVC GJ BLUE PIPE	4.100	FT	0.00	
1520	640	DR25PP20	20 C900 DR25 CL165 PVC GJ PURP PIPE ↓	44.000	EA	28160.00	
7080	6720	DR18PPU	6 C900 DR18 PVC GJ PURP PIPE ↓	4.100	FT	27552.00	
480	0	DR18PPP	4 C900 DR18 PVC GJ PURP PIPE	2.100	FT	0.00	

Invoice Sub-Total 112192.00  
 Tax 0.00  
 Total Amt 112192.00

TOTAL DUE ---> 112192.00

ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/website-info/terms-of-sale>  
 GOVT BUYERS: ALL ITEMS QUOTED ARE OPEN MARKET UNLESS NOTED OTHERWISE.

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

3022

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1765691-1	\$391.00	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED

AUG 14 2019

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

QGS DEVELOPMENT INC  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02	011	VILLAMAR PH 1 PO#197191-02 CDD	08/13/19	ID 104932

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
7	6	POLYPIGYBS10	10 YELL BARE SWAB POLY PIG	45.000	EA	270.00
2	2	POLYPIGYBSU	6 YELL BARE SWAB POLY PIG	20.000	EA	40.00
3	3	POLYPIGYBSX	8 YELL BARE SWAB POLY PIG	27.000	EA	81.00
<b>INVOICE SUB-TOTAL</b>						<b>391.00</b>

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH 'NP' IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

*ML*

## Thank you for your business

TERMS:	NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$391.00
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*ML*  
8/12/19



QGS Development, Inc.  
 1450 S. Park Road, Plant City, FL 33586  
 (813) 634-3326 ■ Fax (813) 634-1733

## Deductive Material CO

Proposal Submitted To:	Work To Be Performed At
To: VillaMar CDD c/o Governmental Mgmt. Services Central Fla., LLC 135 W. Central Blvd., Suite 320 Orlando, FL 32801 Attn: Jill Burns	VillaMar Ph 1 Infrastructure Improvements Cunningham Rd., W. of Old Bartow Rd. Winter Haven, FL (QGS Job #19-7191)
Date: September 20, 2019	Deductive Material CO No.: 15

We hereby provide the following for Owner Direct Material Purchases:

- 1) Ferguson – Per Attached Invoices ..... (\$28,962.31)
- Total Deductive Material CO ..... (\$28,962.31)

The above and attached work to be completed for:

\*\*\*\*\*As Indicated Above\*\*\*\*\*

With payments made as follows: \_\_\_\_\_ Per Contract \_\_\_\_\_

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control.

The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

Note this proposal may be withdrawn by us if not accepted within 10 days.

### ACCEPTANCE

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

Signature: W. K. [Signature]  
 Owner or Representative

Date: 9/23/19

Signature: Jorge [Signature]  
 QGS Development, Inc.

Date: 9/20/19

**VillaMar**

**Ferguson**

	<b>CDD PO 02 (Storm Drainage, Sanitary Sewer, Watermain, &amp; Reclaimed)</b>	<b>\$539,149.91</b>
	<b>Total:</b>	<b>\$539,149.91</b>

<b>INV. NO.</b>	<b>INV. DATE</b>	<b>INV. AMOUNT</b>	<b>PO Balance</b>
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1770787	9/3/2019	\$470.31	\$29,353.98
1771035	9/4/2019	\$254.00	\$29,099.98
1753208-3	8/13/2019	<u>\$28,238.00</u>	\$861.98
	<b>Total:</b>	<b>\$28,962.31</b>	

Approved by Denise T. / QGS Dev.,  
Inc. (jg 9/20/19)

Total Inv's To Date  
\$538,287.93

1302

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1770787	\$470.31	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED

SEP 05 2019

BY: \_\_\_\_\_


VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

SHP TO: \_\_\_\_\_

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	09/03/19	IO 105126
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
3		3 MJLAP	4 MJ C153 45 BEND L/A	32.850	EA	98.55	
6		6 SPVC4004G2	4 PVC SGRIP SER 4000 G2	45.880	EA	275.16	
6		6 IMJBGPP	4 MJ C153 BLT GSKT PK L/ GLAND	18.100	EA	96.60	
						INVOICE SUB-TOTAL	470.31
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							

*MK*

Thank you for your business 

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$470.31
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*Asst  
9/21/2019*

302

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

## RECEIVED

SEP 05 2019

BY: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566


INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1771035	\$254.00	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

SHIP TO: \_\_\_\_\_

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	09/04/19	IO 105128
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT
4	4	FFC202480IP71	4X2 IP DBL STRP SS EPOXY SDL		57.000	EA	228.00
1	1	PRS	5 FT T- HDL PROBE ROD		26.000	EA	26.00
INVOICE SUB-TOTAL							254.00
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							
							

# Thank you for your business

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$254.00
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*[Handwritten signature]*  
9/20/19



1302

# FERGUSON WATERWORKS

EMAIL DUPLICATE INVOICE

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

<b>Deliver To:</b>	
<b>From:</b>	Chase Costa
<b>Comments:</b>	

Please Contact With Questions:  
863-401-2764

Invoice Number	Customer	Page
1753208-3	54657	1

Please refer to Invoice Number when making payment and remit to:

TOTAL DUE ---> 28238.00

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED

SEP 12 2019

Sold To:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD

BY: \_\_\_\_\_ Ship To:

VILLAMAR CDD  
CUNNINGHAM RD & OLD BARTOW RD  
VILLAMAR PH 1 PO#197191-02 CDD  
WINTER HAVEN, FL 33880

Ship Whse	Sell Whse	Tax Code	Customer Order Number	Sales Person	Job Name	Invoice Date	Batch
1588	1588	FLE	197191-02 PIPE DIREC	011	VILLAMAR PH 1 PO#197	08/13/2019	104924D
Ordered	Shipped	Item Number	Description	Unit Price	UM	Amount	
			VILLAMAR PHASE I				
			PIPE				
180	180	DR188PP	4 C900 DR18 PVC GJ BLUE PIPE J	2.100	FT	378.00	
120	120	DR188PU	6 C900 DR18 PVC GJ BLUE PIPE J	4.100	FT	492.00	
880	580	DR25PP20	20 C900 DR25 CL185 PVC GJ PURP PIPE J	44.000	EA	25520.00	
360	0	DR18PPU	6 C900 DR18 PVC GJ PURP PIPE	4.100	FT	0.00	
480	880	DR18PPP	4 C900 DR18 PVC GJ PURP PIPE J	2.100	FT	1848.00	

Invoice Sub-Total 28238.00  
 Tax 0.00  
 Total Amt 28238.00

TOTAL DUE --->	28238.00
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ALL ACCOUNTS ARE DUE AND PAYABLE PER THE CONDITIONS AND TERMS OF THE ORIGINAL INVOICE. ALL PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE AT THE MAXIMUM RATE ALLOWED BY STATE LAW PLUS COSTS OF COLLECTION INCLUDING ATTORNEY FEES IF INCURRED. FREIGHT TERMS ARE FOR OUR DOCK UNLESS OTHERWISE SPECIFIED ABOVE. COMPLETE TERMS AND CONDITIONS ARE AVAILABLE UPON REQUEST OR CAN BE VIEWED ON THE WEB AT <https://www.ferguson.com/content/website-info/terms-of-sale> GOVT BUYERS: ALL ITEMS QUOTED ARE OPEN MARKET UNLESS NOTED OTHERWISE.

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.



QGS Development, Inc.  
1450 S. Park Road, Plant City, FL 33566  
(813) 634-3326 ■ Fax (813) 634-1733

## Deductive Material CO

Proposal Submitted To:	Work To Be Performed At
To: VillaMar CDD c/o Governmental Mgmt. Services Central Fla., LLC 135 W. Central Blvd., Suite 320 Orlando, FL 32801 Attn: Jill Burns	VillaMar Ph 1 Infrastructure Improvements Cunningham Rd., W. of Old Bartow Rd. Winter Haven, FL (QGS Job #19-7191)
Date: October 3, 2019	Deductive Material CO No.: 16

We hereby provide the following for Owner Direct Material Purchases:

- 1) Ferguson – Per Attached Invoice.....(\$791.64)
- Total Deductive Material CO .....(\$791.64)

The above and attached work to be completed for:

\*\*\*\*\*As Indicated Above\*\*\*\*\*

With payments made as follows: \_\_\_\_\_ Per Contract \_\_\_\_\_

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control.  
The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

Note this proposal may be withdrawn by us if not accepted within 10 days.

### ACCEPTANCE

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

Signature: \_\_\_\_\_  
Owner or Representative

Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
QGS Development, Inc.

Date: 10/3/19

**VillaMar**

**Ferguson**

	<b>CDD PO 02 (Storm Drainage, Sanitary Sewer, Watermain, &amp; Reclaimed)</b>	<b>\$539,149.91</b>	
	<b>Total:</b>	<b>\$539,149.91</b>	
<b>INV. NO.</b>	<b>INV. DATE</b>	<b>INV. AMOUNT</b>	<b>PO Balance</b>

1772360	9/10/2019	<u>\$791.64</u>	\$70.34
	<b>Total:</b>	<b>\$791.64</b>	

Approved by Denise T. / QGS Dev.,  
Inc. (jg 10/3/19)

Total Inv's To Date  
\$539,079.57

13023

# FERGUSON<sup>®</sup>

WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1772360	\$791.64	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286


**RECEIVED**  
SEP 12 2019

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

BY: \_\_\_\_\_

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	09/10/19	IO 105172
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT
160 3	160 3	DR18BPU C1430BSF500	6 C900DR18 PVC GJ BLUE PIPE 14GA 30MM 500 FT COP TRCR WIRE BLUE		4.100 45.213	FT EA	656.00 135.64
INVOICE SUB-TOTAL							791.64
<p>*****</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							
<h2>Thank you for your business</h2>							

TERMS: NET 10TH PROX ORIGINAL INVOICE TOTAL DUE \$791.64

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*Handwritten signature and date*  
8/12/19



QGS Development, Inc.  
1450 S. Park Road, Plant City, FL 33566  
(813) 634-3326 ■ Fax (813) 634-1733

## Deductive Material CO

<u>Proposal Submitted To:</u>	<u>Work To Be Performed At</u>
To: VillaMar CDD c/o Governmental Mgmt. Services Central Fla., LLC 135 W. Central Blvd., Suite 320 Orlando, FL 32801 Attn: Jill Burns	VillaMar Ph I Infrastructure Improvements Cunningham Rd., W. of Old Bartow Rd. Winter Haven, FL (QGS Job #19-7191)
Date: October 8, 2019	Deductive Material CO No.: 17

We hereby provide the following for Owner Direct Material Purchases:

1) Ferguson – Per Attached Invoices ..... (\$10,876.03)

Total Deductive Material CO ..... (\$10,876.03)

The above and attached work to be completed for:

\*\*\*\*\*As Indicated Above\*\*\*\*\*

With payments made as follows: \_\_\_\_\_ Per Contract

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

Note this proposal may be withdrawn by us if not accepted within 10 days.

### ACCEPTANCE

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

Signature: Jill Burns  
Owner or Representative

Date: 10-10-19

Signature: Jorge Asad  
QGS Development, Inc.

Date: 10/8/19

VillaMar

<b>Ferguson</b>			
	<b>CDD PO 02 (Storm Drainage, Sanitary Sewer, Watermain, &amp; Reclaimed)</b>		<b>\$539,149.91</b>
	<b>Total:</b>		<b>\$539,149.91</b>
<b>INV. NO.</b>	<b>INV. DATE</b>	<b>INV. AMOUNT</b>	<b>PO Balance</b>

1773164	9/16/2019	\$2,492.83	(\$2,422.49)	
1773460	9/16/2019	\$981.92	(\$3,404.41)	
1773652	9/17/2019	\$228.90	(\$3,633.31)	Formula Error /
1774775	9/20/2019	\$3,433.55	(\$7,066.86)	Corrected 10/29/19
1774833	9/20/2019	\$270.00	(\$7,336.86)	
1775023	9/23/2019	\$666.03	(\$8,002.89)	
1775174	9/23/2019	<u>\$2,802.80</u>	(\$10,805.69)	
	<b>Total:</b>	<b>\$10,876.03</b>		

Approved by Denise T. / QGS Dev.,  
Inc. (jg 10/7/19)

Total Inv's To Date  
\$549,955.60

CO 17

2302



#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1773164	\$2,492.83	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED


SEP 17 2019

BY: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33568

SHIP TO: \_\_\_\_\_

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VLLAMAR PH 1 PO#197191-02 CDD	09/16/19	IO 105198
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT
30 2	30 2	SPRC1108 C1430BSF600	8 PVC PIPE REST 1100C SER 14GA 30MM 500 FT COP TRCR WIRE BLUE		80.080 45.213	EA EA	2402.40 90.43
INVOICE SUB-TOTAL							2492.83
<p>*****</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							
<p>Thank you for your business</p> 							

*mw*

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$2,492.83
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*Jan 10/14/19*

302

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1773460	\$981.92	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100288  
ATLANTA, GA 30384-0288

**RECEIVED**  
SEP 17 2019

SHIP TO:

BY: \_\_\_\_\_

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 SPARK RD  
PLANT CITY, FL 33568

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH	
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	09/18/19	IO 105204	
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT	
4	4	MJ4LAX	8 MJ C153 45 BEND L/A		77.400	EA	309.60	
8	8	SPVC4008G2	8 PVC SGRIP SER 4000 G2		61.860	EA	494.88	
8	8	MJ8GPX	8 MJ C163 BLT GSKT PK L/ GLAND		22.180	EA	177.44	
<b>INVOICE SUB-TOTAL</b>								<b>981.92</b>
<p>***** LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION. *****</p>								

*MW*

**Thank you for your business** 

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$981.92
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*[Signature]*  
9/18/19



302

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1773652	\$228.90	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED

SEP 18 2019

BY: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33666

SHIP TO: \_\_\_\_\_

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	TIM	011	VILLAMAR PH 1 PO#197191-02 CDD	09/17/19	IO 105213

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
4	4	MJL067374	4 PVC HW SWR GXS 45 ELL	21.090	EA	84.36
1	1	MJL087207	8X4 PVC HW SWR GXG DBL WYE	54.110	EA	54.11
2	2	C1430BSF500	14GA 30MM 500 FT COP TRCR WIRE BLUE	45.213	EA	90.43
INVOICE SUB-TOTAL						228.90

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

*Handwritten signature*

Thank you for your business

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$228.90
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, Incorporated by reference. Seller may convert checks to ACH.

*Handwritten signature*  
10/14/19

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 883-401-2304

INVOICENUMBER	TOTAL DUE	CUSTOMER	PAGE
1774775	\$3,433.55	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

SEP 24 2019

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

SHIP WHSE.	SELL WHSE.	TAXCODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FILE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	09/20/19	IO 105255

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
8	✓ 8	MJ4LAX	8 MJ C163 45 BEND L/A ✓	77.400	EA	619.20
16	✓ 16	SPVC4008G2	8 PVC SGRIP SER 4000 G2 ✓	61.860	EA	989.78
22	✓ 22	IMJ8GPX	8 MJ C100 BLT GSKT PK L/ GLAND ✓	22.180	EA	487.96
2	✓ 2	C1430BSF500	14GA 30MM 600 FT COP TRCR WIRE BLUE ✓	45.213	EA	90.43
300	✓ 100	PEC8PLG100	1X100 CTS DR9 HDPE PURP PIPE ✓	45.000	EA	45.00
15	✓ 15	SPRC1108	8 PVC PIPE REST 1100C SER ✓	80.080	EA	1201.20
INVOICE SUB-TOTAL						3433.55

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

*mu*

Thank you for your business



TERMS: NET 10TH PROX ORIGINAL INVOICE TOTAL DUE \$3,433.55

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*De*  
10/15/19

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2364

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1774833	\$270.00	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

SEP 24 2019

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VILLAMAR PH 1 PO#197191-02 CDD	09/20/19	IO 105255
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT
600	600	PEC9BLG100	1X100 CTS DR9 HDPE SLUE PIPE WILL FROM GULF COAST COMING TO PICK UP		45.000	✓ C	270.00
INVOICE SUB-TOTAL							270.00
<p>*****</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							

*Alm*

Thank you for your business

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$270.00
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*del 10/4/19*

1302

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICENUMBER	TOTAL DUE	CUSTOMER	PAGE
1775023	\$666.03	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED

SEP 25 2019

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02	011	VILLAMAR PH 1 PO#197191-02 CDD	09/23/19	10105288

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
2	✓2	MJLSLAX	8X12 MJ C153 LONG SLV L/A	99.950	EA	199.92
1	✓1	MJBLAX	8 MJ C153 90 BEND L/A	94.950	EA	94.95
6	✓6	SPVC4008G2	8 PVC SGRIP SER 4000 G2	44.180	EA	265.08
6	✓6	IMJBGPX	8 MJ C153 BLT GSKT PK L/ GLAND	17.680	EA	106.08
<b>INVOICE SUB-TOTAL</b>						<b>666.03</b>

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

Thank you for your business 

TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$666.03
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

1302

# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1775174	\$2,802.80	54657	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
POBOX 100286  
ATLANTA, GA 30384-0286

## RECEIVED

SEP 25 2019

BY: \_\_\_\_\_

SHIP TO: \_\_\_\_\_

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 1 PO#197191-02 CDD  
C/O QGS DEVELOPMENT  
1450 S PARK RD  
PLANT CITY, FL 33566

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	MIKE	011	VLLAMAR PH 1 PO#197191-02 CDD	09/23/19	IO 105269

ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT
35	✓ 35	SPRC1108	8PVC PIPE REST 1100C SER ✓	80.080	EA	2802.80
INVOICE SUB-TOTAL						2802.80

\*\*\*\*\*  
LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

Thank you for your business



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$2,802.80
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

*deb*  
12/4/19



QGS Development, Inc.  
 1450 S. Park Road, Plant City, FL 33586  
 (813) 634-3326 ■ Fax (813) 634-1733

## Deductive Material CO

Proposal Submitted To:	Work To Be Performed At
<b>To: VillaMar CDD</b> c/o Governmental Mgmt. Services Central Fla., LLC 135 W. Central Blvd., Suite 320 Orlando, FL 32801 Attn: Jill Burns	<b>VillaMar Ph 1 Infrastructure Improvements</b> Cunningham Rd., W. of Old Bartow Rd. Winter Haven, FL (QGS Job #19-7191)
<b>Date: October 23, 2019</b>	<b>Deductive Material CO No.: 18</b>

We hereby provide the following for Owner Direct Material Purchases:

- 1) Ferguson – Per Attached Invoices ..... **(\$20,561.44)**
- Total Deductive Material CO ..... (\$20,561.44)**

The above and attached work to be completed for:

\*\*\*\*\*As Indicated Above\*\*\*\*\*

With payments made as follows: \_\_\_\_\_ Per Contract

Any alteration or deviation from the above specifications involving extra costs will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents or delays beyond our control.  
 The Purchaser: Hereby agrees that the contractor shall, at any time after ten (10) days of Purchaser's default in payment as hereby above provided, have the right to place liens and hire attorneys for the collection of the past due amount. All costs in collection and the additional cost of 10% APR interest will be due.

Note this proposal may be withdrawn by us if not accepted within 10 days.

### ACCEPTANCE

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specific. Payment will be made as outlined above.

Signature: \_\_\_\_\_  
 Owner or Representative

Date: 10/24/19

Signature: Jerry Smith  
 QGS Development, Inc.

Date: 10-23-19

**VillaMar**

**Ferguson**

	<b>CDD PO 02 (Storm Drainage, Sanitary Sewer, Watermain, &amp; Reclaimed)</b>		<b>\$539,149.91</b>
	<b>Total:</b>		<b>\$539,149.91</b>
<b>INV. NO.</b>	<b>INV. DATE</b>	<b>INV. AMOUNT</b>	<b>PO Balance</b>

1774293	10/1/2019	\$366.88	(\$11,172.57)
1775312	9/24/2019	\$1,387.57	(\$12,560.14)
1776339	9/30/2019	\$4,548.40	(\$17,108.54)
1776784	10/1/2019	\$18.36	(\$17,126.90)
1776864	10/1/2019	\$675.64	(\$17,802.54)
1775857	9/26/2019	\$54.11	(\$17,856.65)
1779010	10/10/2019	\$1,332.52	(\$19,189.17)
1777920	10/7/2019	<u>\$12,177.96</u>	(\$31,367.13)
	<b>Total:</b>	<b>\$20,561.44</b>	

Formula Error from previous / corrected 10/29/19

Approved by Denise T. / QGS Dev., Inc. (jg 10/23/19)

Total Inv's To Date  
\$570,517.04

CO 18

# SECTION 4







THE KEARNEY COMPANIES, LLC.

9625 Wcs Kearney Way, Riverview FL 33578

Office (813) 421-6601

Fax (813) 421-6701

Underground Utilities

Site Development

PROJECT: VILLAMAR PHASE 2
CHANGE ORDER NO. 4
THE KEARNEY COMPANIES PROJECT NO. 0060-01

Date: 31-Aug-19

Conditions: The changes described herein shall be governed by the terms and conditions of the Contract, and shall not in any way alter the terms of the Contract, but shall hereafter be a part of the Contract.

Table with 5 columns: INV. NO., DESCRIPTION, Invoice Amount, Sales Tax, TOTAL COST. Rows include Ferguson and Atlantic TNG invoices, with a total of (17,163.64).

The Kearney Companies LLC hereby requests an extension of 0 day(s) to the original contract deadline for this work.

REASON FOR CHANGE: DIRECT PURCHASE OF MATERIALS BY CDD

ACCEPTABLE TO:

Signatures and titles for The Kearney Companies, LLC, Engineer, and Owner.

DATE: 31-Aug-19

DATE: 9-2-19

DATE: 9-6-19



# SECTION 5



**THE KEARNEY COMPANIES, LLC.**

9625 Wes Kearney Way, Riverview FL 33578

Office (813) 421-6601

Fax (813) 421-6701

*Underground Utilities*

*Site Development*

**PROJECT: VILLAMAR PHASE 2  
CHANGE ORDER NO. 7  
THE KEARNEY COMPANIES PROJECT NO. 0060-01**

Date: 30-Sep-19

Conditions: The changes described herein shall be governed by the terms and conditions of the Contract, and shall not in any way alter the terms of the Contract, but shall hereafter be a part of the Contract.

INV. NO.	DESCRIPTION	Invoice Amount	Sales Tax	TOTAL COST
1754083-1	FERGUSON 9/12/2019	\$ 65,601.60		
1764931-1	FERGUSON 9/10/2019	\$ 630.75		
1772241	FERGUSON 9/10/2019	\$ 8,201.60		
1772256	FERGUSON 9/19/2019	\$ 2,980.40		
1772854	FERGUSON 9/13/2019	\$ 2,873.80		
1773690	FERGUSON 9/17/2019	\$ 150.00		
1774954	FERGUSON 9/23/2019	\$ 875.04		
1754083-2	FERGUSON 9/23/2019	\$ 598.00		
		\$ 81,911.19	\$ 4,095.56	\$ 86,006.75
19082	FLORIDA SOIL CEMENT CO. 9/24/2019	\$ 11,171.56		
		\$ 11,171.56	\$ 558.58	\$ 11,730.14
<b>TOTAL</b>				<b>\$ (97,736.89)</b>

The Kearney Companies LLC hereby requests an extension of 0 day(s) to the original contract deadline for this work.

**REASON FOR CHANGE:** DIRECT PURCHASE OF MATERIALS BY CDD

ACCEPTABLE TO:

The Kearney Companies, LLC.

DATE: 30-Sep-19

Engineer

DATE: 10-19-19

Owner

DATE: 10/4/19

# FERGUSON<sup>®</sup>

## WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2784

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1754083-1	\$65,601.60	54742	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

SEP 13 2019

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 2 PO#1  
VILLAMAR CDD  
135 W CENTRAL BLVD SUITE 320  
ORLANDO, FL 32801

THE KEARNEY COMPANIES

SHIP TO:

THE KEARNEY COMPANIES  
CHERRY BLOSSOM LN & CUNNINGHAM  
VILLAMAR PH 2  
WINTER HAVEN, FL 33884

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FILE	0080-01-08 MAIN	011	VILLAMAR PH 2	09/12/19	105185
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
			JAVIER 813-425-2533 WATERMAIN				
200	200	PEC9BLG100	1X100CTS DR9 HDPE BLUE PIPE	45.000	C	90.00	
14	14	C1430BSF500	14GA 30MM 500 FT COP TRCR WIRE BLUE	50.000	EA	700.00	
88	88	FQT87	2"OP NUT F/BV	18.000	EA	780.00	
10	10	FC1477NL	LF 2 FIP X CTS COMP COUP	88.000	EA	880.00	
20	20	FY44274NL	LF 2X1 CTS COMP Y BRCH	90.730	EA	1814.80	
106	106	FB94324WNL	LF 1 CTS COMP X 3/4 STRT YK VLV	61.000	EA	6468.00	
62	62	FB84777WNL	LF 2 B84-777W-NL BV RECLAIM	254.000	EA	15748.00	
2	2	PSD3105PP115	3X1000 UG DET RECLMD WTR PURP	30.000	EA	60.00	
22	22	C1430PSF500	14GA 30MM 500 FT COP TRCR WIRE PURP GATE VALVES	50.000	EA	1100.00	
2	1	AFC2820DLAFMM	20 MJ RW DI QL SS STEM VLV LIA	9000.000	EA	9000.00	
16	16	FC1477NL	LF 2 FIP X CTS COMP COUP	58.000	EA	898.00	
38	0	FQT87	2"OP NUT F/BV		EA	0.00	
114	114	FB94324WNL	LF 1 CTS COMP X3/4 STRT YK VLV	61.000	EA	6954.00	
15	15	FFC202480IP7I	4X2 IP DBL STRP SS EPOXY SDL	58.800	EA	870.00	
72	72	FB84777WNL	LF 2 B84-777W-NL BV	254.000	EA	18288.00	
700	700	PEC9PLG100	1X100 CTS DR9 HDPE PURP PIPE	45.000	C	316.00	
1200	1200	PEC9PLK100	2X100 CTS DR9 HDPE PIPE PURP	155.000	C	1860.00	
INVOICE SUB-TOTAL							65601.60

LEAD WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

Thank you for your business



TERMS: CASH ON DEMAND ORIGINAL INVOICE TOTAL DUE \$65,601.60

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

CO

# FERGUSON WATERWORKS

#1588  
2430 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1764931-1	\$630.75	54742	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

SEP 11 2019

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 2 PO#1  
VILLAMAR CDD  
135 W CENTRAL BLVD SUITE 320  
ORLANDO, FL 32801

THE KEARNEY COMPANIES

THE KEARNEY COMPANIES  
CHERRY BLOSSOM LN & CUNNINGHAM  
VILLAMAR PH 2  
WINTER HAVEN, FL 33884

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	541784	011	VILLAMAR PH 2 PO#1	09/10/19	10105163
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
15	15	MUL067306	JAVIER 813-485-2533 6 PVC HW SWR.GXG 22-1/2 ELL.	42.050	EA	630.75	
			INVOICE SUB-TOTAL			630.75	
<p>***** LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION. *****</p>							

Thank you for your business



TERMS: NET 10TH PROX ORIGINAL INVOICE TOTAL DUE \$630.75

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

CD

# FERGUSON<sup>®</sup>

## WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

RECEIVED

SEP 11 2019

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1772241	\$8,201.60	54742	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100288  
ATLANTA, GA 30384-0288

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 2 PO#1  
VILLAMAR GDD  
135 W CENTRAL BLVD SUITE 320  
ORLANDO, FL 32801

THE KEARNEY COMPANIES

THE KEARNEY COMPANIES  
CHERRY BLOSSOM LN & GUNNINGHAM  
VILLAMAR PH 2  
WINTER HAVEN, FL 33884

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02	011	VILLAMAR PH2 PO#1	09/10/19	1015183
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT
			JAVIER 813-495-2538				
1246	1246	SDR26HWSPR14	4X14 SDR26 HW PVC GJ SWR PIPE		1.300	FT	1619.80
1036	448	SDR26HWSPU14	6X14 SDR26 HW PVC GJ SWR PIPE		2.500	FT	1120.00
1008	1008	SDR26HWSPX14	8X14 SDR26 HW PVC GJ SWR PIPE		4.850	FT	4887.20
4	4	PSLUBXL1Q	1 QT 2 LB PIPE JT LUB NSF NEW FORM		0.000	EA	0.00
40	40	MUL067324	4 PVC HW SWR GXG 45 ELL		14.890	EA	587.60
11	11	MUL063939	6X4 PVC SWR SXG BUSH		17.000	EA	187.00
INVOICE SUB-TOTAL							8201.60

LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.

Thank you for your business



TERMS: NET 10TH PROX ORIGINAL INVOICE: TOTAL DUE \$8,201.60

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

Handwritten initials



# FERGUSON WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1772258	\$2,980.40	54742	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL VVW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

SHIP TO:

SEP 24 2019

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 2 PO#1  
VILLAMAR CDD  
135 W CENTRAL BLVD SUITE 320  
ORLANDO, FL 32801

THE KEARNEY COMPANIES  
CHERRY BLOSSOM LN & CUNNINGHAM  
VILLAMAR PH 2  
WINTER HAVEN, FL 33884

## THE KEARNEY COMPANIES

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	197191-02	011	VILLAMAR PH 2 PO#1	09/19/19	105240
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
40	40	MUL067146	NE WHERE TRANSPORT TO DELIVER JAVIER.813-485-2533 8X6 PVC HW SWR.GXGXG TEE WYE	68.260	EA	2730.40	
			INVOICE SUB-TOTAL			2730.40	
			FREIGHT			250.00	
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							

Thank you for your business



TERMS: NET 10TH PROX	ORIGINAL INVOICE	TOTAL DUE	\$2,980.40
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All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

(2)

**FERGUSON**  
**WATERWORKS**  
 8008 E. SLIGH AVE.  
 TAMPA, FL 33610-0000

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1772854	\$2,873.80	54742	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
 MAKING PAYMENT AND REMIT TO:

FEL-TAMPA, FL WATERWORKS #044  
 REMIT TO NEW ADDRESS:  
 PO BOX 100286  
 ATLANTA, GA 30384-0286

Please contact with Questions: 813-827-1240

RECEIVED

SEP 17 2019

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
 VILLAMAR PH 2 PO#1  
 VILLAMAR CDD  
 135 W CENTRAL BLVD SUITE 320  
 ORLANDO, FL 32801

THE KEARNEY COMPANIES

THE KEARNEY COMPANIES  
 CHERRY BLOSSOM LN & CUNNINGHAM  
 VILLAMAR PH 2  
 WINTER HAVEN, FL 33884

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH	
44	44	FL	622255	011	VILLAMAR PH 2 PO#1	09/13/19	105192	
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION		UNIT PRICE	UM	AMOUNT	
588	588	SDR26HWSPU14	6X14 SDR26 HW PVC GJ SWR PIPE		2.500	FT	1470.00	
34	34	MUL043736	6 PVC SWR PLUG		5.700	EA	193.80	
20	20	MUL067306	6 PVC HW SWR GXG 22-1/2 ELL		43.000	EA	860.00	
INVOICE SUB-TOTAL								2823.80
FREIGHT								350.00
<p>*****            LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH            US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION            PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN            NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>								

Thank you for your business



TERMS: NET 10TH PROX ORIGINAL INVOICE TOTAL DUE \$2,873.80

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

(D)

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2784

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1773890	\$150.00	54742	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED


SEP 18 2019

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 2 PO#1  
VILLAMAR CDD  
135 W CENTRAL BLVD SUITE 300  
ORLANDO, FL 32801

THE KEARNEY COMPANIES

SHIP TO:

COUNTER PICK UP  
#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLÉ	622258	011	VILLAMAR PH 2 PO#1	09/17/19	10109213
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
10		PSD2105G4	2X1000 UG DET SWR GREE	30.000	EA.	150.00	
			INVOICE SUB-TOTAL			150.00	
<p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							
<h2>Thank you for your business</h2>							

TERMS: NET 10TH PROX ORIGINAL INVOICE TOTAL DUE \$150.00

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

CO

# FERGUSON<sup>®</sup>

## WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764.

INVOICE NUMBER	TOTAL DUE	CUSTOMER	PAGE
1774954	\$875.04	54742	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED


SEP 25 2019

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH 2 PO#1  
VILLAMAR CDD  
135 W CENTRAL BLVD SUITE 320  
ORLANDO, FL 32801

THE KEARNEY COMPANIES

THE KEARNEY COMPANIES  
CHERRY BLOSSOM LN & CUNNINGHAM  
VILLAMAR PH 2  
WINTER HAVEN, FL 33884

SHIP TO:

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	62261	011	VILLAMAR PH 2 PO#1	09/23/19	ID 105269
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
112	112	SDR26HWSPX14	6X14 SDR26 HW/PVC GJ SWR PIPE	4.650	FT	520.80	
3	3	MUL067228	6X4 PVC HW SWR GXGXG WYE	59.320	EA	177.96	
12	12	MUL067324	4 PVC HW SWR GXG 45 ELL	14.690	EA	176.28	
INVOICE SUB-TOTAL							875.04
<p>*****</p> <p>LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION. PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							
<h1>Thank you for your business</h1>							

TERMS: NET 10TH PROX ORIGINAL INVOICE TOTAL DUE \$875.04

All past due amounts are subject to a service charge of 1.5% per month, or the maximum allowed by law, if lower. If Buyer fails to pay within terms, then in addition to other remedies, Buyer agrees to pay Seller all costs of collection, including reasonable attorney fees. Complete terms and conditions are available upon request or at <https://www.ferguson.com/content/website-info/terms-of-sale>, incorporated by reference. Seller may convert checks to ACH.

CO

# FERGUSON® WATERWORKS

#1588  
2439 7TH ST SW  
WINTER HAVEN, FL 33880-1948

Please contact with Questions: 863-401-2764.

INVOICE NUMBER	TOTAL DUE.	CUSTOMER	PAGE
1754083-2	\$598.00	54742	1 of 1

PLEASE REFER TO INVOICE NUMBER WHEN  
MAKING PAYMENT AND REMIT TO:

FEL-WINTER HAVEN, FL WWW  
REMIT TO ADDRESS:  
PO BOX 100286  
ATLANTA, GA 30384-0286

RECEIVED

SEP 25 2019

SHIP TO:

VILLAMAR COMMUNITY DEVELOPMENT  
VILLAMAR PH2 PO#1  
VILLAMAR CDD  
135 W CENTRAL BLVD SUITE 320  
ORLANDO, FL 32801

THE KEARNEY COMPANIES

THE KEARNEY COMPANIES  
CHERRY BLOSSOM LN & CUNNINGHAM  
VILLAMAR PH 2  
WINTER HAVEN, FL 33884

SHIP WHSE.	SELL WHSE.	TAX CODE	CUSTOMER ORDER NUMBER	SALESMAN	JOB NAME	INVOICE DATE	BATCH
1588	1588	FLE	0060-01-08 MAIN	011	VILLAMAR PH 2	09/23/19	IO 105269
ORDERED	SHIPPED	ITEM NUMBER	DESCRIPTION	UNIT PRICE	UM	AMOUNT	
8	8	FQT87	JAVIER 813-425-2533 WATERMAIN 2 OP NUT F/BV RECLAIM	13.000	EA	104.00	
38	38	FQT87	GATE VALVES 2 OP NUT F/BV	13.000	EA	494.00	
INVOICE SUB-TOTAL						898.00	
<p>***** LEAD LAW WARNING: IT IS ILLEGAL TO INSTALL PRODUCTS THAT ARE NOT "LEAD FREE" IN ACCORDANCE WITH US FEDERAL OR OTHER APPLICABLE LAW IN POTABLE WATER SYSTEMS ANTICIPATED FOR HUMAN CONSUMPTION PRODUCTS WITH "NP" IN THE DESCRIPTION ARE NOT LEAD FREE AND CAN ONLY BE INSTALLED IN NON-POTABLE APPLICATIONS. BUYER IS SOLELY RESPONSIBLE FOR PRODUCT SELECTION.</p>							

Thank you for your business



TERMS: CASH ON DEMAND ORIGINAL INVOICE TOTAL DUE \$598.00

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**THE KEARNEY COMPANIES, LLC.**

9625 Wcs Kearney Way, Riverview FL 33578

Office (813) 421-6601

Fax (813) 421-6701

*Underground Utilities*

*Site Development*

**PROJECT: VILLAMAR PHASE 2  
CHANGE ORDER NO. 10  
THE KEARNEY COMPANIES PROJECT NO. 0060-01**

Date: 31-Oct-19

Conditions: The changes described herein shall be governed by the terms and conditions of the Contract, and shall not in any way alter the terms of the Contract but shall hereafter be a part of the Contract.

INV. NO.	DESCRIPTION	Invoice Amount	Sales Tax	TOTAL COST
1772262	FERGUSON 10/7/2019	\$ 3,806.00		
1773223	FERGUSON 10/7/2019	\$ 4,313.00		
1773270	FERGUSON 10/7/2019	\$ 1,433.46		
1773676	FERGUSON 10/10/2019	\$ 1,450.80		
1773690-1	FERGUSON 10/9/2019	\$ 150.00		
1775533	FERGUSON 10/9/2019	\$ 215.40		
1776003	FERGUSON 9/27/2019	\$ 8,055.90		
1776003-1	FERGUSON 10/2/2019	\$ 4,996.50		
1776702	FERGUSON 10/1/2019	\$ 3,016.08		
1776702-1	FERGUSON 10/2/2019	\$ 3,998.00		
1777242	FERGUSON 10/2/2019	\$ 739.11		
1777959	FERGUSON 10/7/2019	\$ 2,028.90		
1778047	FERGUSON 10/9/2019	\$ 1,510.00		
1778048	FERGUSON 10/9/2019	\$ 21,271.94		
1778048-1	FERGUSON 10/9/2019	\$ 520.00		
1778048-2	FERGUSON 10/17/2019	\$ 13,378.00		
1778249	FERGUSON 10/8/2019	\$ 2,755.39		
1778586	FERGUSON 10/9/2019	\$ 2,025.05		
1778914	FERGUSON 10/9/2019	\$ 9,000.00		
1779108	FERGUSON 10/10/2019	\$ 3,785.25		
1779292	FERGUSON 10/10/2019	\$ 1,656.95		
1779488	FERGUSON 10/21/2019	\$ 10,003.26		
1779621	FERGUSON 10/14/2019	\$ 2,310.00		
1779814	FERGUSON 10/16/2019	\$ 762.00		
1779938	FERGUSON 10/15/2019	\$ 5,187.00		
1780268	FERGUSON 10/17/2019	\$ 11,615.97		
1780766	FERGUSON 10/17/2019	\$ 910.76		
1781283	FERGUSON 10/21/2019	\$ 45.00		
1781468	FERGUSON 10/21/2019	\$ 338.15		
		\$ 121,277.87	\$ 6,063.89	\$ 127,341.76
125820	ATLANTIC TNG 9/27/2019	\$ 840.00		
		\$ 840.00	\$ 42.00	\$ 882.00
19084	FLORIDA SOIL CEMENT CO. 10/9/2019	\$ 2,601.53		
19085	FLORIDA SOIL CEMENT CO. 10/10/2019	\$ 3,015.00		
19086	FLORIDA SOIL CEMENT CO. 10/24/2019	\$ 42,485.40		
19087	FLORIDA SOIL CEMENT CO. 10/24/2019	\$ 4,500.00		
		\$ 52,601.93	\$ 2,630.10	\$ 55,232.03
<b>TOTAL</b>				<b>\$ (183,455.79)</b>


The Kearney Companies LLC hereby requests an extension of 0 day(s) to the original contract deadline for this work.

REASON FOR CHANGE: DIRECT PURCHASE OF MATERIALS BY CDD

ACCEPTABLE TO:

  
The Kearney Companies, LLC.

DATE: 31-Oct-19

  
Engineer

DATE: 11-1-19

  
Owner

DATE: 11-1-19

# SECTION 6



<b>Requisition</b>	<b>Payee/Vendor</b>	<b>Amount</b>
26	Hopping, Green & Sams	\$ 101.50
27	Atlantic TNG, LLC	\$ 31,774.00
28	Ferguson Waterworks	\$ 195,789.93
29	Forterra Pipe & Precast, LLC	\$ 17,338.32
30	Highland Cassidy, LLC	\$ 6,000.00
31	Atlantic TNG, LLC	\$ 8,505.00
32	Ferguson Waterworks	\$ 135,209.95
33	QGS Development, Inc.	\$ 144,499.87
34	Hopping, Green & Sams	\$ 72.50
35	Highland Cassidy, LLC	\$ 3,000.00
36	The Kearney Companies, LLC	\$ 82,035.31
37	Ferguson Waterworks	\$ 170,838.43
38	Florida Soil Cement Co., LLC	\$ 37,895.76
39	Forterra Pipe & Precast, LLC	\$ 6,755.52
40	The Kearney Companies, LLC	\$ 4,880.88
41	Atlantic TNG, LLC	\$ 115,033.00
42	Ferguson Waterworks	\$ 178,325.74
43	VOIDED	
44	Highland Cassidy, LLC	\$ 3,000.00
45	Wood & Associates Engineering, LLC	\$ 10,845.00
46	The Kearney Companies, LLC	\$ 533,208.35
47	Ferguson Waterworks	\$ 791.64
48	Highland Cassidy, LLC	\$ 3,000.00
49	Ferguson Waterworks	\$ 81,911.19
50	Florida Soil Cement Co., LLC	\$ 11,171.56
51	QGS Development, Inc.	\$ 250,805.54
52	Ferguson Waterworks	\$ 28,962.31
53	Ferguson Waterworks	\$ 10,876.03
54	Hopping, Green & Sams	\$ 250.00
55	Highland Cassidy, LLC	\$ 3,000.00
56	Ferguson Waterworks	\$ 20,561.44
57	City of Winter Haven	\$ 8,444.96
58	City of Winter Haven	\$ 5,684.60
	<b>TOTAL</b>	<b>\$ 2,110,568.33</b>