



Rizzetta & Company

# **Trevesta Community Development District**

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## **Board of Supervisors' Meeting August 6, 2020**

**District Office:  
9530 Marketplace Road, Suite 206  
Fort Myers, Florida 33912  
(239) 936-0913**

**[www.trevestacdd.org](http://www.trevestacdd.org)**

# **TREVESTA COMMUNITY DEVELOPMENT DISTRICT**

Trevesta Clubhouse, 6210 Trevesta Place, Palmetto, Florida 34221

<b>Board of Supervisors</b>	Jim Harvey Greg Meath Troy Simpson Paul Martin David Truxton	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Belinda Blandon	Rizzetta & Company, Inc.
<b>District Counsel</b>	Jere Earlywine	Hopping Green & Sams, P.A.
<b>District Engineer</b>	Matt Morris	Morris Engineering

**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

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 (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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.

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE • 9530 MARKETPLACE ROAD, SUITE 206, FORT MYERS, FLORIDA 33912**

[www.TrevestaCDD.org](http://www.TrevestaCDD.org)

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July 31, 2020

Board of Supervisors  
**Trevesta Community  
Development District**

**REVISED AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of the Trevesta Community Development District will be held on **Thursday, August 6, 2020 at 9:30 a.m.** Please be advised that the Florida Governor's Office has declared a state of emergency due to the Coronavirus (COVID-19). As a result, the meeting is being conducted by means of communications media technology pursuant to Executive Orders 20-52, 20-69, 20-112, 20-114, 20-150, and 20-179 issued by Governor DeSantis on March 9, 2020, March 20, 2020, April 29, 2020, May 8, 2020, June 23, 2020 and July 29, 2020, respectively, and any extensions thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

As reported by the Center for Disease Control and World Health Organization, COVID-19 can spread from person-to-person through small droplets from the nose or mouth, including when an individual coughs or sneezes. These droplets may land on objects and surfaces. Other people may contract COVID-19 by touching these objects or surfaces, then touching their eyes, nose or mouth. Therefore, merely cleaning facilities, while extremely important and vital in this crisis, may not be enough to stop the spread of this virus.

While it is necessary to hold a meeting of the District's Board of Supervisors despite the current public health emergency, the District fully encourages public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can do so telephonically by attending a scheduled Zoom meeting. The information for accessing the meeting is as follows: Dial +1 312-626-6799 or +1 929-205-6099, Meeting ID: 933 7079 8441, Password: 813125. For assistance using Zoom please contact the District Manager in advance of the meeting at [BBlandon@rizzetta.com](mailto:BBlandon@rizzetta.com) or by calling 239-936-0913. Additionally, written public comments and questions can be e-mailed to the District Manager in advance of the meeting at [BBlandon@rizzetta.com](mailto:BBlandon@rizzetta.com), or mailed to the District Manager at Trevesta CDD, c/o Rizzetta & Company, Inc., 9530 Marketplace Road, Suite 206, Fort Myers, FL 33912. Comments and questions received by 2:00 p.m. the day prior to the meeting will be read into the record at the meeting and become part of the permanent record of the meeting.

The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on May 27, 2020 ..... Tab 1
  - B. Consideration of the Operation and Maintenance Expenditures for the Months of May and June 2020 ..... Tab 2
- 4. BUSINESS ITEMS**
  - A. Ratification of Series 2016A2 Construction Requisitions #68 through #70 ..... Tab 3

B.	Ratification of Series 2018 Custody Account Requisitions #3 and #4 .....	Tab 4
C.	Ratification of Acceptance of FY 2019 Audit .....	Tab 5
D.	Consideration of Resolution 2020-03, Resetting Public Hearing on Rules of Procedure.....	Tab 6
E.	Public Hearing Regarding Rules of Procedure	
1.	Presentation of Proposed Rules of Procedure.....	Tab 7
2.	Consideration of Resolution 2020-08, Adopting Rules of Procedure .....	Tab 8
F.	Consideration of Resolution 2020-09, Setting a Meeting Schedule for Fiscal Year 2020/2021.....	Tab 9
G.	Public Hearing Regarding Fiscal Year 2020/2021 Budget	
1.	Presentation of Proposed Final Budget for Fiscal Year 2020/2021 .....	Tab 10
2.	Consideration of Resolution 2020-10, Annual Appropriations and Adopting a Final Budget for Fiscal Year 2020/2021 .....	Tab 11
3.	Consideration of Resolution 2020-11, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2020/2021 .....	Tab 12
H.	Consideration of Series 2020 Bond Related Items	
1.	Engineer's Report.....	<b>Tab 13</b>
2.	Methodology Report .....	<b>Tab 14</b>
I.	Consideration of Resolution 2020-12, Declaring Special Assessments and Setting Hearing Regarding Same.....	<b>Tab 15</b>
<b>5.</b>	<b>STAFF REPORTS</b>	
A.	District Counsel	
B.	District Engineer	
C.	District Manager	
<b>6.</b>	<b>SUPERVISOR REQUESTS AND COMMENTS</b>	
<b>7.</b>	<b>ADJOURNMENT</b>	

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (239) 936-0913.

Very truly yours,

*Belinda Blandon*

Belinda Blandon  
District Manager

cc: Katie Buchanan, Hopping Green & Sams, P.A.

# Tab 1

## MINUTES OF MEETING

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

### TREVESTA COMMUNITY DEVELOPMENT DISTRICT

The special meeting of the Board of Supervisors of Trevesta Community Development District was held on **Wednesday, May 27, 2019 at 9:02 a.m.** by means of Zoom communications media technology pursuant to Executive Orders 20-52, 20-69 and 20-91 issued by Governor DeSantis on March 9, 2020, March 20, 2020 and April 1, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum were:

Jim Harvey	<b>Board Supervisor, Chairman</b>
Greg Meath	<b>Board Supervisor, Vice Chairman</b>
Troy Simpson	<b>Board Supervisor, Assistant Secretary</b>
Paul Martin	<b>Board Supervisor, Assistant Secretary</b>
David Truxton	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Belinda Blandon	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Katie Buchanan	<b>District Counsel, Hopping Green &amp; Sams, P.A.</b>
Matt Morris	<b>District Engineer, Morris Engineering</b>

#### FIRST ORDER OF BUSINESS

#### Call to Order

Ms. Blandon called the meeting to order and conducted the roll call.

#### SECOND ORDER OF BUSINESS

#### Public Comment

Ms. Blandon stated for the record that no members of the public were present.

#### THIRD ORDER OF BUSINESS

#### Consideration of the Minutes of the Board of Supervisors' Meeting held on March 5, 2020

Ms. Blandon presented the Minutes of the Board of Supervisors' meeting held on March 5, 2020 and asked if there were any questions, comments, or changes to the minutes. There were none.

On a Motion by Mr. Harvey, seconded by Mr. Martin, with all in favor, the Board Approved the Minutes of the Board of Supervisors' Meeting held on March 5, 2020, for the Trevesta Community Development District.

**FOURTH ORDER OF BUSINESS**

**Consideration of the Operations and Maintenance Expenditures for the Months of February, March and April 2020**

Ms. Bandon provided an overview of the Operations and Maintenance Expenditures for the period of February 1-29, 2020 totaling \$24,695.38, the period of March 1-31, 2020 totaling \$28,167.22, and the period of April 1-30, 2020 totaling \$47,625.83. She asked if there were any questions. There were none.

On a Motion by Mr. Harvey, seconded by Mr. Martin, with all in favor, the Board Approved the Operations and Maintenance Expenditures for the Months of February 2020 (\$24,695.38), March 2020 (\$28,167.22), and April 2020 (\$47,625.83), for the Trevesta Community Development District.

**FIFTH ORDER OF BUSINESS**

**Consideration of LLS Tax Solutions Inc. Proposal for Arbitrage Services**

Ms. Bandon reviewed the proposal from LLS Tax Solutions, Inc. for arbitrage services related to the Series 2016A1 and Series 2016A2 bonds. She advised that the proposal totals \$500.00 per year. Ms. Bandon asked if there were any questions. There were none. Ms. Buchanan recommended approving the proposal contingent upon review based on the 2016A-2 being paid off.

On a Motion by Mr. Harvey, seconded by Mr. Martin, with all in favor, the Board Approved the LLS Tax Solutions, Inc. Proposal for Arbitrage Services, for the Trevesta Community Development District.

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2020-04, Redesignating Authorized Signatories of the District**

Ms. Bandon provided an overview of the resolution and asked if there were any questions. There were none.

On a Motion by Mr. Harvey, seconded by Mr. Martin, with all in favor, the Board Adopted Resolution 2020-04, Redesignating Authorized Signatories of the District, for the Trevesta Community Development District.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2020-05,  
Redesignating Secretary of the  
District**

Ms. Bandon advised that due to personnel changes within Rizzetta & Company, staff is asking that the Board redesignate the Secretary of the District. She asked if there were any questions. There were none.

On a Motion by Mr. Harvey, seconded by Mr. Martin, with all in favor, the Board Adopted Resolution 2020-05, Redesignating Mr. Bob Schleifer as Secretary of the District, for the Trevesta Community Development District.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Resolution 2020-06,  
Setting the Landowner Meeting and  
Election**

Ms. Bandon provided an overview of the resolution advising that the Landowner meeting and election is scheduled for Thursday, November 5, 2020 at 9:30 a.m. She further advised that seats 1, 4 and 5, currently held by Troy Simpson, David Truxton, and Jim Harvey, respectively, are up for election. Ms. Bandon asked if there were any questions. There were none.

On a Motion by Mr. Harvey, seconded by Mr. Martin, with all in favor, the Board Adopted Resolution 2020-06, Setting the Landowner Meeting and Election for Thursday, November 5, 2020 at 9:30 a.m., for the Trevesta Community Development District.

**NINTH ORDER OF BUSINESS**

**Presentation of the Proposed Budget  
for Fiscal Year 2020/2021**

Ms. Bandon provided an overview of the proposed budget for fiscal year 2020/2021 highlighting the line items experiencing a change from the current year budget. She further advised that an overall increase of \$148,120.00 is contemplated in the proposed budget, primarily due to the \$65,000.00 advance funding that the District received by the District from the developer in fiscal year 2019/2020. She asked if there were any questions. Discussion ensued regarding the trending budget and the expected increase. Ms. Bandon advised that the proposed budget will be reviewed again prior to the final against the annual projections and expected increases to determine if any modifications can be made. Ms. Bandon recommended that the mailed notice identify the repayment as a significant part of the expected increase.



**TENTH ORDER OF BUSINESS**

**Consideration of Resolution 2020-07,  
Approving a Proposed Budget for  
Fiscal Year 2020/2021**

Ms. Blandon provided an overview of the resolution and advised that the final budget hearing is scheduled for August 6, 2020. She asked if there were any questions. There were none.

On a Motion by Mr. Harvey, seconded by Mr. Martin, with all in favor, the Board Adopted Resolution 2020-07, Approving a Proposed Budget for Fiscal Year 2020/2021 and Setting the Public Hearing for Thursday, August 6, 2020 at 9:30 a.m., for the Trevesta Community Development District.

**ELEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

Ms. Buchanan reported that the 2016 A2 bonds have been paid off and there is an amount left in the trust account that she would like to work with the Chairman to have those funds transferred to 2018 construction account.

On a Motion by Mr. Harvey, seconded by Mr. Martin, with all in favor, the Board Approved Moving the Remaining 2016A2 funds to the 2018 Construction Account, for the Trevesta Community Development District.

**B. District Engineer**

Mr. Morris advised that his firm is working on finalizing turn over to the county and obtaining the certificate of completion on Phase 3A.

**C. District Manager**

Ms. Blandon advised that per Florida Statute the District is required, prior to June 1<sup>st</sup> of each year, to announce the number of registered voters residing within the District as of April 15 of that year. She stated that as of April 15, 2020, there are 402 persons registered to vote residing within the Trevesta Community Development District, as provided by the Manatee County Supervisor of Elections.

Ms. Blandon advised the next meeting of the Board of Supervisors of the Trevesta CDD is scheduled for Thursday, May 7, 2010 at 9:30 a.m.

**TWELFTH ORDER OF BUSINESS**

**Supervisor Requests and Audience  
Comments**

Ms. Blandon opened the floor for Supervisor requests and comments. There were none.

**THIRTEENTH ORDER OF BUSINESS**

**Adjournment**

Ms. Blandon stated there was no further business to come before the Board and asked for a motion to adjourn the meeting.

On a Motion by Mr. Martin, seconded by Mr. Harvey, with all in favor, the Board adjourned the meeting at 9:20 a.m., for the Trevesta Community Development District.

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Secretary / Assistant Secretary

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Chairman / Vice Chairman

# Tab 2

# TREVESTA COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

## **Operation and Maintenance Expenditures May 2020 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2020 through May 31, 2020. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$33,454.19**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

## Trevesta Community Development District

### Paid Operation & Maintenance Expenditures

May 1, 2020 Through May 31, 2020

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Grau & Associates P.A.	000536	19673	Audit FYE 09/30/19	\$ 4,400.00
Rizzetta & Company, Inc.	000533	INV0000049230	District Management Fees 05/20	\$ 3,958.33
Rizzetta Technology Services, LLC	000534	INV0000005764	Website Hosting Services 05/20	\$ 100.00
Solitude Lake Management	000535	PI-A00396733	Install Aeration System 04/20	\$ 9,768.00
Solitude Lake Management	000537	PI-A00406367	Lake & Pond Maintenance 05/20	\$ 1,820.00
Sun State Landscape Management, Inc.	000538	30007	Monthly Maintenance - 05/20	\$ 4,720.38
Sun State Landscape Management, Inc.	000538	30008	Monthly Turf, Fert Maint. 2nd Entry Buffalo Rd to Wall 05/20	\$ 1,496.22
Sun State Landscape Management, Inc.	000538	30009	Monthly Landscape Maint. 2nd Entry Buffalo Rd to Wall 05/20	\$ 2,721.44
Sun State Landscape Management, Inc.	000538	30143	Irrigation Repairs 05/20	\$ 118.20
Sun State Landscape Management, Inc.	000538	30148	Installation Cabbage Palm 05/20	\$ 1,550.00
Sun State Landscape Management, Inc.	000538	30281	Install Plants 05/20	\$ 308.50

## Trevesta Community Development District

### Paid Operation & Maintenance Expenditures

May 1, 2020 Through May 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Trevesta Irrigation LLC	000539	May-20	Phase 1A & 1B Common Area 05/20	<u>\$ 2,493.12</u>
<b>Report Total</b>				<b><u>\$ 33,454.19</u></b>

# TREVESTA COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

## **Operation and Maintenance Expenditures June 2020 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2020 through June 30, 2020. This does not include expenditures previously approved by the Board.

The total items being presented:               **\$21,672.99**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

## Trevesta Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2020 Through June 30, 2020

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Bradenton Herald	000540	0004646180	0001849234 05/19/20	\$ 141.57
Hopping Green & Sams	000547	114208	Legal Services Billed Through 03/31/20	\$ 853.14
Hopping Green & Sams	000544	114936	Legal Services Billed Through 04/30/20	\$ 69.00
Peace River Electric Cooperative, Inc	000541	Monthly Summary 005/20	Monthly Electric Summary 05/20	\$ 3,299.79
Rizzetta & Company, Inc.	000542	INV0000050113	District Management Fees 06/20	\$ 3,958.33
Rizzetta Technology Services, LLC	000543	INV0000005865	Website Hosting Services 06/20	\$ 100.00
Solitude Lake Management	000548	PI-A00423430	Lake & Pond Maintenance 06/20	\$ 1,820.00
Sun State Landscape Management, Inc.	000545	30500	Monthly Maintenance - 06/20	\$ 4,720.38
Sun State Landscape Management, Inc.	000545	30501	Monthly Turf, Fert Maint. 2nd Entry Buffalo Rd to Wall 06/20	\$ 1,496.22
Sun State Landscape Management, Inc.	000545	30502	Monthly Landscape Maint. 2nd Entry Buffalo Rd to Wall 06/20	\$ 2,721.44



## Trevesta Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2020 Through June 30, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Trevesta Irrigation LLC	000546	June-20	Phase 1A & 1B Common Area 06/20	<u>\$ 2,493.12</u>
<b>Report Total</b>				<b><u>\$ 21,672.99</u></b>

# Tab 3

Trevesta CDD - Custody Account Series 2016, Requisitions for Payment		
Requisition No.	Vendor	Amount
68	Morris Engineering and Consulting, LLC	\$12,087.50
69	Cardno, Inc.	\$12,471.32
79	Morris Engineering and Consulting, LLC	\$2,075.00
	Total	\$26,633.82

# Tab 4

Trevesta CDD - Custody Account, Series 2018, Requisitions for Payment		
Requisition No.	Vendor	Amount
3	Morris Engineering & Consulting	\$1,162.50
4	Morris Engineering & Consulting	\$2,700.00
	Total	\$3,862.50

# Tab 5

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA**

**TABLE OF CONTENTS**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13-21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	22
Notes to Required Supplementary Information	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28





# 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)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Trevesta Community Development District  
Manatee County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Trevesta Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Bhav & Associates*

June 16, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Trevesta Community Development District, Manatee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,491,862.
- The change in the District's total net position with the prior fiscal year was (\$290,701), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2019, the District's governmental funds reported combined ending fund balances of \$2,169,776, an increase of \$1,006,857 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items and deposits, restricted for debt service and capital projects and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

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

#### Fund Financial Statements

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

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

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

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

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

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

### Notes to the Financial Statements

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

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2019	2018
Current and other assets	\$ 2,189,543	\$ 1,215,931
Capital assets, net of depreciation	10,366,960	8,289,889
Total assets	12,556,503	9,505,820
Current liabilities	216,467	181,447
Long-term liabilities	8,848,174	5,541,810
Total liabilities	9,064,641	5,723,257
Net position		
Net investment in capital assets	2,168,608	3,171,846
Restricted	1,297,031	564,321
Unrestricted	26,223	46,396
Total net position	\$ 3,491,862	\$ 3,782,563

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues and also reflects the receipt of noncash contributions of completed infrastructure from the Developer and a Landowner in the current fiscal year.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2019	2018
Revenues:		
Program revenues		
Charges for services	\$ 1,054,046	\$ 2,688,386
Operating grants and contributions	23,146	237,931
Capital grants and contributions	717,372	77,296
Total revenues	1,794,564	3,003,613
Expenses:		
General government	94,028	94,775
Maintenance and operations	406,354	191,239
Parks and recreation	164,212	-
Bond issue costs	250,900	-
Interest	442,672	382,650
Developer reimbursement	727,099	-
Total expenses	2,085,265	668,664
Change in net position	(290,701)	2,334,949
Net position - beginning	3,782,563	1,447,614
Net position - ending	\$ 3,491,862	\$ 3,782,563

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2019 was \$2,085,265. The costs of the District's activities were funded by program revenues. Program revenues, comprised primarily of assessments, decreased during the fiscal year primarily as a result of a decrease in prepaid assessments. In total, expenses increased from the prior fiscal year as a result of the issuance of Bonds which resulted in Bond issue costs, an increase in interest expenses, and the reimbursement of the Developer for previously paid project costs.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2019 was amended to increase appropriations and other financing sources by \$65,000. Actual general fund expenditures exceeded appropriations by \$4,976. The overexpenditures were funded from available fund balance.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2019, the District had \$10,645,427 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$278,467 has been taken which resulted in net book value of \$10,366,960. More detailed information about the District's capital assets is presented in the notes of the financial statements.

## CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

### Capital Debt

At September 30, 2019, the District had \$8,820,000 in Bonds outstanding for its governmental activities. In addition, the District had advances due to the Developer of \$65,000 at September 30, 2019. More detailed information about the District's capital debt is presented in the notes of the financial statements.

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Construction of infrastructure improvements will continue. Further, it is anticipated that the general operations of the District will increase in fiscal year 2020.

### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Trevesta Community Development District Finance Department at 12750 Citrus Park Lane, Suite 115, Tampa Florida, 33625.

## **FINANCIAL STATEMENTS**

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

	Governmental Activities
<b>ASSETS</b>	
Cash and equivalents	\$ 43,378
Assessments receivables	61,949
Accounts receivable	2,165
Prepaid items	14,726
Deposits	2,130
Restricted assets:	
Investments	2,065,195
Capital assets:	
Non-depreciable	4,797,153
Depreciable assets, net	5,569,807
Total assets	<u>12,556,503</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	19,317
Contracts and retainage payable	450
Accrued interest payable	196,700
Non-current liabilities:	
Due within one year	80,000
Due in more than one year	8,768,174
Total liabilities	<u>9,064,641</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,168,608
Restricted for debt service	255,467
Restricted for capital projects	1,041,564
Unrestricted	26,223
Total net position	<u><u>\$ 3,491,862</u></u>

See notes to the financial statements



**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

Functions/Programs	Program Revenues				Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Governmental Activities
Primary government:						
Governmental activities:						
General government	\$ 94,028	\$ 94,028	\$ -	\$ -	\$ -	-
Maintenance and operations	406,354	223,785	-	717,372	534,803	534,803
Parks and recreation	164,212	-	-	-	(164,212)	(164,212)
Developer reimbursement	727,099	-	-	-	(727,099)	(727,099)
Interest on long-term debt	442,672	736,233	23,146	-	316,707	316,707
Bond issue costs	250,900	-	-	-	(250,900)	(250,900)
Total governmental activities	2,085,265	1,054,046	23,146	717,372	(290,701)	(290,701)
					Change in net position	(290,701)
					Net position - beginning	3,782,563
					Net position - ending	<u>\$ 3,491,862</u>

See notes to the financial statements

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
BALANCE SHEET –  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2019**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
<b>ASSETS</b>				
Cash and equivalents	\$ 43,378	\$ -	\$ -	\$ 43,378
Investments	-	1,023,181	1,042,014	2,065,195
Assessments receivable	-	61,949	-	61,949
Accounts receivable	2,165	-	-	2,165
Prepaid items	14,726	-	-	14,726
Deposits	2,130	-	-	2,130
Total assets	<u>\$ 62,399</u>	<u>\$ 1,085,130</u>	<u>\$ 1,042,014</u>	<u>\$ 2,189,543</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable and accrued expenses	\$ 19,317	\$ -	\$ -	\$ 19,317
Contracts and retainage payable	-	-	450	450
Total liabilities	<u>19,317</u>	<u>-</u>	<u>450</u>	<u>19,767</u>
Fund balances:				
Nonspendable for:				
Prepaid items and deposits	16,856	-	-	16,856
Restricted for:				
Debt service	-	1,085,130	-	1,085,130
Capital projects	-	-	1,041,564	1,041,564
Unassigned	26,226	-	-	26,226
Total fund balance	<u>43,082</u>	<u>1,085,130</u>	<u>1,041,564</u>	<u>2,169,776</u>
Total liabilities and fund balances	<u>\$ 62,399</u>	<u>\$ 1,085,130</u>	<u>\$ 1,042,014</u>	<u>\$ 2,189,543</u>

See notes to the financial statements

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET –  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2019**

Fund balance - governmental funds \$ 2,169,776

Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	10,645,427	
Accumulated depreciation	<u>(278,467)</u>	10,366,960

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

Accrued interest payable	(196,700)	
Developer payable	(65,000)	
Original issue discount, net	36,826	
Bonds payable	<u>(8,820,000)</u>	<u>(9,044,874)</u>
Net position of governmental activities		<u><u>\$ 3,491,862</u></u>

See notes to the financial statements

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ 317,813	\$ 736,233	\$ -	\$ 1,054,046
Developer contributions	-	-	2,075	2,075
Interest and other revenues	-	23,146	16,344	39,490
Total revenues	317,813	759,379	18,419	1,095,611
EXPENDITURES				
Current:				
General government	94,028	-	-	94,028
Maintenance and operations	292,099	-	-	292,099
Debt service:				
Principal	-	805,000	-	805,000
Interest	-	373,043	-	373,043
Bond issuance costs	-	-	250,900	250,900
Developer reimbursement	-	-	727,099	727,099
Capital outlay	-	-	1,656,585	1,656,585
Total expenditures	386,127	1,178,043	2,634,584	4,198,754
Excess (deficiency) of revenues over (under) expenditures	(68,314)	(418,664)	(2,616,165)	(3,103,143)
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	387,523	3,657,477	4,045,000
Developer advance	65,000	-	-	65,000
Total other financing sources (uses)	65,000	387,523	3,657,477	4,110,000
Net change in fund balances	(3,314)	(31,141)	1,041,312	1,006,857
Fund balances - beginning	46,396	1,116,271	252	1,162,919
Fund balances - ending	\$ 43,082	\$ 1,085,130	\$ 1,041,564	\$ 2,169,776

See notes to the financial statements

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 1,006,857
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	1,656,585
Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(278,467)
The statement of activities reports noncash contributions as revenues, but these revenues are not reported in the governmental fund financial statements.	698,953
Governmental funds report Developer advances as financial resources when cash is received, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(65,000)
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	805,000
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(1,364)
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(4,045,000)
The change in accrued interest on long-term liabilities between the current and prior fiscal years is recorded in the statement of activities, but not in the governmental fund financial statements.	(68,265)
Change in net position of governmental activities	<u>\$ (290,701)</u>

See notes to the financial statements

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS**

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

Trevesta Community Development District ("District") was established on May 5, 2015 by the Board of County Commissioners of Manatee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, under Manatee County Ordinance 15-20. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2019, all of the Board members are affiliated with VK Trevesta LLC, ("Developer").

The Board has the responsibility for:

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

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

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

**Government-Wide and Fund Financial Statements**

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

### **Assessments**

Assessments including debt service assessments and operations and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefitted by the District's activities. Assessments are levied by the District prior to the start of the fiscal year which begins October 1<sup>st</sup> and ends on September 30<sup>th</sup>. Operation and maintenance special assessments are imposed upon all benefitted lands within the District. Debt service assessments are imposed upon certain lots and lands described in each resolution imposing the special assessment for each of the series of Bonds issued by the District.

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

The District reports the following major governmental funds:

### **General Fund**

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

### **Debt Service Fund**

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

### **Capital Projects Fund**

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity

#### Restricted Assets

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

#### Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

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

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

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured. Any unspent proceeds are required to be held in investments allowed as specified in the Bond Indenture.

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

#### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

Assets	Years
Fountain	5
Stormwater Management	30
Landscaping	15

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



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

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

#### Unearned Revenue

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

#### Long-Term Obligations

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

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

#### Deferred Outflows/Inflows of Resources

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

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

#### Fund Equity/Net Position

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

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

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

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

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

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

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

## NOTE 3 – BUDGETARY INFORMATION

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

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

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

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

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

### Investments

The District's investments were held as follows at September 30, 2019:

	Amortized Cost	Credit Risk	Weighted Average Maturities
Fidelity Government Portfolio	\$ 2,065,195	S&P AAAm	23 days
Total Investments	<u>\$ 2,065,195</u>		

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

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

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

However, the Bond Indentures limit the type of investments held using unspent proceeds.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ 8,289,889	\$ 2,334,264	\$ (5,827,000)	\$ 4,797,153
Total capital assets, not being depreciated	8,289,889	2,334,264	(5,827,000)	4,797,153
Capital assets, being depreciated				
Fountain	-	21,274	-	21,274
Stormwater Management	-	3,427,647	-	3,427,647
Landscaping	-	2,399,353	-	2,399,353
Total capital assets, being depreciated	-	5,848,274	-	5,848,274
Less accumulated depreciation for:				
Fountain	-	4,255	-	4,255
Stormwater Management	-	114,255	-	114,255
Landscaping	-	159,957	-	159,957
Total accumulated depreciation	-	278,467	-	278,467
Total capital assets, being depreciated, net	-	5,569,807	-	5,569,807
Governmental activities capital assets, net	\$ 8,289,889	\$ 7,904,071	\$ (5,827,000)	\$ 10,366,960

Total infrastructure improvements for the District were estimated to cost approximately \$22,900,000, with \$8,248,000 allocated to Assessment Area One Project – 2016 Project, \$8,008,000 allocated to Assessment Area One Project – 2018 Project and \$6,644,000 allocated to Assessment Area Two Project. Net proceeds of the Series 2016 Bonds funded approximately \$7.1 million of the 2016 project. Any existing 2016 Project improvements that have not been constructed or acquired by the District or that may be acquired by the District and were not financed from proceeds of the Series 2016 Bonds may be financed as part of the 2018 Project. The Developer has advanced certain costs of the Assessment Area One Project which is expected to be financed as part of the 2018 Project. In connection thereto, the District reimbursed the Developer \$727,099 for previously funded project costs from the Series 2018 Bond proceeds. Additionally, the District acquired certain infrastructure improvements totaling \$2,316,484 from the Developer in the current fiscal year. Of the \$2,316,484, only \$1,638,805 was paid to the Developer as the District was due \$677,679 of infrastructure in connection with the Series 2018 Supplemental Special Assessment Allocation Report in order for the District to reach target assessment levels.

## **NOTE 5 – CAPITAL ASSETS (Continued)**

The Developer will enter into a completion agreement to fund or cause to be funded the completion of the 2018 Project to the extent that net proceeds of the 2018 Bonds are not sufficient to pay for the entire 2018 Project. Upon completion, certain capital assets are to be conveyed to others for ownership and maintenance responsibilities.

During the current fiscal year, a Landowner conveyed a fountain to the District that cost \$21,274.

Depreciation expense was charged to maintenance and operations.

## **NOTE 6 – LONG-TERM LIABILITIES**

### **Series 2016 Bonds**

In March of 2016, the District issued \$4,925,000 of Special Assessment Bonds, Series 2016A-1 and \$3,350,000 Special Assessment Bonds, Series 2016A-2. The Series 2016A-1 Bonds consist of multiple term Bonds with maturity dates ranging from November 1, 2020 - November 1, 2046 and interest rates ranging from 4.25% - 5.75%. The Series 2016A-2 Bonds are due on November 1, 2030 with an interest rate of 5.875%. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially, commencing November 1, 2017. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District.

The Series 2016A-1 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2016A-2 Bonds are not subject to optional redemption. The Series 2016 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$730,000 of the Series 2016A-2 Bonds. The Series 2016A-2 Bonds were paid in full during the current fiscal year.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

### **Series 2018 Bonds**

In December 2018, the District issued \$4,045,000 of Series 2018 Bonds, consisting of multiple term bonds with due dates ranging from November 1, 2024 - November 1, 2049 and fixed interest rates ranging from 4.375% to 5.375%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially, commencing November 1, 2020. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2018 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

### **Developer Advance**

During the current fiscal year, the Developer advanced \$65,000 to the District to fund certain District expenditures. The District has agreed to levy operations and maintenance assessments to repay the advanced funding in the fiscal year beginning October 1, 2020. The District is expected to repay the Developer advance within 30 days of receipt of such assessments. The balance owed of \$65,000 is not included in the maturity schedule below.

## NOTE 6 – LONG-TERM LIABILITIES (Continued)

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2016A-1	\$ 4,850,000	\$ -	\$ 75,000	\$ 4,775,000	\$ 80,000
Series 2016A-2	730,000	-	730,000	-	-
Less:					
Original Issue Discount	(38,190)	-	(1,364)	(36,826)	-
Series 2018	-	4,045,000	-	4,045,000	-
Developer advance	-	65,000	-	65,000	-
Total	<u>\$ 5,541,810</u>	<u>\$ 4,110,000</u>	<u>\$ 803,636</u>	<u>\$ 8,848,174</u>	<u>\$ 80,000</u>

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year ending, September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 80,000	\$ 470,381	\$ 550,381
2021	145,000	465,563	610,563
2022	150,000	458,897	608,897
2023	155,000	451,678	606,678
2024	165,000	444,100	609,100
2025-2029	955,000	2,088,919	3,043,919
2030-2034	1,215,000	1,811,259	3,026,259
2035-2039	1,585,000	1,439,509	3,024,509
2040-2044	2,085,000	935,838	3,020,838
2045-2049	2,025,000	305,634	2,330,634
2050	260,000	6,988	266,988
	<u>\$ 8,820,000</u>	<u>\$ 8,878,766</u>	<u>\$ 17,698,766</u>

## NOTE 7 – DEVELOPER TRANSACTIONS

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

The Developer agreed to provide funds for construction. During the current fiscal year, Developer contributions were \$2,075.

In connection with a change to the scope of the project whereby the number of planned units within the District has changed, the Developer paid a true-up payment of \$2,810 to the District during the current fiscal year to cover the resulting shortfall of assessments.

## NOTE 8 – CONCENTRATION

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

## NOTE 9 – MANAGEMENT COMPANY

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

**NOTE 10 – RISK MANAGEMENT**

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

**NOTE 11 – SUBSEQUENT EVENT**

Subsequent to year end, the Board directed the Trustee to transfer the remaining funds on hand in the Series 2016A-2 Bonds to the Series 2018 Acquisition and Construction account.

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Assessments	\$ 316,151	\$ 316,151	\$ 317,813	\$ 1,662
Total revenues	316,151	316,151	317,813	1,662
<b>EXPENDITURES</b>				
Current:				
General government	102,006	102,006	94,028	7,978
Maintenance and operations	214,145	279,145	292,099	(12,954)
Total expenditures	316,151	381,151	386,127	(4,976)
Excess (deficiency) of revenues over (under) expenditures	-	(65,000)	(68,314)	(3,314)
<b>OTHER FINANCING SOURCES</b>				
Developer advance	-	65,000	65,000	-
Total other financing sources	-	65,000	65,000	-
Net change in fund balance	\$ -	\$ -	(3,314)	\$ (3,314)
Fund balance - beginning			46,396	
Fund balance - ending			\$ 43,082	

See notes to required supplementary information

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2019 was amended to increase appropriations and other financing sources by \$65,000. Actual general fund expenditures exceeded appropriations by \$4,976. The overexpenditures were funded from available fund balance.





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

To the Board of Supervisors  
Trevesta Community Development District  
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Trevesta Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 16, 2020.

### Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

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

We noted certain matters that we reported to management of the District in a separate letter dated June 16, 2020.

The District's response to the finding identified in our audit is described in the accompanying Management Letter. We did not audit the District's response and accordingly, we express no opinion on it.

### **Purpose of this Report**

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

*Bhav & Associates*

June 16, 2020



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

To the Board of Supervisors  
Trevesta Community Development District  
Manatee County, Florida

We have examined Trevesta Community Development District, Manatee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida for the fiscal year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

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

*Grau & Associates*

June 16, 2020



# Grau & Associates

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## MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors  
Trevesta Community Development District  
Manatee County, Florida

### Report on the Financial Statements

We have audited the accompanying basic financial statements of Trevesta Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated June 16, 2020.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 16, 2020, should be considered in conjunction with this management letter.

### Purpose of this Letter

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

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

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

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

*Grau & Associates*

June 16, 2020

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

#### 2019-01 Budget:

Observation: Actual expenditures exceeded appropriations in the general fund for the fiscal year ended September 30, 2019.

Recommendation: The District should amend the budget during the fiscal year or within statutory guidelines to ensure that all expenditures are properly budgeted.

Management Response: The District's Board of Supervisors was unable to amend its budget for the fiscal year ended September 30, 2019 prior to the statutory deadline. The district will amend its budget for any future years in which actual expenditures exceed appropriations in the general fund.

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

#### 2018-01: Budget

Current Status: Matter has not been resolved.

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018, except as noted above.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019, except as noted above.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

# Tab 6

## **RESOLUTION 2020-03**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TREVESTA COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE AMENDMENT TO RESOLUTION 2020-02 TO RE-SET THE DATE OF THE PUBLIC HEARING TO CONSIDER AND HEAR COMMENT ON THE ADOPTION OF RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Trevesta Community Development District ("District") was established by an ordinance adopted by the Board of County Commissioners of Manatee County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

**WHEREAS**, on November 7, 2019, at a duly noticed public meeting, the District's Board of Supervisors ("Board") adopted Resolution 2020-02, setting a public hearing to consider and hear comment on the adoption of Rules of Procedure for 9:30 a.m. on February 6, 2020, at the Trevesta Clubhouse, 6210 Trevesta Place, Palmetto, Florida 34221; and

**WHEREAS**, the Board desired to change the date and time of the public hearing to 10:30 a.m. on March 5, 2020, at the Trevesta Clubhouse, 6210 Trevesta Place, Palmetto, Florida 34221; and

**WHEREAS**, the District Secretary has caused the notice of the public hearing, with the new date, to be published consistent with the requirements of Chapter 120, *Florida Statutes*.

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

**SECTION 1. RATIFICATION OF PUBLIC HEARING DATE RESET.** The actions of the Board in resetting the public hearing and the District Secretary in publishing the notice of public hearing are hereby ratified. Resolution 2020-02 is hereby amended to reflect that the public hearing to adopt the District's Rules of Procedure as declared in Resolution 2020-02 is reset to:

**Date:** Thursday, August 6, 2020  
**Time:** 9:30 a.m.  
**Location:** Trevesta Clubhouse  
6210 Trevesta Place  
Palmetto, Florida 34221

**SECTION 2. RESOLUTION 2020-02 OTHERWISE REMAINS IN FULL FORCE AND EFFECT.** Except as otherwise provided herein, all of the provisions of Resolution 2020-02 continues in full force and effect.

**SECTION 3. 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.

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

**PASSED AND ADOPTED** this 6th day of August, 2020.

ATTEST:

**TREVESTA COMMUNITY DEVELOPMENT  
DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_



# Tab 7

**RULES OF PROCEDURE  
TREVESTA COMMUNITY DEVELOPMENT DISTRICT**

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

**TABLE OF CONTENTS**

Rule 1.0	General.....	2
Rule 1.1	Board of Supervisors; Officers and Voting. ....	3
Rule 1.2	District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination. ....	7
Rule 1.3	Public Meetings, Hearings, and Workshops. ....	10
Rule 1.4	Internal Controls to Prevent Fraud, Waste and Abuse.....	15
Rule 2.0	Rulemaking Proceedings. ....	16
Rule 3.0	Competitive Purchase. ....	22
Rule 3.1	Procedure Under the Consultants' Competitive Negotiations Act.....	27
Rule 3.2	Procedure Regarding Auditor Selection. ....	31
Rule 3.3	Purchase of Insurance. ....	36
Rule 3.4	Pre-qualification.....	38
Rule 3.5	Construction Contracts, Not Design-Build. ....	43
Rule 3.6	Construction Contracts, Design-Build. ....	47
Rule 3.7	Payment and Performance Bonds. ....	52
Rule 3.8	Goods, Supplies, and Materials. ....	53
Rule 3.9	Maintenance Services. ....	57
Rule 3.10	Contractual Services. ....	60
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.....	61
Rule 4.0	Effective Date. ....	64

**Rule 1.0      General.**

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

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

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

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

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

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

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

- (f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.
  - (g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.
- (3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.
- (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 (239) 936-0913. 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) Variances and Waivers. A “variance” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “waiver” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variances and waivers from District rules may be granted subject to the following:
- (a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "substantial hardship" means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, "principles of fairness" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
  - (b) A person who is subject to regulation by a District Rule may file a petition with the District, requesting a variance or waiver from the District's Rule. Each petition shall specify:
    - (i) The rule from which a variance or waiver is requested;
    - (ii) The type of action requested;
    - (iii) The specific facts that would justify a waiver or variance for the petitioner; and
    - (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.
  - (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions

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

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

- (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 \_\_\_\_\_, 20\_\_, 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.

# Tab 8

## RESOLUTION 2020-08

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

**WHEREAS**, Trevesta 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 Manatee County, Florida; and

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

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

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

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

**SECTION 1.** The attached Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Rules of Procedure 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 6th day of August, 2020.

**ATTEST:**

**TREVESTA COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary / Assistant Secretary

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Chairman / Vice Chairman  
Board of Supervisors

**Exhibit A:** Rules of Procedure

**EXHIBIT A:**

**RULES OF PROCEDURE**

# Tab 9

**RESOLUTION 2020-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF TREVESTA COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

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

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority, a schedule of its regular meetings.

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

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A".

Section 2. In accordance with Section 189.417(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Manatee County, a schedule of the District's regular meetings.

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

**PASSED AND ADOPTED THIS 6th DAY OF AUGUST, 2020.**

**TREVESTA COMMUNITY  
DEVELOPMENT DISTRICT**

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**CHAIRMAN / VICE CHAIRMAN**

**ATTEST:**

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**SECRETARY / ASSISTANT SECRETARY**

**EXHIBIT A**  
**TREVESTA COMMUNITY DEVELOPMENT DISTRICT**  
**BOARD OF SUPERVISORS MEETING DATES**  
**FOR FISCAL YEAR 2020/2021**

November 5, 2020  
February 4, 2021  
May 6, 2021  
August 5, 2021

All meetings will convene at 9:30 a.m. at the Trevesta Clubhouse, located at 6210 Trevesta Place, Palmetto, Florida 34221.

*Please note that due to the ongoing nature of the COVID-19 public health emergency, it may be necessary to hold the above referenced meetings utilizing communications media technology in order to protect the health and safety of the public or held at an alternative physical location other than the location indicated above. To that end, anyone wishing to participate in such meetings should contact the District Manager's Office prior to each meeting to confirm the applicable meeting access and/or location information. Additionally, interested parties may refer to the District's website for the latest information: <https://www.trevestacdd.org>.*

# Tab 10





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# Trevesta Community Development District

[www.trevestacdd.org](http://www.trevestacdd.org)

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**Approved Proposed Budget for Fiscal Year 2020/2021**

**Presented by: Rizzetta & Company, Inc.**

9530 Marketplace Road  
Suite 206  
Fort Myers, Florida 33912  
Phone: 239-936-0913

[rizzetta.com](http://rizzetta.com)

## Table of Contents

	<u>Page</u>
General Fund Budget Account Category Descriptions	1
Reserve Fund Budget Account Category Descriptions Debt	8
Service Fund Budget Account Category Descriptions	9
General Fund Budget for Fiscal Year 2020/2021	10
Debt Service Fund Budget for Fiscal Year 2020/2021	11
Assessments Charts for Fiscal Year 2020/2021	12 - 14



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## GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Event Rental:** The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

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### EXPENDITURES – ADMINISTRATIVE:

**Supervisor Fees:** The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.



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**Administrative Services:** The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

**District Management:** The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

**District Engineer:** The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

**Accounting Services:** Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.



**Auditing Services:** The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

**Public Officials Liability Insurance:** The District will incur expenditures for public officials' liability insurance for the Board and Staff.

**Legal Advertising:** The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

**Bank Fees:** The District will incur bank service charges during the year.

**Dues, Licenses & Fees:** The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

**Miscellaneous Fees:** The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

**Website Hosting, Maintenance and Email:** The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

**District Counsel:** The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

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## **EXPENDITURES - FIELD OPERATIONS:**

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.



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**Electric Utility Services:** The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Street Lights:** The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

**Utility - Recreation Facility:** The District may budget separately for its recreation and or amenity electric separately.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.

**Solid Waste Assessment Fee:** The District may have an assessment levied by another local government for solid waste, etc.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Utility - Reclaimed:** The District may incur expenses related to the use of reclaimed water for irrigation.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**Wetland Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

**Aquatic Plant Replacement:** The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.



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**General Liability Insurance:** The District will incur fees to insure items owned by the District for its general liability needs

**Property Insurance:** The District will incur fees to insure items owned by the District for its property needs

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.

**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street/Parking Lot Sweeping:** The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.

**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.



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**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.

**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

**Miscellaneous Fees:** Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.



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**Miscellaneous Contingency:** Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.



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## RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

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### EXPENDITURES:

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.



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## DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

### REVENUES:

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

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### EXPENDITURES – ADMINISTRATIVE:

**Bank Fees:** The District may incur bank service charges during the year.

**Debt Service Obligation:** This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



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**Proposed Budget**  
**Trevesta Community Development District**  
**General Fund**  
**Fiscal Year 2020/2021**

	Chart of Accounts Classification	Actual YTD through 06/30/20	Projected Annual Totals 2019/2020	Annual Budget for 2019/2020	Projected Budget variance for 2019/2020	Budget for 2020/2021	Budget Increase (Decrease) vs 2019/2020	Comments
1								
2	<b>REVENUES</b>							
3								
4	Special Assessments							
5	Tax Roll*	\$ 218,852	\$ 218,852	\$ 287,967	\$ (69,115)	\$ 460,009	\$ 172,042	
6	Off Roll	\$ 149,658	\$ 149,658	\$ 75,372	\$ 74,286	\$ 51,450	\$ (23,922)	
7								
8	<b>TOTAL REVENUES</b>	<b>\$ 368,510</b>	<b>\$ 368,510</b>	<b>\$ 363,339</b>	<b>\$ 5,171</b>	<b>\$ 511,459</b>	<b>\$ 148,120</b>	
9								
10	<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 368,510</b>	<b>\$ 368,510</b>	<b>\$ 363,339</b>	<b>\$ 5,171</b>	<b>\$ 511,459</b>	<b>\$ 148,120</b>	
11								
12	<b>EXPENDITURES - ADMINISTRATIVE</b>							
13								
14	Financial & Administrative							
15	Administrative Services	\$ 3,375	\$ 4,500	\$ 4,500	\$ -	\$ 4,635	\$ 135	
16	District Management	\$ 16,050	\$ 21,400	\$ 21,400	\$ -	\$ 22,042	\$ 642	
17	Advanced Funding Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ 65,000	
18	District Engineer	\$ 975	\$ 1,300	\$ 7,500	\$ 6,200	\$ 7,500	\$ -	
19	Disclosure Report	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	As per existing agreement in place
20	Trustees Fees	\$ 6,125	\$ 6,125	\$ 3,500	\$ (2,625)	\$ 6,125	\$ 2,625	Regions Bank Trustee Fees
21	Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,150	\$ 150	
22	Financial & Revenue Collections	\$ 2,700	\$ 3,600	\$ 3,600	\$ -	\$ 3,708	\$ 108	
23	Accounting Services	\$ 13,500	\$ 18,000	\$ 18,000	\$ -	\$ 18,540	\$ 540	
24	Auditing Services	\$ 5,900	\$ 5,900	\$ 4,400	\$ (1,500)	\$ 6,000	\$ 1,600	As per Agreement with Grau and Associates Increased Due to Bonds
25	Arbitrage Rebate Calculation	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	Annual Cost as per LLS Tax Solutions Agreement
26	Miscellaneous Mailings	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	New line item added. In the event of a necessary mailing.
27	Public Officials Liability Insurance	\$ 2,337	\$ 3,025	\$ 2,394	\$ (631)	\$ 2,571	\$ 177	As per Egis' Estimate
28	Legal Advertising	\$ 611	\$ 815	\$ 5,000	\$ 4,185	\$ 5,000	\$ -	
29	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	District Filing Fee
30	Tax Collector /Property Appraiser Fees	\$ -	\$ -	\$ 803	\$ 803	\$ 803	\$ -	
31	Website Hosting, Maintenance, Backup (and Email)	\$ 4,763	\$ 6,351	\$ 7,100	\$ 749	\$ 2,753	\$ (4,347)	As per existing agreement in place includes ADA Compliance Site Remediation
32	Legal Counsel							
33	District Counsel	\$ 4,080	\$ 5,440	\$ 15,000	\$ 9,560	\$ 15,000	\$ -	
34								
35	<b>Administrative Subtotal</b>	<b>\$ 71,591</b>	<b>\$ 87,630</b>	<b>\$ 105,372</b>	<b>\$ 17,742</b>	<b>\$ 172,002</b>	<b>\$ 66,630</b>	
36								
37	<b>EXPENDITURES - FIELD OPERATIONS</b>							
38								
39	Electric Utility Services							
40	Utility Services	\$ 19,829	\$ 26,439	\$ 20,000	\$ (6,439)	\$ 25,000	\$ 5,000	Based on 12 Month AVG
41	Street Lights	\$ 6,154	\$ 8,205	\$ 9,000	\$ 795	\$ 9,000	\$ -	Based on 12 Month AVG
42	Water/Sewer Combination Services							
43	Utility Irrigation	\$ 22,438	\$ 29,917	\$ 28,224	\$ (1,693)	\$ 45,919	\$ 17,695	\$ 246.96 per acre Phase IA 5.3 acres and \$ 246.96 per acre for Phase 1 B 5.3 acres and 4.22 acres for new phase. Hook up fees are \$ 500.00
44	Stormwater Control							
45	Fountain Maintenance	\$ 4,038	\$ -	\$ 2,760	\$ -	\$ 5,768	\$ 3,008	Quarterly Fountain Maintenance Including Pressure Washing \$ 692.00 per quarter.
46	Lake/Pond Bank Maintenance	\$ 15,329	\$ 20,439	\$ 11,940	\$ (8,499)	\$ 11,940	\$ -	As per Solitude Lake Maintenance Agreement
47	Lake Maintenance - Midge Control	\$ -	\$ -	\$ 15,650	\$ -	\$ 23,425	\$ 7,775	Midge Fly Treatments
48	Preserve/Wetland Monitoring & Maintenance	\$ 34,575	\$ 46,100	\$ 34,250	\$ (11,850)	\$ 70,050	\$ 35,800	Cardno Preserve Maintenance Agreement Compliance Monitoring 2 Events @ \$ 2650.00 each , plus 3 maintenance events bi monthly billing at \$ 9, 650.00 each. Phase 3 Maintenance \$ 5, 800 bi monthly
49	Other Physical Environment							
50	General Liability Insurance	\$ 2,819	\$ 2,475	\$ 2,888	\$ 413	\$ 3,101	\$ 213	As per Egis' Estimate
51	Property Insurance	\$ 6,070	\$ 5,243	\$ 5,999	\$ 756	\$ 6,677	\$ 678	As per Egis' Estimate
52	Landscape Maintenance	\$ 92,502	\$ 123,336	\$ 117,256	\$ (6,080)	\$ 123,577	\$ 6,321	Monthly Sun State Contract Amount \$ 9,298.04 per month which includes the Buffalo Extension plus mulch \$ 12,000
53	Landscape Replacements	\$ 14,044	\$ 18,725	\$ 10,000	\$ (8,725)	\$ 15,000	\$ 5,000	
54	Contingency							
55	Misc. Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
56	<b>Field Operations Subtotal</b>	<b>\$ 217,798</b>	<b>\$ 280,879</b>	<b>\$ 257,967</b>	<b>\$ (41,322)</b>	<b>\$ 339,457</b>	<b>\$ 81,490</b>	
57								
58	<b>Contingency for County TRIM Notice</b>							
59								
60	<b>TOTAL EXPENDITURES</b>	<b>\$ 289,389</b>	<b>\$ 368,510</b>	<b>\$ 363,339</b>	<b>\$ (23,580)</b>	<b>\$ 511,459</b>	<b>\$ 148,120</b>	
61								
62	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 79,121</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (18,410)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	

**Trevesta Community Development District**  
**Debt Service**  
**Fiscal Year 2020/2021**

<b>Chart of Accounts Classification</b>	<b>Series 2016A-1</b>	<b>Series 2018</b>	<b>Budget for 2020/2021</b>
<b>REVENUES</b>			
Special Assessments			
Net Special Assessments <sup>(1)</sup>	\$349,199.96	\$275,499.50	\$624,699.46
<b>TOTAL REVENUES</b>	<b>\$349,199.96</b>	<b>\$275,499.50</b>	<b>\$624,699.46</b>
<b>EXPENDITURES</b>			
<b>Administrative</b>			
Financial & Administrative			
Debt Service Obligation	\$349,199.96	\$275,499.50	\$624,699.46
<b>Administrative Subtotal</b>	<b>\$349,199.96</b>	<b>\$275,499.50</b>	<b>\$624,699.46</b>
<b>TOTAL EXPENDITURES</b>	<b>\$349,199.96</b>	<b>\$275,499.50</b>	<b>\$624,699.46</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

Manatee County Collection Costs (3%) and Early Payment Discounts (4%):

7.0%

**Gross assessments:**

**\$670,854.23**

**Notes:**

Tax Roll Collection Costs (3%) and Early Payment Discounts (4%) are a total 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2020/2021 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

2020/2021 O&M Budget		\$511,459.00
Collection Cost @ 3%		\$16,498.68
Early Payment Discount @ 4%		\$21,998.24
2020/2021 Total:		<b>\$549,955.91</b>

2019/2020 O&M Budget	\$363,339.00
2020/2021 O&M Budget	\$511,459.00
Total Difference:	<b>\$148,120.00</b>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2019/2020	2020/2021	\$	%
Series 2016A-1 Debt Service - Single Family 40' (A1A & A1B)	\$966.49	\$966.49	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (A1A & A1B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,608.28</b>	<b>\$1,857.72</b>	<b>\$249.44</b>	<b>15.51%</b>
Series 2016A-1 Debt Service - Single Family 50' (A1A & A1B)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (A1A & A1B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,715.67</b>	<b>\$1,965.11</b>	<b>\$249.44</b>	<b>14.54%</b>
Series 2016A-1 Debt Service - Single Family 50' (C)	\$1,288.66	\$1,288.66	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (C)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,930.45</b>	<b>\$2,179.89</b>	<b>\$249.44</b>	<b>12.92%</b>
Series 2016A-1 Debt Service - Single Family 60' (A)	\$1,396.05	\$1,396.05	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (A)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$2,037.84</b>	<b>\$2,287.28</b>	<b>\$249.44</b>	<b>12.24%</b>
Series 2016A-1 Debt Service - Single Family 60' (B)	\$1,503.44	\$1,503.44	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$2,145.23</b>	<b>\$2,394.67</b>	<b>\$249.44</b>	<b>11.63%</b>
Series 2016A-1 Debt Service - Single Family 60' (C)	\$1,396.05	\$1,396.05	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (C)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$2,037.84</b>	<b>\$2,287.28</b>	<b>\$249.44</b>	<b>12.24%</b>
Series 2016A-1 Debt Service - Single Family 60' (D)	\$1,503.44	\$1,503.44	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (D)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$2,145.23</b>	<b>\$2,394.67</b>	<b>\$249.44</b>	<b>11.63%</b>
2018 Debt Service - Single Family 40' (A1-B)	\$966.49	\$966.49	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (A1-B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,608.28</b>	<b>\$1,857.72</b>	<b>\$249.44</b>	<b>15.51%</b>
2018 Debt Service - Single Family 40' (B2-B)	\$966.49	\$966.49	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (B2-B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,608.28</b>	<b>\$1,857.72</b>	<b>\$249.44</b>	<b>15.51%</b>
2018 Debt Service - Single Family 40' (B-2C)	\$966.49	\$966.49	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (B-2C)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,608.28</b>	<b>\$1,857.72</b>	<b>\$249.44</b>	<b>15.51%</b>
2018 Debt Service - Single Family 50' (A1-B)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (A1-B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,715.67</b>	<b>\$1,965.11</b>	<b>\$249.44</b>	<b>14.54%</b>
2018 Debt Service - Single Family 50' (B-2B)	\$1,073.88	\$1,073.88	\$0.00	0.00%

Operations/Maintenance - Single Family 50' (B-2B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,715.67</b>	<b>\$1,965.11</b>	<b>\$249.44</b>	<b>14.54%</b>
2018 Debt Service - Single Family 50' (B-2C)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (B-2C)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,715.67</b>	<b>\$1,965.11</b>	<b>\$249.44</b>	<b>14.54%</b>
2018 Debt Service - Single Family 50' (E)	\$1,288.66	\$1,288.66	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B-2B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,930.45</b>	<b>\$2,179.89</b>	<b>\$249.44</b>	<b>12.92%</b>
2018 Debt Service - Single Family 60' (B-2B)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B-2B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,715.67</b>	<b>\$1,965.11</b>	<b>\$249.44</b>	<b>14.54%</b>
Debt Service - Single Family 60' (B-2C)	\$1,288.66	\$1,288.66	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B-2C)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,930.45</b>	<b>\$2,179.89</b>	<b>\$249.44</b>	<b>12.92%</b>
2018 Debt Service - Single Family 60' Gated (B-2B)	\$1,503.44	\$1,503.44	\$0.00	0.00%
Operations/Maintenance - Single Family 60' Gated (B-2B)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$2,145.23</b>	<b>\$2,394.67</b>	<b>\$249.44</b>	<b>11.63%</b>
2018 Debt Service - Single Family 60' Gated (E)	\$1,503.44	\$1,503.44	\$0.00	0.00%
Operations/Maintenance - Single Family 60' Gated (E)	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$2,145.23</b>	<b>\$2,394.67</b>	<b>\$249.44</b>	<b>11.63%</b>
2018 Debt Service - Villa	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Villa	\$641.79	\$891.23	\$249.44	38.87%
<b>Total</b>	<b>\$1,715.67</b>	<b>\$1,965.11</b>	<b>\$249.44</b>	<b>14.54%</b>
Debt Service - Single Family 40' (E)	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (E)	\$141.10	\$230.51	\$89.41	63.37%
<b>Total</b>	<b>\$141.10</b>	<b>\$230.51</b>	<b>\$89.41</b>	<b>63.37%</b>
Debt Service - Single Family 50' (E)	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (E)	\$141.10	\$230.51	\$89.41	63.37%
<b>Total</b>	<b>\$141.10</b>	<b>\$230.51</b>	<b>\$89.41</b>	<b>63.37%</b>
Debt Service - Single Family 60' (E)	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (E)	\$141.10	\$230.51	\$89.41	63.37%
<b>Total</b>	<b>\$141.10</b>	<b>\$230.51</b>	<b>\$89.41</b>	<b>63.37%</b>

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2020/2021 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

**ALLOCATION OF O&M ASSESSMENT**

UNITS ASSESSED				TOTAL ADMINISTRATIVE BUDGET				TOTAL FIELD BUDGET				PER UNIT ASSESSMENTS			
SERIES 2016A-1 SERIES 2018															
LOT SIZE	O&M	DEBT SERVICE (1)	DEBT SERVICE (2)	TOTAL EAU's	% TOTAL EAU's	ADMIN PER PARCEL	ADMIN PER LOT	TOTAL EAU's	% TOTAL EAU's	FIELD PER PARCEL	FIELD PER LOT	O&M	2016A-1 DEBT SERVICE (3)	2018 DEBT SERVICE (4)	TOTAL (5)
Assessment Area 1															
Single Family 40' (A1A & A1B)	32	32	0	32.00	4.03%	\$7,376.30	\$230.51	32.00	5.77%	\$21,143.13	\$660.72	\$891.23	\$966.49	\$0.00	\$1,857.72
Single Family 50' (A1A & A1B)	81	81	0	81.00	10.19%	\$18,671.25	\$230.51	81.00	14.59%	\$53,518.54	\$660.72	\$891.23	\$1,073.88	\$0.00	\$1,965.11
Single Family 50' (C)	65	65	0	65.00	8.18%	\$14,983.10	\$230.51	65.00	11.71%	\$42,946.97	\$660.72	\$891.23	\$1,288.66	\$0.00	\$2,179.89
Single Family 60' (A)	1	1	0	1.00	0.13%	\$230.51	\$230.51	1.00	0.18%	\$660.72	\$660.72	\$891.23	\$1,396.05	\$0.00	\$2,287.28
Single Family 60' (B)	40	40	0	40.00	5.03%	\$9,220.37	\$230.51	40.00	7.21%	\$26,428.91	\$660.72	\$891.23	\$1,503.44	\$0.00	\$2,394.67
Single Family 60' (C)	37	37	0	37.00	4.65%	\$8,528.84	\$230.51	37.00	6.67%	\$24,446.74	\$660.72	\$891.23	\$1,396.05	\$0.00	\$2,287.28
Single Family 60' (D)	40	40	0	40.00	5.03%	\$9,220.37	\$230.51	40.00	7.21%	\$26,428.91	\$660.72	\$891.23	\$1,503.44	\$0.00	\$2,394.67
Single Family 40' (A-1B)	35	0	35	35.00	4.40%	\$8,067.82	\$230.51	35.00	6.31%	\$23,125.29	\$660.72	\$891.23	\$0.00	\$966.49	\$1,857.72
Single Family 40' (B-2B)	22	0	22	22.00	2.77%	\$5,071.20	\$230.51	22.00	3.96%	\$14,535.90	\$660.72	\$891.23	\$0.00	\$966.49	\$1,857.72
Single Family 40' (B-2C)	2	0	2	2.00	0.25%	\$461.02	\$230.51	2.00	0.36%	\$1,321.45	\$660.72	\$891.23	\$0.00	\$966.49	\$1,857.72
Single Family 50' (A-1B)	27	0	27	27.00	3.40%	\$6,223.75	\$230.51	27.00	4.86%	\$17,839.51	\$660.72	\$891.23	\$0.00	\$1,073.88	\$1,965.11
Single Family 50' (B-2B)	31	0	31	31.00	3.90%	\$7,145.79	\$230.51	31.00	5.59%	\$20,482.40	\$660.72	\$891.23	\$0.00	\$1,073.88	\$1,965.11
Single Family 50' (B-2C)	2	0	2	2.00	0.25%	\$461.02	\$230.51	2.00	0.36%	\$1,321.45	\$660.72	\$891.23	\$0.00	\$1,073.88	\$1,965.11
Single Family 50' (E)	11	0	11	11.00	1.38%	\$2,535.60	\$230.51	11.00	1.98%	\$7,267.95	\$660.72	\$891.23	\$0.00	\$1,288.66	\$2,179.89
Single Family 60' (B-2B)	27	0	27	27.00	3.40%	\$6,223.75	\$230.51	27.00	4.86%	\$17,839.51	\$660.72	\$891.23	\$0.00	\$1,073.88	\$1,965.11
Single Family 60' (B-2C)	3	0	3	3.00	0.38%	\$691.53	\$230.51	3.00	0.54%	\$1,982.17	\$660.72	\$891.23	\$0.00	\$1,288.66	\$2,179.89
Single Family 60 Gated (B-2B)	12	0	12	12.00	1.51%	\$2,766.11	\$230.51	12.00	2.16%	\$7,928.67	\$660.72	\$891.23	\$0.00	\$1,503.44	\$2,394.67
Single Family 60' Gated (E)	37	0	37	37.00	4.65%	\$8,528.84	\$230.51	37.00	6.67%	\$24,446.74	\$660.72	\$891.23	\$0.00	\$1,503.44	\$2,394.67
Villa	50	0	50	50.00	6.29%	\$11,525.46	\$230.51	50.00	9.01%	\$33,036.13	\$660.72	\$891.23	\$0.00	\$1,073.88	\$1,965.11
Total Assessment Area 1	555	296	259	555.00	69.81%	\$127,932.62		555.00	100.00%	\$366,701.08					
Assessment Area 2															
Single Family 40' (E)	33	0	0	33.00	4.15%	\$7,606.80	\$230.51	0.00	0.00%	\$0.00	\$0.00	\$230.51	\$0.00	\$0.00	\$230.51
Single Family 50' (E)	174	0	0	174.00	21.89%	\$40,108.61	\$230.51	0.00	0.00%	\$0.00	\$0.00	\$230.51	\$0.00	\$0.00	\$230.51
Single Family 60' (E)	33	0	0	33.00	4.15%	\$7,606.80	\$230.51	0.00	0.00%	\$0.00	\$0.00	\$230.51	\$0.00	\$0.00	\$230.51
Total Assessment Area 2	240	0	0	240.00	30.19%	\$55,322.22		0.00	0.00%	\$0.00					
Total Planned	795	296	259	795.00	100.00%	\$183,254.84		555.00	100.00%	\$366,701.08					
LESS: Manatee County Collection Costs (3%) and Early Payment Discounts (4%):				(\$12,827.84)				(\$25,669.08)							
Net Revenue to be Collected:				\$170,427.00				\$341,032.00							

(1) Reflects the number of total lots with Series 2016A-1 debt outstanding.

(2) Reflects the number of total lots with Series 2018 debt outstanding.

(3) Annual debt service assessment per lot adopted in connection with the Series 2016A-1 bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discounts.

(4) Annual debt service assessment per lot adopted in connection with the Series 2018 bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discounts.

(5) Annual assessment that will appear on November 2020 Manatee County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).



Tab 11

## RESOLUTION 2020-10

### THE ANNUAL APPROPRIATION RESOLUTION OF THE TREVESTA COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2020, submitted to the Board of Supervisors ("**Board**") of the Trevesta Community Development District ("**District**") proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2020 and ending September 30, 2021 ("**Fiscal Year 2020/2021**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

#### SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Trevesta Community Development District for the Fiscal Year Ending September 30, 2021."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2020/2021, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND – 2016A-1	\$_____
DEBT SERVICE FUND – 2018	\$_____
TOTAL ALL FUNDS	\$_____

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2020/2021 or within 60 days following the end of the Fiscal Year 2020/2021 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any

amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 6th DAY OF AUGUST, 2020.**

ATTEST:

**TREVESTA COMMUNITY DEVELOPMENT  
DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

Exhibit A: Fiscal Year 2020/2021 Budget(s)

Exhibit A

Fiscal Year 2020/2021 Budget(s)

# Tab 12

## RESOLUTION 2020-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TREVESTA COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2020/2021; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Trevesta Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is located in Manatee County, Florida ("**County**"); and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2020 and ending September 30, 2021 ("**Fiscal Year 2020/2021**"), attached hereto as **Exhibit "A,"** and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2020/2021; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to certify the portion of the Assessment Roll related

to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B;"** and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits "A" and "B."**
- B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B."** Debt service special assessments directly collected by the District are due in full on December 2, 2020; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 40% (Series 2016A-1) and 50% (Series 2018) due no later than April 15, 2021, and 60% (Series 2016A-1) and 50% (Series 2018) due no later than October 15, 2021. Operations and maintenance special assessments directly collected by the District are due according to the following schedule: 25% due on each of October 1, 2020, January 2, 2021, April 1, 2021, and July 1, 2021. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2020/2021, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the



District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. 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.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this 6th day of August, 2020.

ATTEST:

**TREVESTA COMMUNITY DEVELOPMENT  
DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

**Exhibit A**

Fiscal Year 2020/2021 Budget(s)

**Exhibit B**

Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes

# Tab 13

SUPPLEMENTAL ENGINEER'S REPORT  
(Assessment Area Two Project)  
FOR THE  
TREVISTA  
COMMUNITY DEVELOPMENT DISTRICT

PREPARED FOR:

BOARD OF SUPERVISORS  
TREVISTA COMMUNITY DEVELOPMENT DISTRICT

ENGINEER:



6981 Professional Parkway East  
Lakewood Ranch, Florida 34240

C.A. 28780

(941) 444-6644

[www.morrisengineering.net](http://www.morrisengineering.net)

August 6, 2020

## TREVESTA COMMUNITY DEVELOPMENT DISTRICT

### SUPPLEMENTAL ENGINEER'S REPORT (Assessment Area Two Project)

#### 1. BACKGROUND

This report is being prepared as a supplement to the original *Engineer's Report* dated May 18, 2015 and the *First Supplemental Engineer's Report* dated February 4, 2016 and restated March 24, 2016 (together, "**Original Engineer's Report**") for the Trevesta Community Development District in order to describe the scope of the District's "**Assessment Area Two Project**," as defined herein. All of the improvements described herein are part of the original capital improvement plan described in the Original Engineer's Report.

#### ***Status of Assessment Area One Project / 2016 Project***

As constructed, the 2016 Project includes all roadways, common area landscaping/irrigation, stormwater conveyance piping and utilities located in Phase IA (as identified on the Morris Engineering Construction Plans for "Trevesta Phase I") as well as all stormwater management ponds for Phase I. All such facilities have been placed into service. Further, 2 of the 3 required turn lane improvements on 69<sup>th</sup> Street East have been constructed.

#### ***Status of Assessment Area One Project / 2018 Project***

The development plan for the community of Trevesta was changed with the 2018 Project in November of 2018, resulting in the District extending the boundary of Assessment Area One, and Assessment Area Two being reduced in size.

The Assessment Area One Project consisted of the public infrastructure necessary for the development of the planned units for the revised Assessment Area One boundaries, including the development of 99 lots in "Village B" (known as Phase IIB in the Morris Engineering Construction Plans for Trevesta Phase II), an additional 97 lots in a portion of the area known as "Village E" (known as Phase IIIA in the Morris Engineering Construction Plans for Trevesta Phase III) and the remaining 62 lots in what is known as "Village A" (known as Phase IB in the Morris Engineering Construction Plans for Trevesta Phase I).

To date, all of the development associated with the 2018 Project has been completed and certified, with the exception of the third turn lane on 69<sup>th</sup> Street East.

## 2. DESCRIPTION OF ASSESSMENT AREA Two PROJECT

The proposed Assessment Area Two Project will consist of the development of those lots identified in the 2018 Engineer's Report as Assessment Area Two, based on the following lot development table, contained within the 164.02 Ac comprising Assessment Area Two:

**TABLE 1A**

### **LOT SIZE AND COUNT SUMMARY**

	40' Lots	50' Lots	60' Lots	Townhomes	Total
<b><i>PLANNED ASSESSMENT AREA TWO LOTS</i></b>					
Village E Lots	0	178	36	90	304

### ***Description of Improvements for Assessment Area Two Project***

The Assessment Area Two Project will consist generally of the following:

- Stormwater Management
- Utilities
- Offsite Improvements
- Landscaping/Lighting

<b><i>ASSESSMENT AREA TWO LAND USE AREAS *</i></b>		
<b>TYPE OF USE</b>	<b>ACREAGE</b>	<b>% OF TOTAL</b>
Single Family Residential	37.26	23%
Open Space	109.65	67%
Right-of-Way	17.11	10%
<b>TOTAL</b>	<b>164.02</b>	<b>100%</b>

\* Land Use Areas are based on those provided for in the original Master Engineer's Report.

Stormwater management improvements will consist of the excavation of the remaining stormwater management facilities as well as the installation of stormwater conveyance piping and structures. Finally, such improvements will consist of the placement of fill for flood control in all common areas of the District. No fill placement or grading of private lots will be included in the Assessment Area Two Project.

The District will also maintain post development wetlands and wetland buffers, consistent with the approved SWFWMD ERP Permit and the Manatee County Final Site Plan Approval conditions. This will require on-going removal of exotic and nuisance vegetation from within the wetlands and wetland buffers. This on-going work will not be financed by the District.

The utility improvements will consist of the installation of water distribution mains and sanitary sewer collection main, which will connect to existing mains and other infrastructure constructed in Assessment Area One.

Landscaping and electrical improvements will consist of the installation of landscaping and irrigation to serve said landscaping within the rights-of-ways, required sound abatement walls, common areas and entrances. This landscaping will consist of sod, shrubs, ground cover, trees and irrigation heads providing irrigation service to these areas. These improvements will also consist of hardscape features such as entry monuments as well as the differential cost of undergrounding of electric within rights-of-ways, common areas and District entrances.

Certain of the Assessment Area One Project improvements provide a benefit to both Assessment Area One and Assessment Area Two (herein the "Shared Costs"). These include the construction of Buffalo Road, which will subsequently be turned over to Manatee County for ownership and maintenance as well as the installation of sanitary sewer lift stations that will pump sewage from both Assessment Area One and Assessment Area Two to the existing Manatee County sewer system, as well as a portion of the watermain distribution system creating a loop that will provide service throughout the District. Only a portion of the Shared Costs will be allocated to the Assessment Area Two Project.

In addition to the above improvements, the Assessment Area Two Project will also consist of the necessary professional fees required for the design, permitting and implementation of the District's Project, as well as a contingency for unexpected/unforeseen construction costs associated with the Assessment Area Two Project.

As shown on Table 2, the above described Shared Costs have been allocated to both Assessment Area One and Assessment Area Two based on a ratio of the number of units within each Assessment Area.



The following table shows the ownership and maintenance responsibility of the Assessment Area Two Project:

Ownership and Maintenance of Improvements	
Infrastructure Category	Ownership/Maintenance Entity
Roadways (Outside of Gates)	Manatee County
Shared Roadways	Manatee County
Stormwater Management	District
Utilities	Manatee County
Shared Utilities	Manatee County
Offsite Improvements	Manatee County
Landscaping/Lighting	District

The following is a general status of Permits required for the completion of the Assessment Area Two Project:

- Trevesta Phase III Manatee County Final Site Plan – Approved (Portion of Assessment Area Two only approved for grading, and will be the subject of a future Final Site Plan Modification. Currently Phases IIIB and IIIC are fully approved for 88 Lots, with the remaining 216 Lots requiring future Final Site Plan approval from Manatee County for Phase IIID)
- Trevesta Phase III Manatee County Construction Plan Approval – Approved (Portion of Assessment Area Two only approved for grading, and will be the subject of a future Construction Plan Modification)
- Trevesta Phase III SWFWMD ERP – Approved
- Trevesta Phase III ACOE Permit – Approved
- Trevesta Phase III FDEP Potable Water and Sanitary Sewer Permit – Approved (additional permit will be required for portions of Assessment Area Two currently approved for grading only, Phase IIID as described above).

Changes will be necessary only to the Manatee County and SWFWMD Permits will be necessary for full approval of the 216 Lots within Phase IIID.

It is intended that the District will acquire the portion of Buffalo Road from it's current terminus, which is the entrance into Phase One, to the proposed entrance to Assessment Area Two. This portion of Buffalo Road is not Impact Fee Creditable and is currently under construction by the Developer and will be acquired by the District upon completion.

### 3. **OPINION OF PROBABLE CONSTRUCTION COSTS**

Table 2, below, presents the Opinion of Probable Cost for the Assessment Area Two Project to include all infrastructure (both built and proposed) for the CIP infrastructure being financed and/or developed within Assessment Area Two.

It is my professional opinion that these costs are reasonable for the quality of work desired.

**TABLE 2**


<u>Infrastructure Category</u>	<u>TOTAL*</u>	<u>Revised Assessment Area Two</u>
Roadways (Outside of Gates)	\$2,583,000	\$1,600,000
Shared Roadways (Outside of Gates)	\$917,000	\$174,000
Stormwater Management	\$8,000,000	\$2,500,000
Utilities (Water, Sewer)	\$4,050,000	\$1,550,000
Shared Utilities (Water, Sewer)	\$450,000	\$100,000
Offsite Improvements	\$500,000	\$100,000
Landscaping/Lighting	\$2,800,000	\$1,250,000
Professional Services	\$1,400,000	\$500,000
Shared Professional Services	\$100,000	\$18,000
Contingency	\$1,945,000	\$750,000
Shared Contingency	\$155,000	\$35,000
<b><i>TOTAL</i></b>	<b><i>\$22,900,000</i></b>	<b><i>\$8,577,000</i></b>

\* The TOTAL listed above is the total costs in the May 18, 2015 Engineer's Report for the Trevesta CDD.

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

All required zoning/land use entitlements to develop Assessment Area Two have been obtained from Manatee County, consisting of the approved Planned Development Zoning Ordinance and accompanying Preliminary Site Plan referenced in the Master Engineer's Report. Further, it is our opinion that all required development approvals will be obtained in due course.

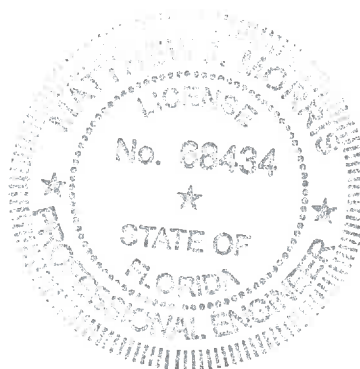
It is our opinion that: (1) the estimated cost of the public infrastructure set forth herein to be paid by the District is not greater than the lesser of the actual cost or fair market value of such infrastructure; (2) that the Assessment Area Two Project is feasible and (3) that the assessable property within Assessment Area Two will receive a special benefit from the Assessment Area Two Project that is at the least equal to such costs. Further, the Assessment Area Two Project continues to be a part of the District's "Project" as defined in the Final Judgement issued on July 7, 2015 by the Twelfth Judicial Circuit of the State of Florida, in and for Manatee County, Florida. This report reflects the District's current intentions, and the cost estimates set forth herein are estimates based on current plans and market conditions, which are subject to change. Accordingly, the Assessment Area Two Project as used herein refers to sufficient public infrastructure of the kinds described herein (i.e., stormwater/floodplain management, sanitary sewer, potable water, etc.) to support the development and sale of the planned residential units, which (subject to true-up determinations) number and type of units may be changed with the development of the community.



Matthew J. Morris, P.E.  
FL License No. 68434

7/30/20

Date



# Description Sketch

(Not A Survey)

## TREVESTA PHASE IIIA - ASSESSMENT AREA 2

**DESCRIPTION:** A portion of MECCA PARK COLONY, according to the plat thereof, as recorded in Plat Book 1, Page 192-A, of the Public Records of Manatee County, Florida; Together with a portion of the South 1/2 of Section 33, Township 33 South, Range 18 East, and a portion of the Southwest 1/4 of Section 34, Township 33 South, Range 18 East, and a portion of the Northwest 1/4 of Section 4, Township 34 South, Range 18 East, all lying in Manatee County, Florida, and being more particularly described as follows:

**BEGIN** at the Southwest corner of TREVESTA - PHASE IB - 1, according to the plat thereof, as recorded in Plat Book 64, Pages 108 through 117, of the Public Records of Manatee County, Florida; run thence along Southerly boundary thereof, N.79°43'17"E., a distance of 170.00 feet to a point on the Easterly Right-of-way of BUFFALO ROAD of TREVESTA PHASE IIIA, according to the plat thereof, as recorded in Plat Book 67, Pages 1 through 21, of the Public Records of Manatee County, Florida; thence along said Easterly Right-of-way of BUFFALO ROAD the following three (3) courses: 1) S.10°16'43"E., a distance of 828.32 feet; 2) Southerly, 390.63 feet along the arc of a tangent curve to the right having a radius of 4060.00 feet and a central angle of 05°30'45" (chord bearing S.07°31'20"E., 390.48 feet); 3) Southerly, 62.04 feet along the arc of a reverse curve to the left having a radius of 3940.00 feet and a central angle of 00°54'08" (chord bearing S.05°13'02"E., 62.04 feet); thence departing said Easterly Right-of-way of BUFFALO ROAD, N.84°19'55"E., a distance of 149.07 feet; thence S.34°33'55"E., a distance of 17.14 feet; thence Southeasterly, 20.12 feet along the arc of a tangent curve to the left having a radius of 30.00 feet and a central angle of 38°25'35" (chord bearing S.53°46'43"E., 19.75 feet); thence S.72°59'30"E., a distance of 7.44 feet; thence S.22°20'37"E., a distance of 12.13 feet; thence Southeasterly, 17.75 feet along the arc of a tangent curve to the left having a radius of 30.00 feet and a central angle of 33°54'07" (chord bearing S.39°17'41"E., 17.49 feet); thence S.56°14'44"E., a distance of 24.07 feet; thence S.27°00'30"E., a distance of 30.88 feet; thence S.26°16'27"E., a distance of 27.86 feet; thence S.07°07'54"E., a distance of 34.50 feet; thence Southeasterly, 38.03 feet along the arc of a tangent curve to the left having a radius of 30.00 feet and a central angle of 72°38'09" (chord bearing S.43°26'59"E., 35.54 feet); thence S.79°46'03"E., a distance of 14.42 feet; thence S.21°00'39"E., a distance of 10.55 feet; thence Southeasterly, 21.62 feet along the arc of a tangent curve to the left having a radius of 30.00 feet and a central angle of 41°16'57" (chord bearing S.41°39'07"E., 21.15 feet); thence S.62°17'36"E., a distance of 61.12 feet; thence N.76°56'11"E., a distance of 25.89 feet; thence Easterly, 7.03 feet along the arc of a tangent curve to the right having a radius of 30.00 feet and a central angle of 13°25'54" (chord bearing N.83°39'08"E., 7.02 feet); thence S.89°37'55"E., a distance of 83.69 feet; thence Easterly, 7.74 feet along the arc of a tangent curve to the right having a radius of 30.00 feet and a central angle of 14°47'26" (chord bearing S.82°14'13"E., 7.72 feet); thence S.74°50'30"E., a distance of 59.77 feet; thence S.83°49'47"E., a distance of 80.11 feet; thence N.85°46'07"E., a distance of 22.06 feet; thence Easterly, 17.77 feet along the arc of a tangent curve to the right having a radius of 30.00 feet and a central angle of 33°56'42" (chord bearing S.77°15'32"E., 17.51 feet); thence S.60°17'11"E., a distance of 40.97 feet to a point on the North boundary of the Northeast 1/4 of the Southwest 1/4 of aforesaid Section 33; thence along said North boundary, N.89°21'04"E., a distance of 419.85 feet; thence leaving said North boundary, Northeasterly, 15.36 feet along the arc of a non-tangent curve to the right having a radius of 30.00 feet and a central angle of 29°20'00" (chord bearing N.51°54'31"E., 15.19 feet); thence N.66°34'31"E., a distance of 50.77 feet; thence Easterly, 11.13 feet along the arc of a tangent curve to the right having a radius of 30.00 feet and a central angle of 21°15'51" (chord bearing N.77°12'27"E., 11.07 feet); thence N.87°50'22"E., a distance of 52.93 feet; thence Easterly, 2.60 feet along the arc of a tangent curve to the right having a radius of 30.00 feet and a central angle of 04°57'51" (chord bearing S.89°40'42"E., 2.60 feet); thence S.87°11'47"E., a distance of 46.05 feet; thence N.77°07'26"E., a distance of 58.03 feet; thence Easterly, 9.90 feet along the arc of a tangent curve to the right having a radius of 30.00 feet and a central angle of 18°54'29" (chord bearing N.86°34'41"E., 9.86 feet); thence S.83°58'04"E., a distance of 64.46 feet; thence Easterly, 10.87 feet along the arc of a tangent curve to the right having a radius of 30.00 feet and a central angle of 20°46'00" (chord bearing S.73°35'04"E., 10.81 feet); thence S.63°12'04"E., a distance of 16.41 feet; thence Southeasterly, 9.58 feet along the arc of a tangent curve to the right having a radius of 30.00 feet and a central angle of 18°18'05" (chord bearing S.54°03'02"E., 9.54 feet); thence S.44°53'59"E., a distance of 26.03 feet to a point on aforesaid North boundary; thence along said North boundary, N.89°21'04"E., a distance of 173.11 feet to the center point of aforesaid Section 33; thence along the North boundary of the Northwest 1/4 of the Southeast 1/4 of aforesaid Section 33; N.89°18'28"E., a distance of 148.78 feet; thence leaving said North boundary, S.04°03'50"E., a distance of 639.36 feet; thence Westerly, 38.78 feet along the arc of a non-tangent curve to the right having a radius of 375.00 feet and a central angle of 05°55'33" (chord bearing S.88°53'56"W., 38.77 feet); thence S.01°51'43"W., a distance of 50.00 feet; thence Southeasterly, 36.49 feet along the arc of a non-tangent curve to the right having a radius of 25.00 feet and a central angle of 83°37'14" (chord bearing S.46°19'40"E., 33.33 feet); thence S.04°31'03"E., a distance of 97.21 feet; thence S.16°49'11"W., a distance of 51.46 feet; thence S.09°21'22"W., a distance of 26.32 feet; thence S.04°40'41"E., a distance of 63.68 feet; thence S.32°04'05"W., a distance of 31.00 feet; thence S.58°57'04"E., a distance of 37.46 feet; thence S.06°44'45"W., a distance of 51.10 feet; thence S.15°23'04"W., a distance of 65.54 feet; thence N.80°21'31"W., a distance of 31.14 feet;

See Sheet 2 for Legal Description.

See Sheet 3 for KEY MAP.

See Sheets 4-14 for Sketch.

See Sheets 15 & 16 for Line/Curve Tables.

(See Sheet 02 of 16)

PROJECT: Trevesta Phase IIIA

PHASE: Assessment Area # 2

DRAWN: DJR DATE: 07/29/20 CHECKED BY: ASH

### REVISIONS

DATE	DESCRIPTION	DRAWN BY

Prepared For: VK Trevesta, LLC

**DRAFT**

**David A. Williams**

FLORIDA PROFESSIONAL  
SURVEYOR & MAPPER NO. **LS6423**

213 Hobbs Street  
Tampa, Florida 33619  
Phone: (813) 248-8888  
Licensed Business No.: LB 7768

**GeoPoint**  
Surveying, Inc.



# Description Sketch

(Not A Survey)

## TREVESTA PHASE IIIA - ASSESSMENT AREA 2

(See Sheet 01 of 16)

thence S.65°14'08"W., a distance of 54.99 feet; thence N.84°15'46"W., a distance of 46.31 feet; thence S.68°20'40"W., a distance of 26.32 feet; thence N.89°46'03"W., a distance of 54.64 feet; thence S.40°51'52"E., a distance of 166.78 feet; thence Northeasterly, 5.37 feet along the arc of a non-tangent curve to the right having a radius of 375.00 feet and a central angle of 00°49'14" (chord bearing N.49°32'45"E., 5.37 feet); thence S.40°02'38"E., a distance of 120.00 feet; thence Northeasterly, 52.62 feet along the arc of a non-tangent curve to the right having a radius of 255.00 feet and a central angle of 11°49'26" (chord bearing N.55°52'05"E., 52.53 feet); thence Northwesterly, 27.38 feet along the arc of a non-tangent curve to the right having a radius of 545.00 feet and a central angle of 02°52'42" (chord bearing N.35°47'53"W., 27.38 feet); thence N.55°38'28"E., a distance of 170.00 feet; thence Northwesterly, 33.16 feet along the arc of a non-tangent curve to the right having a radius of 375.00 feet and a central angle of 05°04'02" (chord bearing N.31°49'31"W., 33.15 feet); thence N.60°42'30"E., a distance of 120.00 feet to a point on the Northeasterly boundary of TRACT "F-2" (Future Development), TREVESTA PHASE IIIA, according to the plat thereof, as recorded in Plat Book 67, Page 1, of the Public Records of Manatee County, Florida, said point also being the Northernmost corner of said TRACT "F-2"; thence along said Northeasterly boundary of said TRACT "F-2" the following three (3) courses: 1) Southeasterly, 86.32 feet along the arc of a non-tangent curve to the left having a radius of 255.00 feet and a central angle of 19°23'41" (chord bearing S.38°59'21"E., 85.91 feet); 2) Southeasterly, 101.80 feet along the arc of a compound curve to the left having a radius of 365.00 feet and a central angle of 15°58'50" (chord bearing S.56°40'36"E., 101.47 feet); 3) Southeasterly, 263.09 feet along the arc of a reverse curve to the right having a radius of 645.00 feet and a central angle of 23°22'14" (chord bearing S.52°58'55"E., 261.27 feet) to a point on the Westerly Right-of-way of MEZZANA RUN of aforesaid TREVESTA PHASE IIIA; thence departing said Westerly Right-of-way of MEZZANA RUN, S.39°04'31"E., a distance of 50.00 feet to a point of the Easterly Right-of-way of said MEZZANA RUN; thence departing said Easterly Right-of-way, Southeasterly, 115.72 feet along the arc of a non-tangent curve to the right having a radius of 645.00 feet and a central angle of 10°16'48" (chord bearing S.31°42'50"E., 115.57 feet); thence S.26°34'27"E., a distance of 5.51 feet to the Southernmost corner of LOT 95, point also being the Westerly boundary of aforesaid TRACT "F-1"; thence N.50°55'29"E., a distance of 150.78 feet; thence Northeasterly, 583.74 feet along the arc of a tangent curve to the left having a radius of 1145.00 feet and a central angle of 29°12'37" (chord bearing N.36°19'10"E., 577.44 feet); thence Northeasterly, 311.72 feet along the arc of a reverse curve to the right having a radius of 1855.00 feet and a central angle of 09°37'41" (chord bearing N.26°31'42"E., 311.35 feet); thence N.31°20'33"E., a distance of 55.88 feet; thence Westerly, 21.89 feet along the arc of a non-tangent curve to the right having a radius of 645.00 feet and a central angle of 01°56'39" (chord bearing N.70°40'37"W., 21.89 feet); thence N.20°17'43"E., a distance of 170.00 feet; thence Westerly, 17.52 feet along the arc of a non-tangent curve to the right having a radius of 475.00 feet and a central angle of 02°06'49" (chord bearing N.68°38'53"W., 17.52 feet); thence N.22°24'32"E., a distance of 397.53 feet; thence N.01°54'13"E., a distance of 122.23 feet to the Southwest corner of KEY GARDENS, according to the plat thereof, as recorded in Plat Book 34, Page 170 through 176, of the Public Records of Manatee County, Florida, said point also being on the Southerly boundary of said KEY GARDENS; thence along said Southerly boundary, N.89°18'28"E., a distance of 993.68 feet to a point on the Southwest corner of the Southwest 1/4 of the Northwest 1/4 of aforesaid Section 34; thence departing said Southwest corner of Section 34, N.89°55'41"E., a distance of 106.22 feet to a point on the centerline of 100 feet wide Florida Power & Light Company, according to the plat thereof, as recorded in Plat Book 1228, Page 3576, of the Public Records of Manatee County, Florida; thence along said centerline of 100 feet wide Florida Power & Light Company, S.00°55'19"W., a distance of 975.24 feet to a point on the Northerly Right-of-way of said Florida Power & Light Company and Formerly CSX Transportation Inc. railroad Right-of-way, as recorded in Official Records Book 1250, Page 737, aforesaid Public Records; thence along said Northerly Right-of-way, S.63°25'33"W., a distance of 3657.85 feet to a point on the Southerly boundary of the Southwest 1/4 of aforesaid Section 33; thence along said Southerly boundary, S.89°44'42"E., a distance of 77.04 feet; thence S.63°26'04"W., a distance of 830.96 feet to a point on the Easterly limited access Right-of-way for I-75; thence along said Easterly Right-of-way the following five (5) course: 1) N.10°16'43"W., a distance of 323.85 feet; 2) N.14°34'04"W., a distance of 200.56 feet; 3) N.10°16'43"W., a distance of 2600.00 feet; 4) N.07°59'17"W., a distance of 300.24 feet; 5) N.10°16'43"W., a distance of 1085.56 feet to the POINT OF BEGINNING.

Containing 164.024 acres, more or less.

### SURVEYOR'S NOTES:

- 1) Bearings shown hereon are based on the Easterly Right-of-way of BUFFALO ROAD, TREVESTA PHASE IIIA, as recorded in Plat Book 67, Page 1, of the Public Records of Manatee County, Florida, having a Grid bearing of S.10°16'43"E. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Horizontal Datum of 1983 (NAD 83-2011 Adjustment) for the West Zone of Florida.

See Sheet 1 for Legal Description.

See Sheet 3 for KEY MAP.

See Sheets 4-14 for Sketch.

See Sheets 15 & 16 for Line/Curve Tables.

**DRAFT**

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(Not A Survey)

Southwest corner  
of TREVESTA IB-1  
(P.B. 64, Pgs. 108-117)

TREVESTA - PHASE IB-1  
(P.B. 64, PGS. 108-117)

TREVESTA - PHASE IIB  
(P.B. 64, PGS. 128-135)

TREVESTA - PHASE IIA  
(P.B. 62, PGS. 134-139)

TREVESTA - PHASE IA  
(P.B. 60, PGS. 166-196)

KEW GARDENS  
(P.B. 34, PAGE 170)

Southwest corner  
of the Southwest 1/4  
of Northwest 1/4  
Section 34-33S-18E

Center of Section  
33-33S-18E  
CCR#: 109471

TRACT F-1

TRACT F-1

TREVESTA IIIA  
(P.B. 67, Page 1)

The Easterly Boundary  
of Section 33-33S-18E

**TRACT F-1**

**TRACT F-1**

Florida Power & Light  
Company R/W (FORMERLY CSX  
TRANSPORTATION INC. RAILROAD R/W)  
(O.R. 1250, PAGE 737)

MECCA PARK COLONY  
(PLAT BOOK 1, PAGE 192-A)

The South Boundary  
of Section 33-33S-18E

Southeast corner of  
Section 33-33S-18E  
CCR#: 074437

*P.B. ----- Plat Book*  
*Pg(s). ----- Page(s)*  
*O.R. ----- Official Records Book*  
*R/W ----- Right-of-Way*  
*CCR ----- Certified Corner Record*  
*SHT ----- Sheet*  
*POB ----- Point of Beginning*

See Sheets 1 & 2 for Legal Description.

See Sheets 4-14 for Sketch.

See Sheets 15 & 16 for Line/Curve Tables.

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# Description Sketch

(Not A Survey)

## POINT OF BEGINNING

Southwest corner of  
TREVESTA PHASE IB-1  
(P.B. 64, Pgs. 108-117)

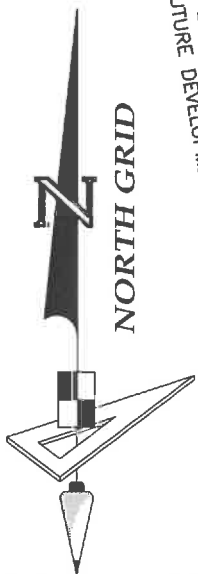
COMMUNICATIONS EASEMENT  
(ORI 201841084782)  
RELOCATED ACCESS EASEMENT  
(ORI 201841128950)

RELOCATED ACCESS EASEMENT  
(O.R. 2762, Pg. 2521)

COMMUNICATIONS EASEMENT  
(O.R. 2743, Pg. 5559)  
PEACE RIVER ELECTRIC  
COOPERATIVE, INC. R/W EASEMENT  
(ORI 201841071312)  
RELOCATED ACCESS EASEMENT  
(O.R. 2762, Pg. 2521)

LIMITED ACCESS R/W FOR INTERSTATE 75  
(Per Florida Department of Transportation  
R/W Map Section 13075-2405)

TRACT "F-3"  
FUTURE DEVELOPMENT



## LEGEND

P.B. ----- Plat Book  
Pg(s.) ----- Page(s)  
R/W ----- Right-of-way



SCALE: 1" = 80'

MATCH LINE SEE SHEET 4 OF 16

See Sheets 1 & 2 for Legal Description.  
See Sheet 3 for KEY MAP.  
See Sheets 4-14 for Sketch.  
See Sheets 15 & 16 for Line/Curve Tables.

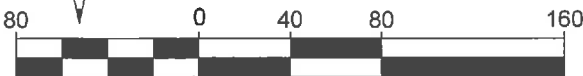
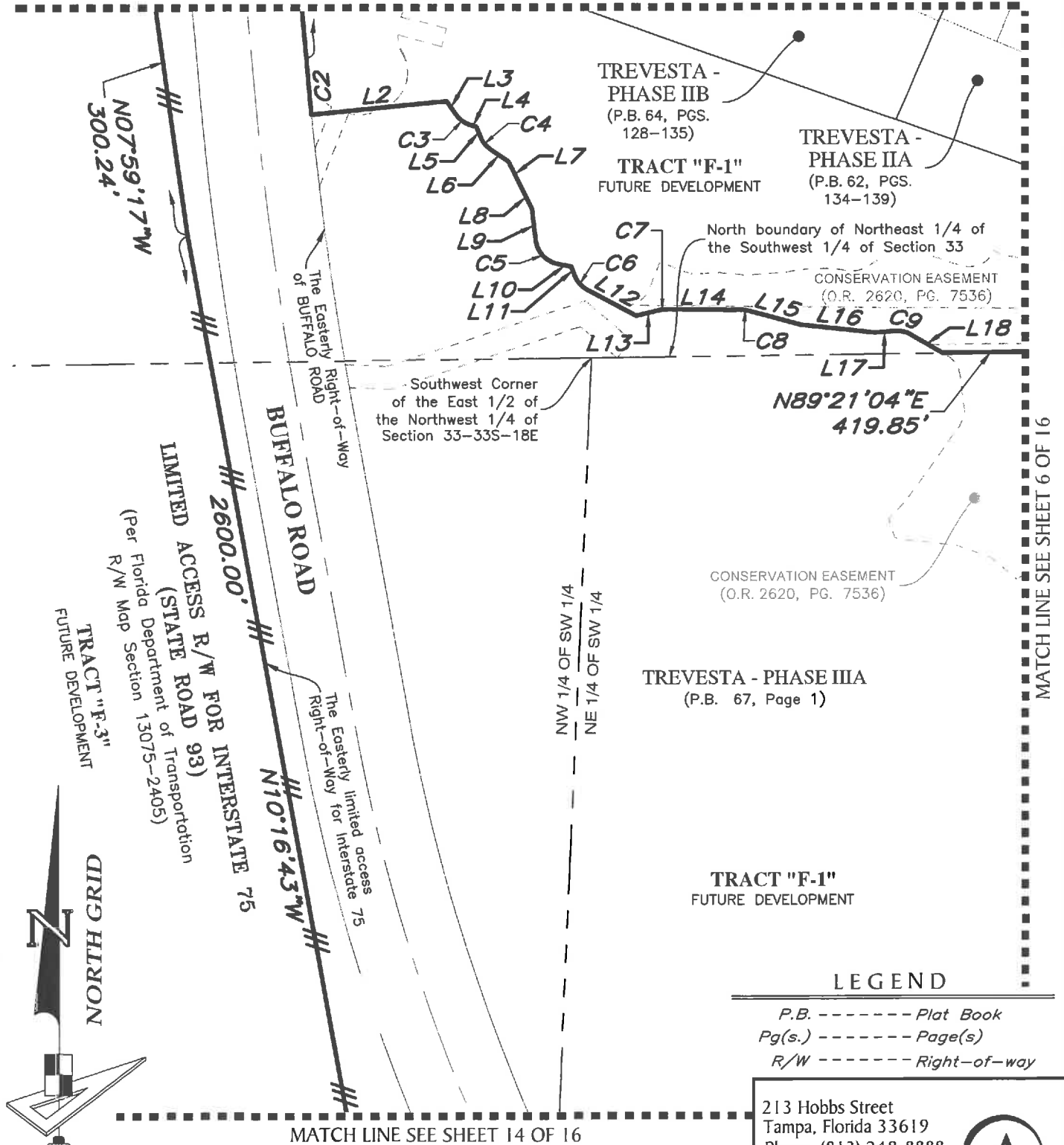
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Licensed Business No.: LB 7768

**GeoPoint**  
Surveying, Inc.

# Description Sketch

(Not A Survey)

MATCH LINE SEE SHEET 4 OF 16

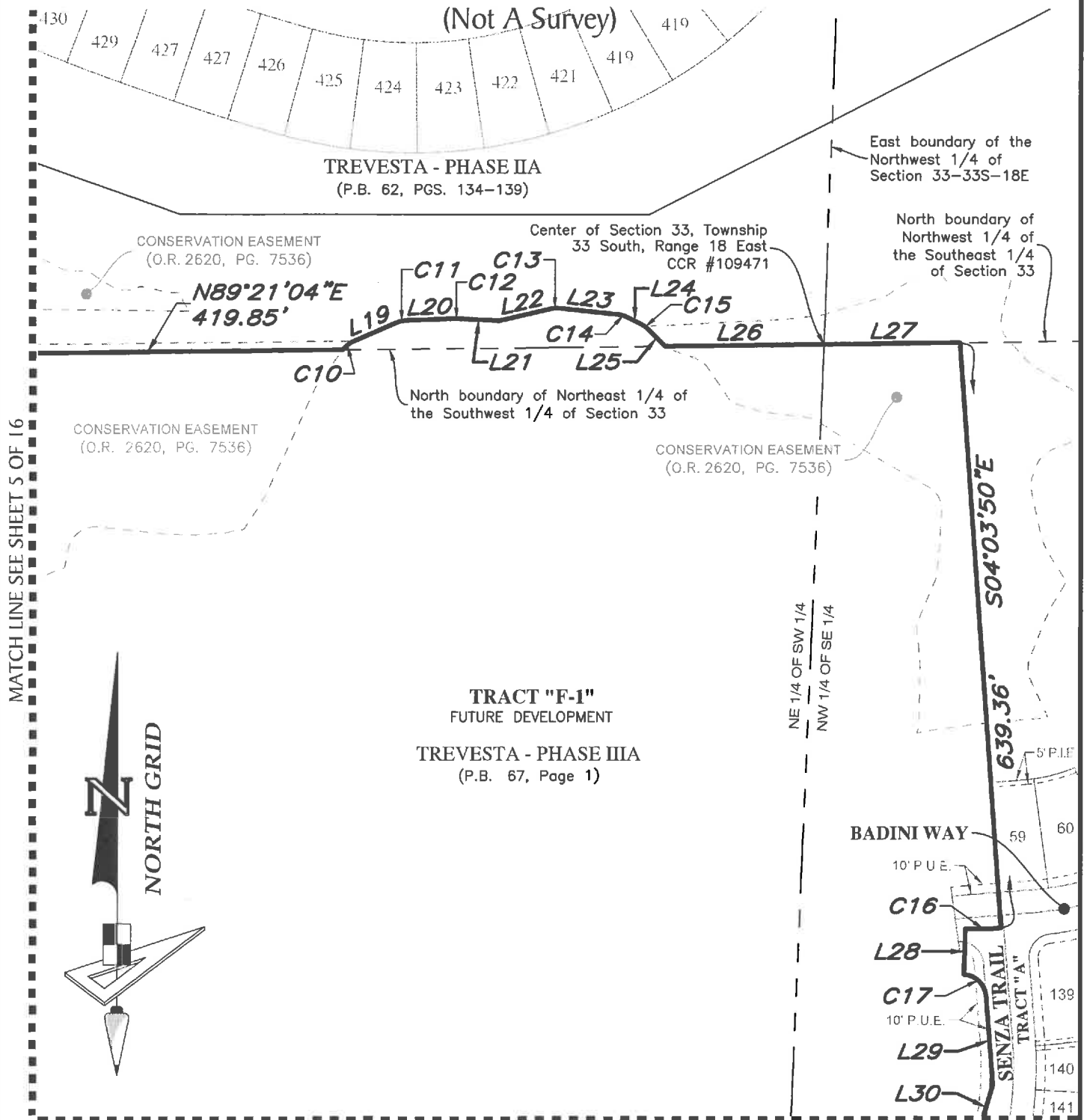


See Sheets 1 & 2 for Legal Description.  
See Sheet 3 for KEY MAP.  
See Sheets 4-14 for Sketch.  
See Sheets 15 & 16 for Line/Curve Tables.



# Description Sketch

(Not A Survey)



## LEGEND

P.B. ----- Plat Book  
Pg(s.) ----- Page(s)  
R/W ----- Right-of-way



**SCALE: 1" = 80'**

See Sheets 1 & 2 for Legal Description.  
See Sheet 3 for KEY MAP.  
See Sheets 4-14 for Sketch.  
See Sheets 15 & 16 for Line/Curve Tables.

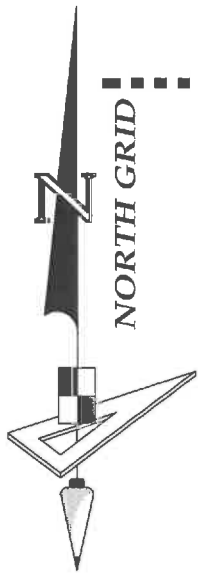
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# Description Sketch

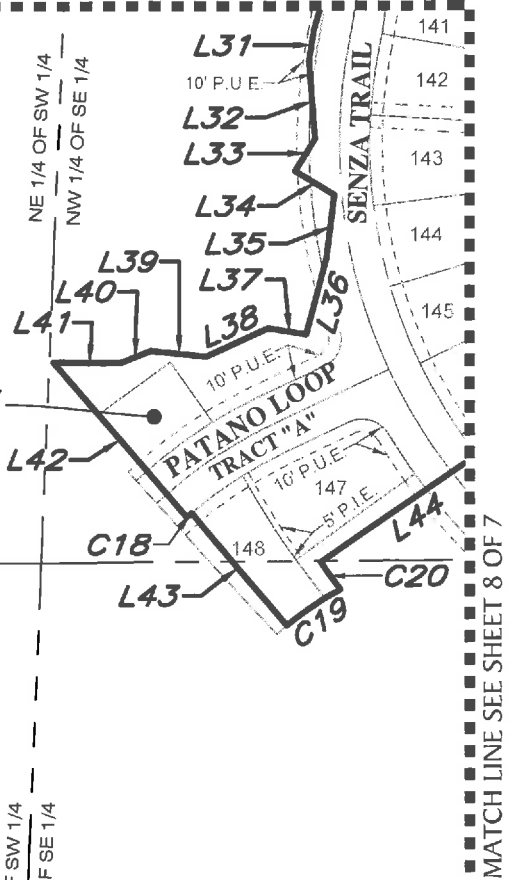
(Not A Survey)

MATCH LINE SEE SHEET 6 OF 16



TRACT "F-1"  
FUTURE DEVELOPMENT

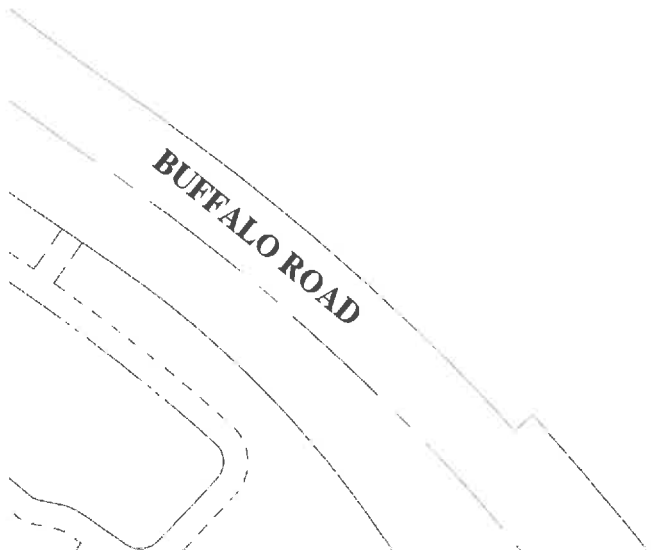
TRACT "Z"  
MANATEE COUNTY  
LIFT STATION  
EASEMENT



NE 1/4 OF SW 1/4  
SE 1/4 OF SW 1/4

South boundary of Northeast 1/4 of the  
Southwest 1/4 of Section 33-33S-18E

TREVESTA - PHASE IIIA  
(P.B. 67, Page 1)



TRACT "F-1"  
FUTURE DEVELOPMENT

## LEGEND

P.B. ----- Plat Book  
Pg(s.) ----- Page(s)  
R/W ----- Right-of-way

MATCH LINE SEE SHEET 13 OF 16

MATCH LINE SEE SHEET 12 OF 16



SCALE: 1" = 150'

See Sheets 1 & 2 for Legal Description.  
See Sheet 3 for KEY MAP.  
See Sheets 4-14 for Sketch.  
See Sheets 15 & 16 for Line/Curve Tables.

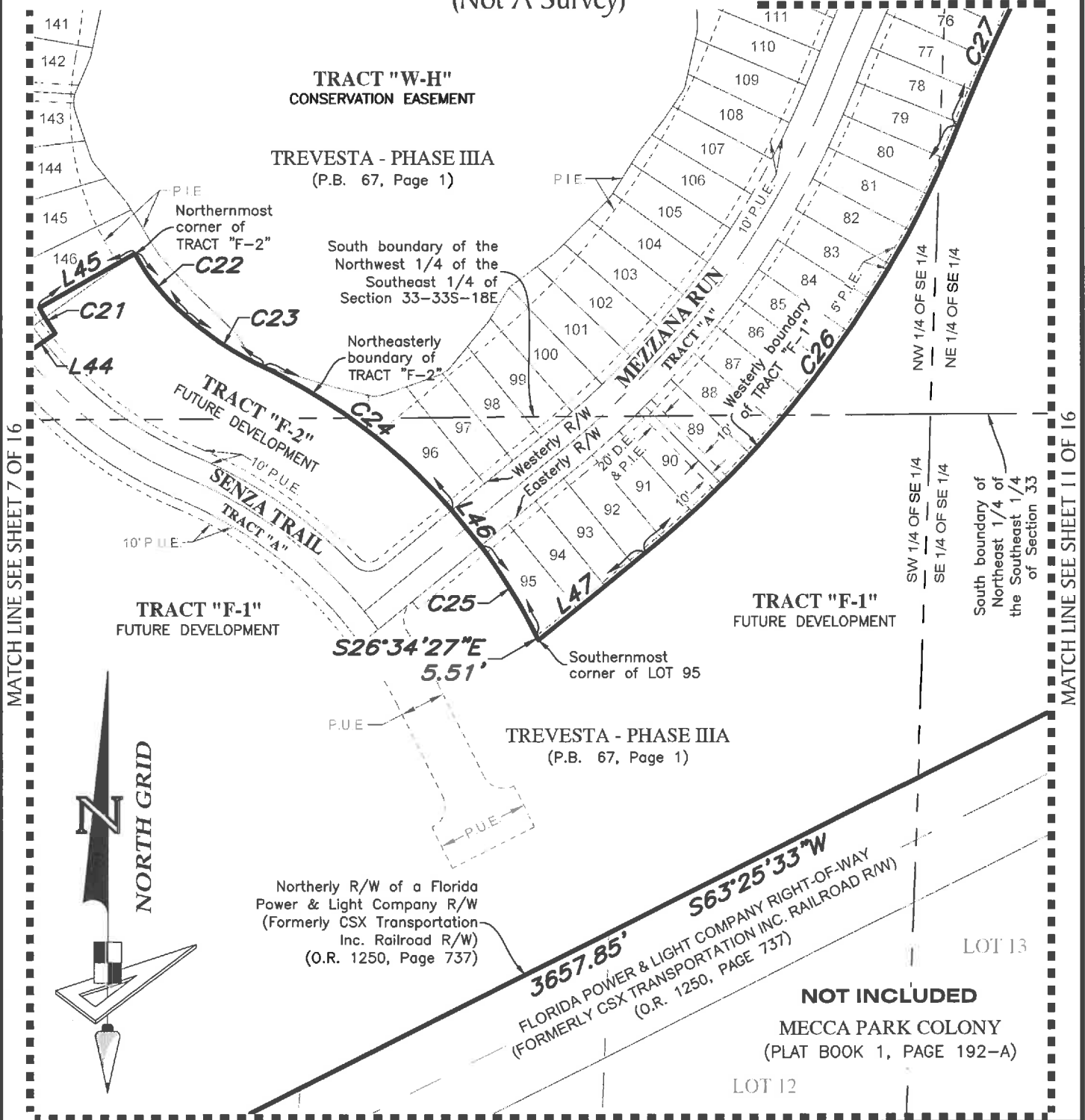
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# Description Sketch

(Not A Survey)

MATCH LINE SEE SHEET 9 OF 16



213 Hobbs Street  
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# Description Sketch

(Not A Survey)

## LEGEND

P.B. ----- Plat Book  
Pg(s.) ----- Page(s)  
R/W ----- Right-of-way

TREVESTA - PHASE IA  
(PLAT BOOK 60, PAGES 166-196)

Northwest corner of  
the Northeast 1/4 of  
the Southeast 1/4 of  
Section 33-33S-18E

KEW GARDENS  
(PLAT BOOK 34, PAGE 170)

Southwest corner of KEY GARDENS  
(Plat Book 34, Pages 170-176)

TREVESTA - PHASE IIIA  
(P.B. 67, Page 1)

TRACT "F-1"  
FUTURE DEVELOPMENT

CONSERVATION EASEMENT  
(O.R. 2620, PG. 7536)

Southerly boundary of KEY GARDENS  
(Plat Book 34, Pages 170-176)

TRACT "F-1"  
FUTURE DEVELOPMENT

TREVESTA - PHASE IIIA  
(P.B. 67, Page 1)

TRACT "L"  
PRIVATE DRAINAGE  
AND ACCESS  
EASEMENT

Northerly R/W of  
TREVESTA PLACE

TRACT "F-1"  
FUTURE DEVELOPMENT

NORTH GRID

MATCH LINE SEE SHEET 8 OF 16

MATCH LINE SEE SHEET 11 OF 16

213 Hobbs Street  
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**GeoPoint**  
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09 of 16

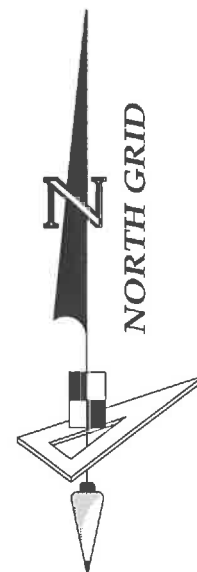
150 0 75 150 300  
**SCALE: 1" = 150'**

See Sheets 1 & 2 for Legal Description.  
See Sheet 3 for KEY MAP.  
See Sheets 4-14 for Sketch.  
See Sheets 15 & 16 for Line/Curve Tables.

MATCH LINE SEE SHEET 10 OF 16

# Description Sketch

(Not A Survey)



KEW GARDENS  
(PLAT BOOK 34, PAGE 170)

Southwest corner of the Southwest 1/4  
of Northwest 1/4 Section 34-33S-18E

$N89^{\circ}18'28''E$  993.68'

Southerly boundary of KEY GARDENS  
(Plat Book 34, Pages 170-176)

CONSERVATION EASEMENT  
(O.R. 2620, PG. 7536)

$N89^{\circ}55'41''E$   
106.22'

TRACT "F-1"  
FUTURE DEVELOPMENT

TREVESTA - PHASE IIIA  
(P.B. 67, Page 1)

East boundary of Section 33-33S-18E

$S00^{\circ}55'19''W$

Centerline of 100' Florida  
Power & Light Company  
(Plat Book 1228, Page 3576)

100' WIDE POWER &  
LIGHT COMPANY EASEMENT  
(O.R. 1228, PGS. 3876 & 3880)

$S63^{\circ}25'33''W$   
3657.85'

Northerly R/W of a  
Florida Power & Light Company R/W  
(Formerly CSX Transportation Inc. Railroad R/W)  
(O.R. 1250, Page 737)

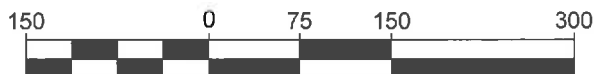
FLORIDA POWER & LIGHT COMPANY RIGHT-OF-WAY  
(FORMERLY CSX TRANSPORTATION INC. RAILROAD R/W)  
(O.R. 1250, PAGE 737)

MATCH LINE SEE SHEET 9 OF 16

MATCH LINE SEE SHEET 11 OF 16

## LEGEND

P.B. ----- Plat Book  
Pg(s.) ----- Page(s)  
R/W ----- Right-of-way



SCALE: 1" = 150'

See Sheets 1 & 2 for Legal Description.  
See Sheet 3 for KEY MAP.  
See Sheets 4-14 for Sketch.  
See Sheets 15 & 16 for Line/Curve Tables.

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# Description Sketch

(Not A Survey)

MATCH LINE SEE SHEET 9 OF 16

MATCH LINE SEE SHEET 10 OF 16

**TRACT "F-1"**  
FUTURE DEVELOPMENT

**TREVESTA - PHASE IIIA**  
(P.B. 67, Page 1)

Northerly R/W of a Florida  
Power & Light Company R/W  
(Formerly CSX Transportation  
Inc. Railroad R/W)  
(O.R. 1250, Page 737)

NE 1/4 OF SE 1/4  
SE 1/4 OF SE 1/4

South boundary of  
Northeast 1/4 of  
the Southeast 1/4  
of Section 33-33S-18E

**3657.85'**  
**S63°25'33"W**  
FLORIDA POWER & LIGHT COMPANY RIGHT-OF-WAY  
(FORMERLY CSX TRANSPORTATION INC. RAILROAD R/W)  
(O.R. 1250, PAGE 737)

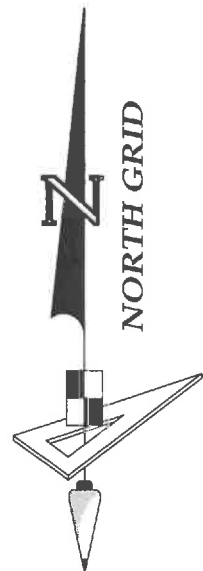
LOT 16

LOT 15

**NOT INCLUDED**  
**MECCA PARK COLONY**  
(PLAT BOOK 1, PAGE 192-A)

LOT 14

LOT 13



## LEGEND

P.B. ----- Plat Book  
Pg(s.) ----- Page(s)  
R/W ----- Right-of-way



**SCALE: 1" = 150'**

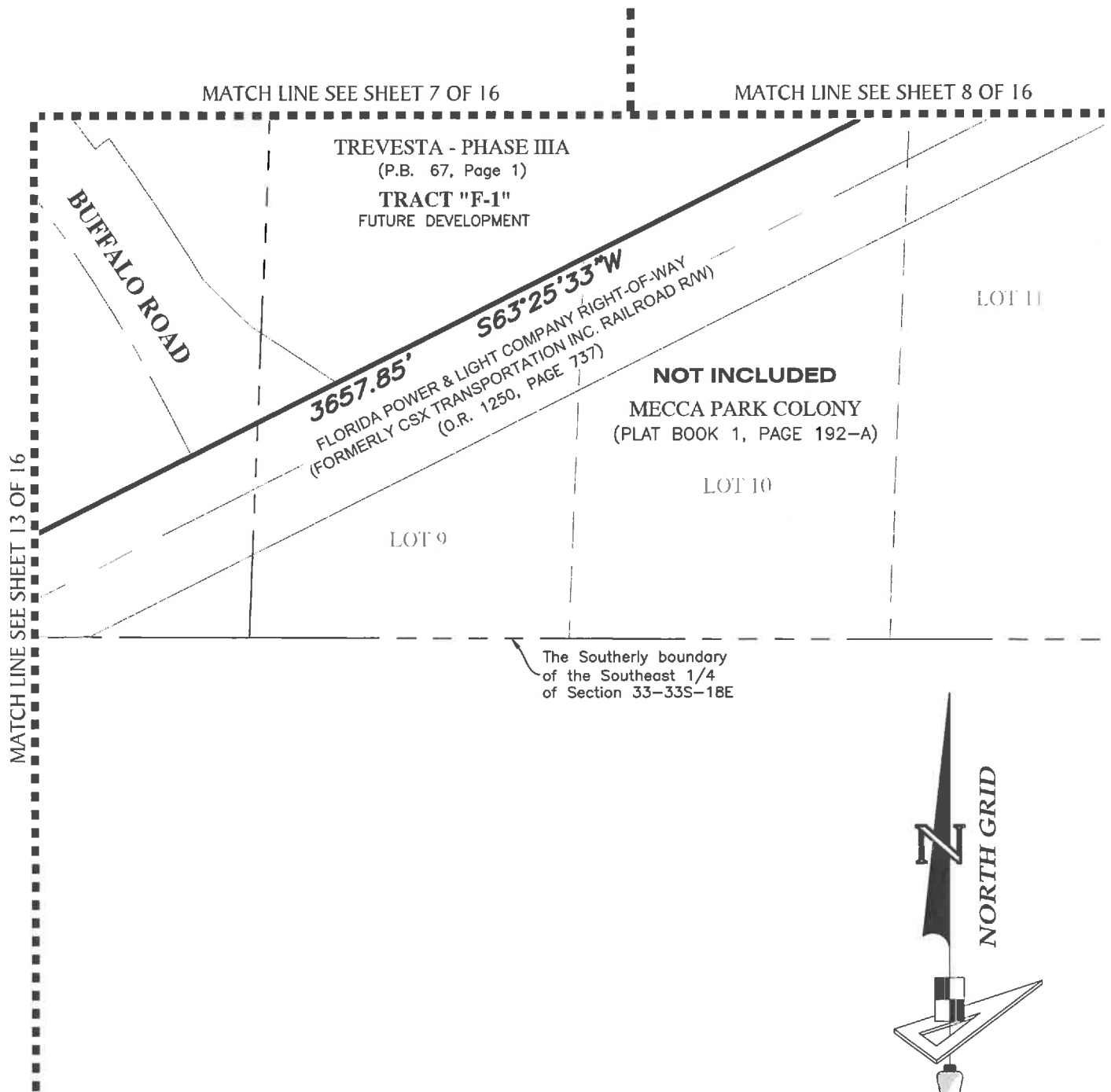
See Sheets 1 & 2 for Legal Description.  
See Sheet 3 for KEY MAP.  
See Sheets 4-14 for Sketch.  
See Sheets 15 & 16 for Line/Curve Tables.

213 Hobbs Street  
Tampa, Florida 33619  
Phone: (813) 248-8888  
Licensed Business No.: LB 7768

**GeoPoint**  
Surveying, Inc.

# Description Sketch

(Not A Survey)



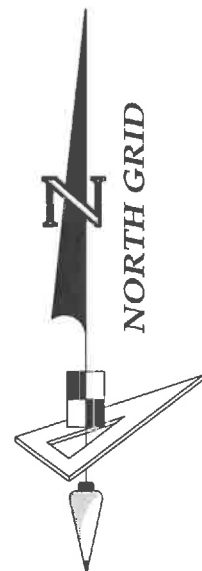
## LEGEND

P.B. ----- Plat Book  
Pg(s.) ----- Page(s)  
R/W ----- Right-of-way



SCALE: 1" = 150'

See Sheets 1 & 2 for Legal Description.  
See Sheet 3 for KEY MAP.  
See Sheets 4-14 for Sketch.  
See Sheets 15 & 16 for Line/Curve Tables.



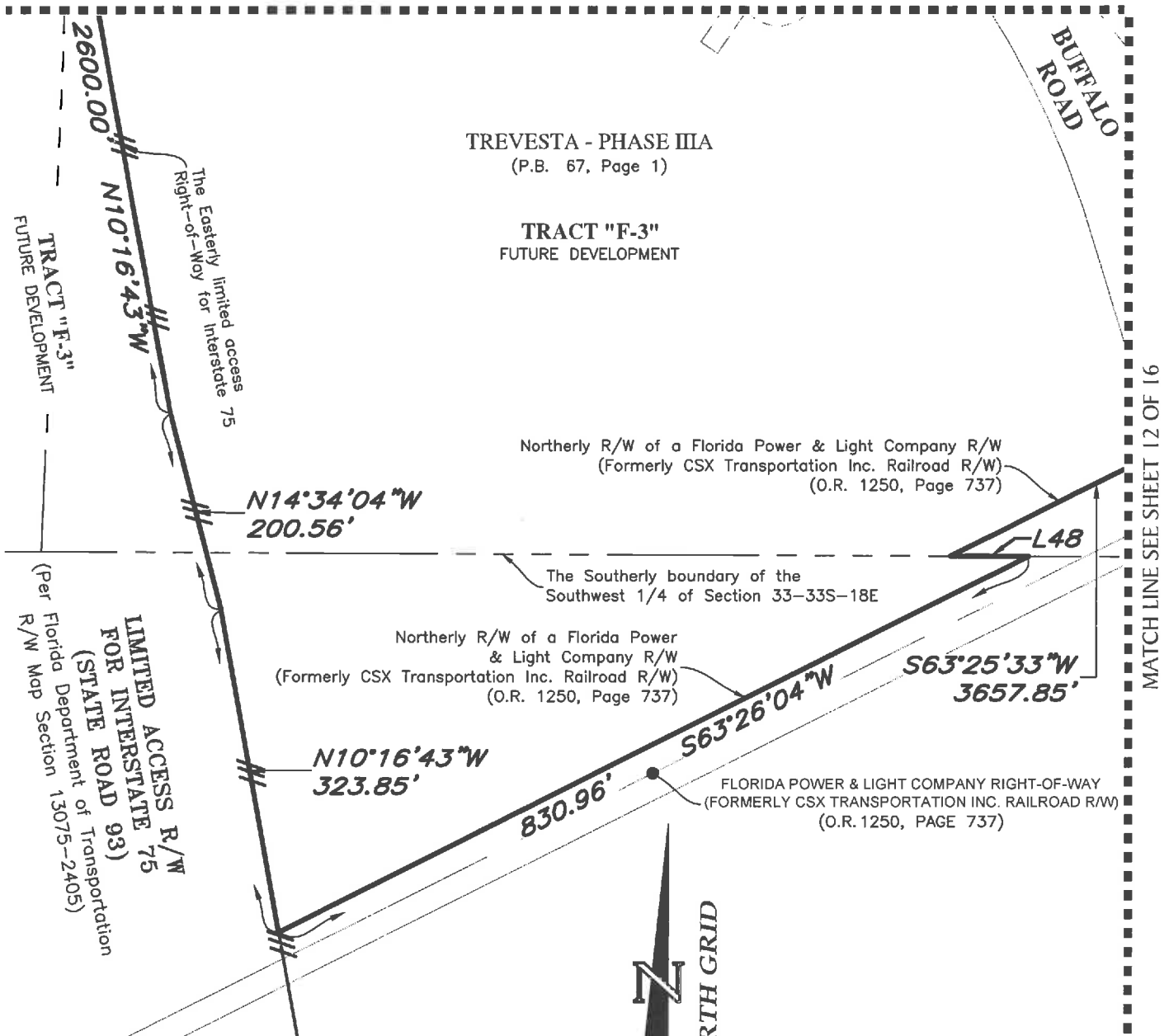
213 Hobbs Street  
Tampa, Florida 33619  
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Licensed Business No.: LB 7768

**GeoPoint**  
Surveying, Inc.

# Description Sketch

(Not A Survey)

MATCH LINE SEE SHEET 14 OF 16





# Description Sketch

(Not A Survey)

MATCH LINE SEE SHEET 5 OF 16

TREVESTA - PHASE IIIA  
(P.B. 67, Page 1)

TRACT "F-1"  
FUTURE DEVELOPMENT

BUFFALO ROAD

NW 1/4 OF SW 1/4  
SW 1/4 OF SW 1/4

NE 1/4 OF SW 1/4  
SE 1/4 OF SW 1/4

South boundary of Northeast 1/4 of the  
Southwest 1/4 of Section 33-33S-18E

TRACT "F-3"  
FUTURE DEVELOPMENT

TREVESTA - PHASE IIIA  
(P.B. 67, Page 1)

2600.00'  
The Easterly limited access  
Right-of-Way for Interstate 75  
N10°16'43"W  
LIMITED ACCESS R/W FOR INTERSTATE 75  
(Per Florida Department of Transportation  
R/W Map Section 13075-2405)

TRACT "F-3"  
FUTURE DEVELOPMENT



SCALE: 1" = 150'

MATCH LINE SEE SHEET 13 OF 16

## LEGEND

P.B. ----- Plat Book  
Pg(s.) ----- Page(s)  
R/W ----- Right-of-way

See Sheets 1 & 2 for Legal Description.  
See Sheet 3 for KEY MAP.  
See Sheets 4-14 for Sketch.  
See Sheets 15 & 16 for Line/Curve Tables.

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**GeoPoint**  
Surveying, Inc.

# Description Sketch

LINE DATA TABLE

NO.	BEARING	LENGTH
L1	N 79°43'17" E	170.00'
L2	N 84°19'55" E	149.07'
L3	S 34°33'55" E	17.14'
L4	S 72°59'30" E	7.44'
L5	S 22°20'37" E	12.13'
L6	S 56°14'44" E	24.07'
L7	S 27°00'30" E	30.88'
L8	S 26°16'27" E	27.86'
L9	S 07°07'54" E	34.50'
L10	S 79°46'03" E	14.42'
L11	S 21°00'39" E	10.55'
L12	S 62°17'36" E	61.12'
L13	N 76°56'11" E	25.89'
L14	S 89°37'55" E	83.69'
L15	S 74°50'30" E	59.77'
L16	S 83°49'47" E	80.11'
L17	N 85°46'07" E	22.06'
L18	S 60°17'11" E	40.97'
L19	N 66°34'31" E	50.77'
L20	N 87°50'22" E	52.93'

LINE DATA TABLE

NO.	BEARING	LENGTH
L21	S 87°11'47" E	46.05'
L22	N 77°07'26" E	58.03'
L23	S 83°58'04" E	64.46'
L24	S 63°12'04" E	16.41'
L25	S 44°53'59" E	26.03'
L26	N 89°21'04" E	173.11'
L27	N 89°18'28" E	148.78'
L28	S 01°51'43" W	50.00'
L29	S 04°31'03" E	97.21'
L30	S 16°49'11" W	51.46'
L31	S 09°21'22" W	26.32'
L32	S 04°40'41" E	63.68'
L33	S 32°04'05" W	31.00'
L34	S 58°57'04" E	37.46'
L35	S 06°44'45" W	51.10'
L36	S 15°23'04" W	65.54'
L37	N 80°21'31" W	31.14'
L38	S 65°14'08" W	54.99'
L39	N 84°15'46" W	46.31'
L40	S 68°20'40" W	26.32'

LINE DATA TABLE

NO.	BEARING	LENGTH
L41	N 89°46'03" W	54.64'
L42	S 40°51'52" E	166.78'
L43	S 40°02'38" E	120.00'
L44	N 55°38'28" E	170.00'
L45	N 60°42'30" E	120.00'
L46	S 39°04'31" E	50.00'
L47	N 50°55'29" E	150.78'
L48	S 89°44'42" E	77.04'

See Sheets 1 & 2 for Legal Description.  
 See Sheet 3 for KEY MAP.  
 See Sheets 4-14 for Sketch.  
 See Sheet 16 for Curve Table.

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**GeoPoint**  
 Surveying, Inc.



# Description Sketch

CURVE DATA TABLE					
NO.	RADIUS	DELTA	ARC	CHORD	BEARING
C1	4060.00'	5°30'45"	390.63'	390.48'	S 07°31'20" E
C2	3940.00'	0°54'08"	62.04'	62.04'	S 05°13'02" E
C3	30.00'	38°25'35"	20.12'	19.75'	S 53°46'43" E
C4	30.00'	33°54'07"	17.75'	17.49'	S 39°17'41" E
C5	30.00'	72°38'09"	38.03'	35.54'	S 43°26'59" E
C6	30.00'	41°16'57"	21.62'	21.15'	S 41°39'07" E
C7	30.00'	13°25'54"	7.03'	7.02'	N 83°39'08" E
C8	30.00'	14°47'26"	7.74'	7.72'	S 82°14'13" E
C9	30.00'	33°56'42"	17.77'	17.51'	S 77°15'32" E
C10	30.00'	29°20'00"	15.36'	15.19'	N 51°54'31" E
C11	30.00'	21°15'51"	11.13'	11.07'	N 77°12'27" E
C12	30.00'	4°57'51"	2.60'	2.60'	S 89°40'42" E
C13	30.00'	18°54'29"	9.90'	9.86'	N 86°34'41" E
C14	30.00'	20°46'00"	10.87'	10.81'	S 73°35'04" E
C15	30.00'	18°18'05"	9.58'	9.54'	S 54°03'02" E
C16	375.00'	5°55'33"	38.78'	38.77'	S 88°53'56" W
C17	25.00'	83°37'14"	36.49'	33.33'	S 46°19'40" E
C18	375.00'	0°49'14"	5.37'	5.37'	N 49°32'45" E
C19	255.00'	11°49'26"	52.62'	52.53'	N 55°52'05" E
C20	545.00'	2°52'42"	27.38'	27.38'	N 35°47'53" W
C21	375.00'	5°04'02"	33.16'	33.15'	N 31°49'31" W
C22	255.00'	19°23'41"	86.32'	85.91'	S 38°59'21" E
C23	365.00'	15°58'50"	101.80'	101.47'	S 56°40'36" E
C24	645.00'	23°22'14"	263.09'	261.27'	S 52°58'55" E
C25	645.00'	10°16'48"	115.72'	115.57'	S 31°42'50" E
C26	1145.00'	29°12'37"	583.74'	577.44'	N 36°19'10" E
C27	1855.00'	9°37'41"	311.72'	311.35'	N 26°31'42" E
C28	645.00'	1°56'39"	21.89'	21.89'	N 70°40'37" W
C29	475.00'	2°06'49"	17.52'	17.52'	N 68°38'53" W

See Sheets 1 & 2 for Legal Description.  
 See Sheet 3 for KEY MAP.  
 See Sheets 4-14 for Sketch.  
 See Sheet 15 for Line Table.

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 Tampa, Florida 33619  
 Phone: (813) 248-8888  
 Licensed Business No.: LB 7768



# Tab 14



Rizzetta & Company

# Trevesta Community Development District

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## Master Special Assessment Allocation Report

### Assessment Area Two

12750 Citrus Park Lane  
Suite 115  
Tampa, FL 33625  
[www.rizzetta.com](http://www.rizzetta.com)

August 6, 2020

## TABLE OF CONTENTS

	<u>Page</u>
I. INTRODUCTION .....	1
II. DEFINED TERMS.....	1
III. DISTRICT INFORMATION.....	2
IV. CAPITAL IMPROVEMENT PROGRAM.....	2
V. MASTER ASSESSMENT ALLOCATION – MAXIMUM ASSESSMENT AREA TWO ASSESSMENTS....	3
VI. ADDITIONAL STIPULATIONS.....	6
EXB “A” ALLOCATION METHODOLOGY.....	7

## INDEX OF TABLES

<u>Table</u>	<u>Description</u>	<u>Page</u>
1	CURRENT DEVELOPMENT PLAN.....	A-1
2	TOTAL CIP COST DETAIL.....	A-2
3	ASSESSMENT AREA TWO COST ALLOCATION.....	A-3
4	FINANCING INFORMATION – MAXIMUM ASSESSMENT AREA TWO BONDS.....	A-4
5	FINANCING INFORMATION – MAXIMUM ASSESSMENT AREA TWO ASSESSMENTS.....	A-4
6	ASSESSMENT ALLOCATION – MAXIMUM ASSESSMENT AREA TWO ASSESSMENTS.....	A-5
	MAXIMUM ASSESSMENT AREA TWO ASSESSMENT LIEN ROLL.....	A-6
	ASSESSMENT AREA TWO LEGAL DESCRIPTION.....	



## I. INTRODUCTION

This Master Special Assessment Allocation Report for Assessment Area Two is being presented in anticipation of financing a capital infrastructure project by the Trevesta Community Development District (“District”), a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes. Rizzetta & Company, Inc. has been retained to prepare a methodology for allocating the special assessments related to the District’s infrastructure project, relating to Assessment Area Two.

The District previously declared special assessments for Assessment Area Two in resolution #2015-28 and levied the special assessments for Assessment Area Two in resolution #2015-35; however, the Master Special Assessment Allocation Report associated with those assessments was later rescinded in resolution #2018-11. Therefore, this report will restart that process and will detail the maximum parameters for the future financing program the District will undertake for Assessment Area Two, as well as determine the manner in which the special assessments will be allocated among all the landowners within Assessment Area Two that will benefit from the portion of the capital infrastructure project for Assessment Area Two.

## II. DEFINED TERMS

**“Assessment Area One”** – An assessment area within the District, consisting of 247.477 acres.

**“Assessment Area One Project”** – The portion of the CIP that is allocable to the development of Assessment Area One.

**“Assessment Area Two”** – An assessment area within the District, consisting of approximately 163.96 acres.

**“Assessment Area Two Project”** – The portion of the CIP that is allocable to the development of Assessment Area Two.

**“Capital Improvement Program”** – (or “CIP”) Construction and/or acquisition of public infrastructure planned for the District. The cost for the Capital Improvement Program is estimated to be \$22,900,000, as specified in the Report of District Engineer dated August 6, 2020. The Capital Improvement Program will be constructed as two (2) separate projects to coincide with the development of Assessment Area One and Assessment Area Two. The portion of the CIP allocated to Assessment Area Two is estimated to be \$8,577,000.

**“Developer”** – VK Trevesta, LLC is the master Developer of the residential community within the District.

**“District”** – Trevesta Community Development District.

**“District Engineer”** – Morris Engineering & Consulting LLC.



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**“Engineer’s Report”** – Report of the District Engineer dated August 6, 2020.

**“Equivalent Assessment Unit” or “EAU”** – Allocation factor which reflects a quantitative measure of the amount of special benefit conferred by the District’s CIP on a particular land use, relative to other land uses.

**“Maximum Assessment Area Two Assessments”** – The maximum amount of special assessments to be levied against an Assessment Area Two parcel in relation to the Assessment Area Two CIP.

**“Platted Units”** – Lands within Assessment Area Two, configured into their intended end-use and subject to a recorded plat.

**“Unplatted Parcels”** – Undeveloped lands or parcels within Assessment Area Two not yet subject to a recorded plat in their final end-use configuration.

### III. DISTRICT INFORMATION

Trevesta Community Development District was established pursuant to Manatee County Ordinance #15-20, which became effective May 5, 2015.

The District is located in Manatee County, Florida lying within Sections 28 and 33, Township 33 South, Range 18 East and Section 4, Township 34 South, Range 18 East; more precisely the southeast quadrant of the intersection of 69th Street East and Interstate 75. The District currently encumbers 411.437 acres. It is anticipated that the District will contain two separate assessment areas, Assessment Area One and Assessment Area Two. This report with focus only on Assessment Area Two, which encumbers 163.96 acres within the District.

Table 1 illustrates the Developer’s current development plan for the District. While Table 2 reflects a breakdown of the costs of the Capital Improvement Program for Assessment Area One and Assessment Area Two.

### IV. CAPITAL IMPROVEMENT PROGRAM

The total CIP to be constructed and/or acquired by the District includes, but is not limited to, roadways, stormwater management, utilities (water, sewer), offsite improvements, landscaping and lighting, along with professional fees and contingencies. The total CIP is estimated to cost \$22,900,000, as shown in detail on Table 2. The estimated construction costs of the CIP identified above have been updated from the Engineer’s Report of May 18, 2015 and were provided in the Report of the District Engineer dated August 6, 2020.

The total CIP costs have and will be allocated by assessment area and the District will issue bonds to fund a portion of the CIP necessary for the development of Assessment Area Two. Accordingly, the estimated cost value of the Assessment Area Two Project has been calculated at \$8,577,000, which was provided by the District Engineer, as shown on Table 2.



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Table 3 demonstrates the allocation of the estimated Assessment Area Two Project costs among the current District development plan for Assessment Area Two. The costs are allocated using EAU factors, which have the effect of stratifying the costs based on land use. This method of EAU allocation for a residential development meets statutory requirements and is commonly accepted in the industry and the method utilized for prior bond issuances by the District.

## **V. MASTER ASSESSMENT ALLOCATION – MAXIMUM ASSESSMENT AREA TWO ASSESSMENTS**

Unlike property taxes, which are ad valorem in nature, a community development district may levy special assessments under Florida Statutes Chapters 170, 190 and 197 only if the parcels to be assessed receive special benefit from the infrastructure improvements acquired and/or constructed by the District. Special benefits act as a logical connection to property from the improvement system or services and facilities being constructed. These special benefits are peculiar to certain assessable lands within the designated assessment area within the District and differ in nature to those general or incidental benefits that landowners outside the designated assessment area within the District or the general public may enjoy. A district must also apportion or allocate its special assessments so that the assessments are fairly and reasonably distributed relative to the special benefit conferred. Generally speaking, this means the amount of special assessment levied on a parcel shall not exceed the amount of special benefit received by that parcel. A district typically may develop and adopt an assessment methodology based on front footage, square footage, or any other reasonable allocation method, so long as the assessment meets the benefit requirement, and so long as the assessments are fairly and reasonably allocated.

### **A. Benefit Analysis**

It is anticipated that the CIP will provide special benefit to lands within the District. The total infrastructure project is a District-wide system of improvements and was designed specifically to facilitate the development of District properties into a viable community, from both a legal and socioeconomic standpoint. Therefore, special benefits will accrue to the land uses within the District. Similarly, it is expected that the improvements allocated to Assessment Area One shall primarily benefit the lands solely within Assessment Area One, and the improvements allocated to Assessment Area Two will primarily benefit the lands solely within Assessment Area Two.

Valid special assessments under Florida law have two requirements. First, the properties assessed must receive a special benefit from the improvements paid for via the assessments. Second, the assessments must be fairly and reasonably allocated to the properties being assessed. If these two requirements are met, Florida law provides the District's board of supervisors with the ability to use discretion in determining the allocation of the assessments as long as the manner in which the board allocates the assessments is fairly and reasonably determined.

Florida Statute 170.201 states that the governing body of a municipality may apportion costs of such special assessments based on:

- (a) The front or square footage of each parcel of land; or
- (b) An alternative methodology, so long as the amount of the assessment for each



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parcel of land is not in excess of the proportional benefits as compared to other assessments on other parcels of land.

Based on discussions with the District Engineer, evaluation of their report, and the Developer regarding the Assessment Area Two CIP, it has been determined that the manner to allocate the assessments for this bond issuance is to be based on the front footage of each Platted Unit.

Table 3 demonstrates the allocation of the estimated costs allocated to the various planned unit types for Assessment Area Two. The costs are allocated using EAU factors, which have the effect of stratifying the costs based on land use. These EAU factors, which utilize a 50' lot frontage as the standard lot size, are provided on Table 3. This method of EAU allocation based on lot front footage meets statutory requirements and is commonly accepted in the industry.

### **B. Anticipated Bond Issuance**

As described above, it is expected that the District will issue bonds in one or more series to fund a portion of the CIP supporting the development of the revised Assessment Area Two. Notwithstanding the description of the Maximum Assessments below, landowners will not have a payment obligation until the issuance of bonds, at which time the fixed assessment amounts securing those bonds, as well as a collection protocol, will be determined. Please note that the preceding statement only applies to capital assessments and shall have no effect on the ability of the District to levy assessments and collect payments related to the operations and maintenance of the District or otherwise. The special assessments securing each bond series may be made payable in no more than 30 yearly installments, excluding any capitalized period.

A maximum bond sizing for Assessment Area Two has been provided in Table 4. This maximum bond amount has been calculated using conservative financing assumptions and represents a scenario in which the entire portion of CIP allocable to Assessment Area Two is funded with bond proceeds. However, the District is not obligated to issue bonds at this time, and similarly may choose to issue bonds in an amount lower than the maximum amount, which is expected. Furthermore, the District may issue bonds in various par amounts, maturities and structures up to the maximum principal amount. Table 6 represents the Maximum Assessment Area Two Assessments necessary to support repayment of the maximum Assessment Area Two bonds.

If the District issues multiple series of bonds to fund the Assessment Area Two portion of the CIP, assessments securing repayment of such bonds will be assigned on a "first-platted, first-assessed" basis. In other words, as units become subject to a recorded plat or parcels are sold with unit entitlements, the principal amount of assessments assigned to such units or parcels will secure the bond series with the earliest issuance date. This process will continue until the entire principal amount of such bond series has been secured, at which time assessments will begin securing the next-earliest bond issuance, and so on.

This master assessment allocation methodology is intended to establish the



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necessary benefit and fair and reasonable allocation findings for a master assessment lien, which may give rise to one or more individual assessment liens relating to individual bond issuances necessary to fund all or a portion of the project(s) referenced herein. All such liens shall be within the benefit limits established herein and using the allocation methodology described herein, and shall be described in one or more supplemental reports, without the need for a further public hearing.

As set forth in any supplemental report, and for any particular bond issuance, the developer may opt to “buy down” the assessments on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, and in order for assessments to reach certain target levels. Note that any “true-up,” as described herein, may require a payment to satisfy “true-up” obligations as well as additional contributions to maintain such target assessment levels.

### **C. Maximum Assessment Methodology**

Initially, the District will be imposing a master Maximum Assessment Area Two Assessment lien based on the maximum benefit conferred on each assessable Assessment Area Two parcel by the portion of the CIP allocable to Assessment Area Two. Accordingly, Table 6 reflects the Maximum Assessment Area Two Assessments per Platted Unit. Because the District may issue bonds in various par amounts, maturities and structures, the special assessments necessary to secure repayment of those bonds will not exceed the amounts on Table 6. It is expected that the standard long-term special assessments borne by property owners will be lower than the amounts in Table 6 and will reflect assessment levels which conform with the current market.

Some of the lands subject to the Maximum Assessment Area Two Assessments are Unplatted Parcels. Assessments will be initially levied on these Unplatted Parcels on an equal assessment per acre basis. At the time parcels are platted or otherwise subdivided into Platted Units, individual Maximum Assessment Area Two Assessments will be assigned to those Platted Units at the per-unit amounts described in Table 6, thereby reducing the Maximum Assessment Area Two Assessments encumbering the Unplatted Parcels by a corresponding amount. Any unassigned amount of Maximum Assessment Area Two Assessments encumbering the remaining Unplatted Parcels will continue to be calculated and levied on an equal assessment per acre basis.

In the event an Unplatted Parcel is sold to a third party not affiliated with the Developer, Maximum Assessment Area Two Assessments will be assigned that Unplatted Parcel based on the maximum total number of Platted Units assigned by the Developer to that Unplatted Parcel. Any such assignment of planned Platted Units by the Developer is subject to District staff review and must be reasonable based on current development plans. The owner of that Unplatted Parcel will be responsible for the total assessments applicable to the Unplatted Parcel, regardless of the total number of Platted Units ultimately platted. These total assessments are fixed to the Unplatted Parcel at the time of sale. If the Unplatted Parcel is subsequently sub-divided into small parcels, the total assessments initially allocated to the Unplatted Parcel will be re-allocated to the smaller parcels pursuant to the methodology as described herein (i.e. equal assessment per acre until platting).



In the event that developable lands that derive benefit from the CIP are added to the District's Assessment Area Two boundaries, whether by boundary amendment or increase in density, Maximum Assessment Area Two Assessments may be allocated to such lands, pursuant to the methodology described herein, and to the extent required to maintain a fair and reasonable allocation of assessments, and as determined by the District.

Because this methodology assigns defined, fixed assessments to Platted Units, the District's assessment program is predicated on the development of lots in the manner described in Table 1. However, if a change in development results in a net decrease in the overall principal amount of Assessment Area Two Assessments able to be assigned to the lands within Assessment Area Two, then a "true-up payment," equal to the shortfall in Assessment Area Two Assessments (including principal and applicable interest, as well as any collection fees and costs), will be required to cure the deficiency. If a change in development would result in a net increase in the overall principal amount of Assessment Area Two Assessments able to be assigned to Assessment Area Two, then the District may undertake a pro rata reduction of Assessment Area Two Assessments for all assessed properties within Assessment Area Two or may take such other action permitted by law. The "true-up" requirements described herein are part of the District's assessment lien and will be described in more detail in the District's applicable assessment resolution(s) and a "true-up" agreement with the Developer.

In the event that the Assessment Area Two Project is not completed, required contributions are not made, or under certain other circumstances, the District may elect to reallocate the special assessments, and the District expressly reserves the right to do so, provided however that any such reallocation shall not be construed to relieve any party of contractual or other obligations to the District.

## **VI. ADDITIONAL STIPULATIONS**

Certain financing, development, and engineering data was provided by members of District staff including the District Underwriter, District Engineer and the Developer. The allocation methodology described herein was based on information provided by those professionals. Rizzetta & Company, Inc. makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this report.

Rizzetta & Company, Inc., does not represent the Trevesta Community Development District as a Municipal Advisor or Securities Broker nor is Rizzetta & Company, Inc., registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Rizzetta & Company, Inc., does not provide the Trevesta Community Development District with financial advisory services or offer investment advice in any form.



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**EXHIBIT A:**

**ALLOCATION METHODOLOGY**



Rizzetta & Company

**TREVESTA  
COMMUNITY DEVELOPMENT DISTRICT  
ED MASTER SPECIAL ASSESSMENT ALLOCATION R  
ASSESSMENT AREA TWO**

TABLE 1: CURRENT DEVELOPMENT PLAN		
PRODUCT	ASSESSMENT AREA TWO	
Townhome (38')	90	Units
Single Family 50'	178	Units
Single Family 60'	36	Units
TOTAL:	304	

**TREVESTA  
COMMUNITY DEVELOPMENT DISTRICT  
DED MASTER SPECIAL ASSESSMENT ALLOCATION RE  
ASSESSMENT AREA TWO**

**TABLE 2: TOTAL CIP COST DETAIL**

<b>IMPROVEMENTS</b>	<b>ASSESSMENT AREA TWO</b>
Roadways (Outside of Gates)	\$1,600,000
Shared Roadways (Outside of Gates)	\$174,000
Stormwater Management	\$2,500,000
Utilities (Water, Sewer)	\$1,550,000
Shared Utilities (Water, Sewer)	\$100,000
Offsite Improvements	\$100,000
Landscaping/Lighting	\$1,250,000
Professional Services	\$500,000
Shared Professional Services	\$18,000
Contingency	\$750,000
Shared Contingency	\$35,000
<b>TOTAL:</b>	<b>\$8,577,000</b>

NOTE: Infrastructure cost estimates provided by District Engineer.

**TREVESTA  
COMMUNITY DEVELOPMENT DISTRICT  
AMENDED MASTER SPECIAL ASSESSMENT ALLOCATION REPORT  
ASSESSMENT AREA TWO**

**TABLE 3: ASSESSMENT AREA TWO COST ALLOCATION**

<b>DESCRIPTION</b>	<b>EAU FACTOR</b>	<b>UNITS</b>	<b>TOTAL COSTS</b>	<b>PER UNIT COSTS</b>
Townhome (38')	<b>0.76</b>	90	\$2,652,201	\$29,469
Single Family 50'	<b>1.00</b>	178	\$6,901,926	\$38,775
Single Family 60'	<b>1.20</b>	36	\$1,675,074	\$46,530
		<b>304</b>	<b>\$8,577,000</b>	



**TREVESTA  
COMMUNITY DEVELOPMENT DISTRICT  
AMENDED MASTER SPECIAL ASSESSMENT ALLOCATION REPORT  
ASSESSMENT AREA TWO**

**TABLE 4: FINANCING INFORMATION - MAXIMUM ASSESSMENT AREA TWO BONDS**

Maximum Coupon Rate	6.000%
Maximum Annual Debt Service ("MADS")	\$760,997
<b>SOURCES:</b>	
<b>MAXIMUM PRINCIPAL AMOUNT</b>	<b><u>\$10,475,000</u> (1)</b>
Total Net Proceeds	\$10,475,000
<b>USES:</b>	
Construction Account	(\$8,577,000)
Debt Service Reserve Fund (100% of MADS)	(\$760,997)
Capitalized Interest (12 months)	(\$628,500)
Costs of Issuance	(\$300,000)
Underwriter's Discount (2%)	(\$209,500)
Rounding	<u>\$997</u>
Total Uses	(\$10,475,000)

(1) The District is not obligated to issue this amount of bonds.

**TABLE 5: FINANCING INFORMATION  
MAXIMUM ASSESSMENT AREA TWO ASSESSMENTS**

Maximum Interest Rate	6.000%
<b>Aggregate Initial Principal Amount</b>	<b>\$10,475,000</b>
Aggregate Annual Installment	\$760,997 (1)
Estimated County Collection Costs	3.00% \$23,536 (2)
Maximum Early Payment Discounts	4.00% <u>\$32,689</u> (2)
Estimated Total Annual Installment	\$817,222

(1) Based on MADS for the Maximum Bonds.

(2) May vary as provided by law.

**TREVESTA  
COMMUNITY DEVELOPMENT DISTRICT  
AMENDED MASTER SPECIAL ASSESSMENT ALLOCATION REPORT  
ASSESSMENT AREA TWO**

**TABLE 6: ASSESSMENT ALLOCATION - MAXIMUM ASSESSMENT AREA TWO ASSESSMENTS <sup>(1)</sup>**

<b>PRODUCT</b>	<b>UNITS</b>	<b>EAU</b>	<b>PRODUCT TOTAL PRINCIPAL <sup>(2)</sup></b>	<b>PER UNIT PRINCIPAL</b>	<b>PRODUCT ANNUAL INSTLMT. <sup>(2)(3)</sup></b>	<b>PER UNIT INSTLMT. <sup>(3)</sup></b>
Townhome (38')	90	0.76	\$2,474,068	\$27,490	\$193,018	\$2,145
Single Family 50'	178	1.00	\$6,438,363	\$36,171	\$502,298	\$2,822
Single Family 60'	36	1.20	\$1,562,569	\$43,405	\$121,906	\$3,386
<b>TOTAL</b>	<b>304</b>		<b>\$10,475,000</b>		<b>\$817,222</b>	

(1) Represents maximum assessments based on allocation of the Assessment Area Two construction costs. Actual imposed amounts expected to be lower.

(2) Product total shown for illustrative purposes only and are not fixed per product type.

(3) Includes estimated Manatee County collection costs/payment discounts, which may fluctuate.

**TREVESTA  
COMMUNITY DEVELOPMENT DISTRICT  
MAXIMUM ASSESSMENT AREA TWO LIEN ROLL**

<b>Parcel</b>	<b>Owner</b>	<b>Max Principal</b>	<b>Max Annual (1)</b>
*See attached legal description	VK TREVESTA LLC	\$10,475,000	\$817,222

		<b>\$10,475,000</b>	<b>\$817,222</b>	(2)
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(1) Includes estimated county collection costs/payment discounts, which may fluctuate.

# Tab 15

## RESOLUTION 2020-12

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

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

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

**WHEREAS**, the District hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the portion ("**Assessment Area Two Project**") of the infrastructure improvements comprising the District's overall capital improvement plan for what is known as Trevesta Phase IIIA or "Village E" ("**Assessment Area Two**") of the District, as described in the *District Engineer's Report*, dated August 6, 2020, which is attached hereto as **Exhibit A** and incorporated herein by reference; and

**WHEREAS**, it is in the best interest of the District to pay for all or a portion of the cost of the Assessment Area Two Project by the levy of special assessments ("**Assessment Area Two Assessments**") on Assessment Area Two, using the methodology set forth in that *Master Special Assessment Allocation Report – Assessment Area 2* dated August 6, 2020, which is attached hereto as **Exhibit B**, incorporated herein by reference, and on file with the District Manager at c/o Rizzetta & Company, 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912, (239) 936-0913 ("**District Records Office**");

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

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

2. **DECLARATION OF ASSESSMENT AREA TWO ASSESSMENTS.** The Board hereby declares that it has determined to make the Assessment Area Two Project and to defray all or a portion of the cost thereof by the Assessment Area Two Assessments.

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

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

- A. The total estimated cost of the Assessment Area Two Project is **\$8,577,000** (“**Estimated Cost**”).
- B. The Assessment Area Two Assessments will defray approximately **\$10,475,000**, which is the anticipated maximum par value of any bonds and which includes all or a portion of the Estimated Cost, as well as other financing-related costs, as set forth in **Exhibit B**, and which is in addition to interest and collection costs. On an annual basis, the Assessment Area Two Assessments will defray no more than **\$760,997** per year, again as set forth in **Exhibit B**.
- C. The manner in which the Assessment Area Two Assessments shall be apportioned and paid is set forth in **Exhibit B**, as may be modified by supplemental assessment resolutions. The Assessment Area Two Assessments will constitute a “master” lien, which may be imposed without further public hearing in one or more separate liens each securing a series of bonds, and each as determined by supplemental assessment resolution. With respect to each lien securing a series of bonds, the special assessments shall be paid in not more than (30) thirty yearly installments. The special assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessment Area Two Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Assessment Area Two Assessments may be collected as is otherwise permitted by law, including but not limited to by direct bill. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **DESIGNATING THE LANDS UPON WHICH THE ASSESSMENT AREA TWO ASSESSMENTS SHALL BE LEVIED.** The Assessment Area Two Assessments securing the Assessment Area Two Project shall be levied on Assessment Area Two, as described in **Exhibit B**, and as further designated by the assessment plat hereinafter provided for.

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

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

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

**NOTICE OF PUBLIC HEARINGS**

DATE:	_____ , _____ , 2020
TIME:	_____
LOCATION:	_____ _____

It is anticipated that the public hearings will take place at the location above. In the event that the COVID-19 public health emergency prevents the hearings from occurring in-person, the District may conduct the public hearings by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69 and 20-150, issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*.

*While it may be necessary to hold the above referenced public hearings utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the hearings can do so telephonically at \_\_\_\_\_, Participant Code: \_\_\_\_\_. Participants are strongly encouraged to submit questions and comments to the District Manager's Office by \_\_\_\_\_ [Date & Time a.m./p.m.] in advance of the hearings to facilitate the Board's consideration of such questions and comments during the hearings.*

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

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

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

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

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

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

**PASSED AND ADOPTED** this 6th day of August, 2020.

ATTEST:

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT**

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Secretary/Asst. Secretary

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Chairman

**Exhibit A:** *District Engineer's Report*, dated August 6, 2020

**Exhibit B:** *Master Special Assessment Methodology Report*, dated August 6, 2020



**Exhibit A**

*District Engineer's Report, dated August 6, 2020*

**Exhibit B**

*Master Special Assessment Methodology Report, dated August 6, 2020*