

Grove Resort Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817; 407.723.5900

www.groveresortcdd.com

The following is the proposed agenda for the Auditor Selection Committee and Board of Supervisors' Meetings for the Grove Resort Community Development District scheduled to be held **at 14501 Grove Resort Avenue, Winter Garden, Florida 34787 on August 11, 2026, at 10:00 a.m.**

To attend the meeting by phone, please use the conference call information below:

Phone: 1-844-621-3956

Access Code: **2539 895 0958**

AUDITOR SELECTION COMMITTEE MEETING AGENDA

- Roll Call to Confirm Quorum
- Review of Auditing Services Proposals
 1. Berger, Toombs, Elam, Gaines & Frank
 2. Grau & Associates
 3. McIntosh CPA
 4. Richie Tandoc PA
- Ranking of Auditing Services Proposals

Adjournment

BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

- Roll Call to Confirm Quorum
- Public Comment Period *[for any member of the public desiring to speak on any proposition before the Board]*
 1. **Consideration of Minutes of the July 14, 2026, Board of Supervisors' Meeting**
 2. **Consideration of Resolution 2026-06, Setting a Regular Meeting Schedule for Fiscal Year 2026-2027**
 3. **Consideration of Resolution 2026-07, Adopting Goals, Objectives, and Performance Measures and Standards**

Business Matters

4. **Consideration of Updated FY27 CapEx Plan**
5. **Consideration of 5-Year CapEx Plan** *(provided under separate cover)*
6. **Public Hearing on the Adoption of the Fiscal Year 2026-2027 Budget**
 - a. **Public Comments and Testimony**
 - b. **Board Comments**
 - c. **Consideration of Resolution 2026-08, Adopting the Fiscal Year 2026-2027 Budget and Appropriating Funds**
 - d. **Consideration of Resolution 2026-09, Adopting an Assessment Roll for the Fiscal Year 2026-2027 and Certifying Special Assessments for Collection**

7. Public Hearing on the Adoption of Rules of Procedure
 - a. Public Comments and Testimony
 - b. Board Comments
 - c. Consideration of Resolution 2026-10, Adopting Revised Rules of Procedure
8. Consideration of Addendum to Proposal for Installation of Dock Power Conduit with Greater Florida Electrical Contractors
9. Consideration of RFP for Pool Maintenance Services
10. Consideration of Recommendation of the Auditor Selection Committee
11. Review and Acceptance of the Public Facilities Report (*provided under separate cover*)
12. Update of Proposed Accolades Phase 2 East Landscape Buffer
13. Ratification of Payment Authorization Nos. 264 – 266
14. Review of Monthly Financials

Other Business

15. Staff Reports
 - District Counsel
 - District Engineer
 - Facilities Manager
 - District Manager: Next meeting September 8, 2026
16. Supervisor Requests and Audience Comments

Adjournment



Grove Resort Community Development District

Review of Auditing Services Proposals



Grove Resort Community Development District

Berger, Toombs, Elam, Gaines & Frank

**GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

July 22, 2026

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

July 22, 2026

Grove Resort Community Development District
PFM Management Services LLC
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Grove Resort Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Grove Resort Community Development District. We will provide you with top quality, responsive service.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

Grove Resort Community Development District
July 22, 2026

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

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

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

Thank you again for the opportunity to submit this proposal to Grove Resort Community Development District.

Very truly yours,

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 70 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and for St. Lucie County for over 34 years. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 100 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

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

Professional Staff Resources (Continued)

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

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 70 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

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

Gateway Services Community
Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

Clearwater Cay Community
Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

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

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$18,000 for the years ending September 30, 2026 and 2027, \$18,540 for the year ending September 30, 2028 and \$19,075 for the years ending September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Grove Resort Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Grove Resort Community Development District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience
--

Matthew Gonano, CPA

Director – 14 years total experience

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Director – 12 years

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

Professional Experience

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker, CPA

Director – 10 years

Education

- ♦ Indian River State College, B.S. – Accounting

Registrations

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

Professional Affiliations/Community Service

- ♦ Member of the American Institute of Certified Public Accountants
- ♦ Member of the Florida Institute of Certified Public Accountants
- ♦ Affiliate of the Government Finance Officers Association

Professional Experience

- ♦ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ♦ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ♦ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ♦ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience
--

Jonathan Herman, CPA

Director – 12 years

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

Professional Experience

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
 - Governmental Accounting Report and Audit Update
 - Annual Update: Government Accounting Reporting and Auditing
 - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 34 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience
--

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Paul Daly

Senior Accountant – 14 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Manager – 11 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Tifanee Terrell, CPA

Senior Accountant – 5 years

Education

- ♦ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

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

Continuing Professional Education

- ♦ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Dylan Dixon

Senior Accountant – 4 years

Education

- ♦ Indian River State College, B.S. – Accounting
- ♦ Florida Gulf Coast University, M.S. – Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Brennen Moore

Staff Accountant – 3 years

Education

- ♦ Indian River State College, B.S. – Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Katie Gifford

Staff Accountant – 2 years

Education

- ♦ Indian River State College, B.S. – Accounting

Professional Experience

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

Continuing Professional Education

- ♦ Ms. Gifford participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Rayna Zicari

Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Deandre McFadden

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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



6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155

DGPerry.com

Report on the Firm's System of Quality Control

December 4, 2025

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

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.

DG Perry





Grove Resort Community Development District

Grau & Associates



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

GROVE RESORT

Community Development District

Due Date: July 22, 2026
5:00PM

Submitted to:

Grove Resort
Community Development District
c/o District Manager
3501 Quadrangle Blvd, Suite 270
Orlando, Florida 32817

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

July 22, 2026

Grove Resort Community Development District
c/o District Manager
3501 Quadrangle Boulevard, Suite 270
Orlando, Florida 32817

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Grove Resort Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

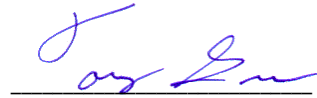
Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



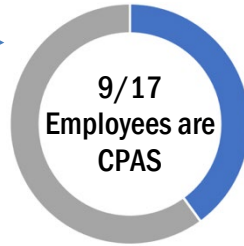
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
12 Professional Staff
2 Administrative Professionals



2005

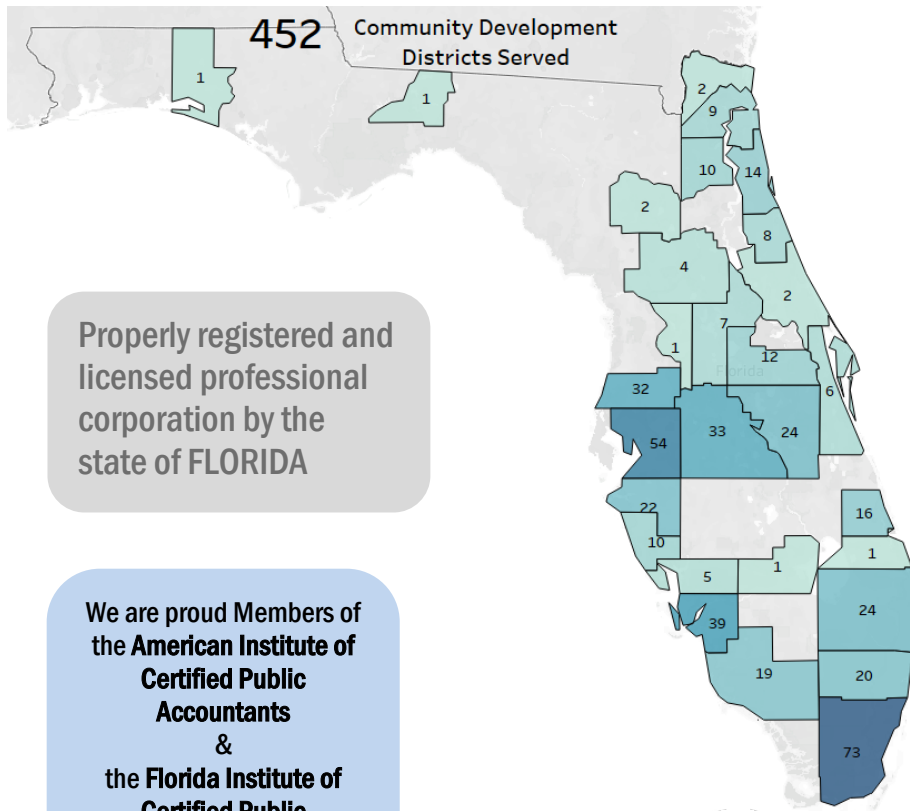
Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

Report on the Firm's System of Quality Control

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.



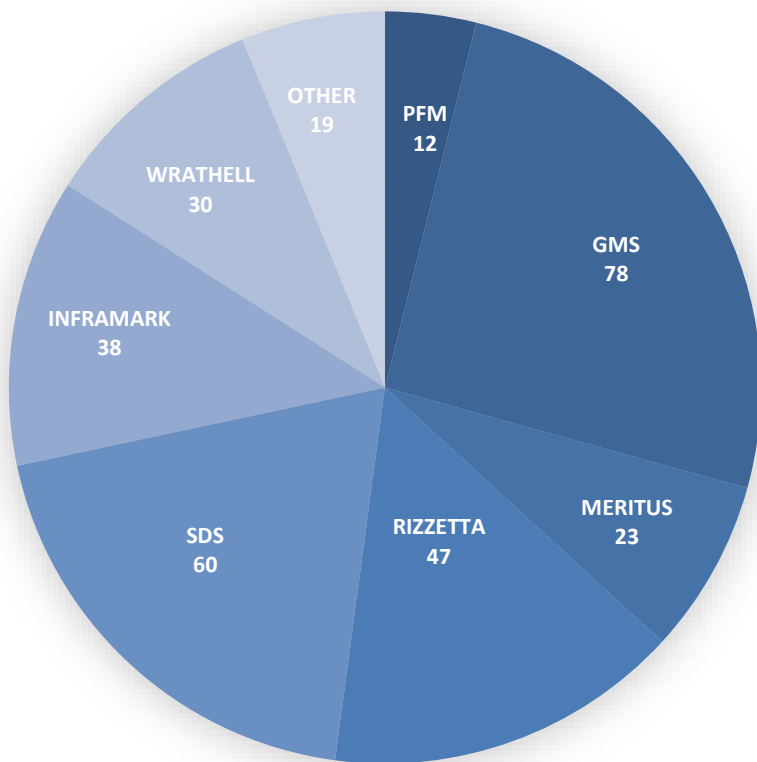
Prida Guida & Perez, P.A.

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)

Years Performing Audits: 10+

CPE (last 2 years):

Government

Accounting, Auditing:

28 hours; Accounting,

Auditing and Other:

88 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
58
82 (includes of 4 hours of Ethics CPE)



Ben Steets, CPA, *Partner*

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verona Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

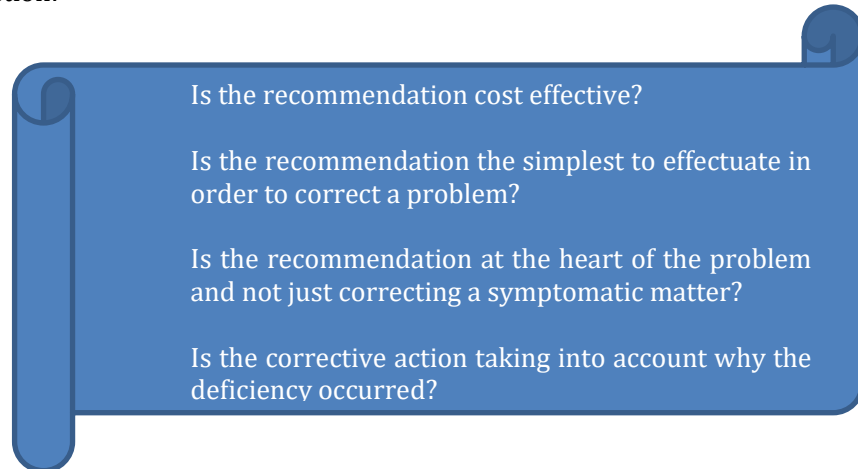
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$18,000
2027	\$18,500
2028	\$19,000
2029	\$19,500
2030	<u>\$20,000</u>
TOTAL (2026-2030)	<u>\$95,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing **Grove Resort Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**



Grove Resort Community Development District

McIntosh CPA

Independent Audit Service Proposal



2385 NW Executive Center Dr.
Boca Raton, FL 33431

rmcintoshcpa.com

Prepared for Grove Resort Community Development District

Prepared By:
McIntosh CPA

July 22, 2026

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Transmittal Letter



July 22, 2026

Board of Supervisors
Grove Resort Community Development District
Orange County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Grove Resort Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency.

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
President

Statement of Understanding and Scope of Work

The Grove Resort Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

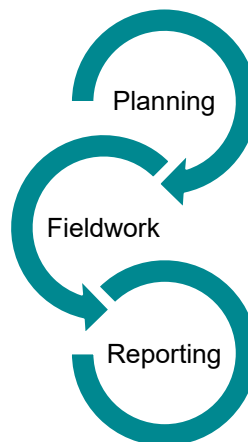
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline of June 1st and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.

Test of details – these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings over 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071



RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel McIntosh, CPA

2385 NW Executive Center
Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA

CSDA

FASD

FICPA

FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
McIntosh CPA
Founder & President
- 2005 - 2023
Grau & Associates
Audit Staff 2005 - 2009
Audit Senior 2009 -2011
Audit Manager 2011 - 2014,
Audit Partner 2014 - 2023
- Continuing Professional Education
Over the last two(2) years

	Hours
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	42.5
Total hours	80

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

LIST OF SPECIAL DISTRICTS AUDITED

COMMUNITY DEVELOPMENT

- OVER 200

WATER CONTROL/DRAINAGE

- Central Broward Water Control District
- East Central Regional Water Reclamation Facility
- Old Plantation Water Control District
- Pinellas Park Water Management District
- Pinetree Water Control District (Broward and Palm Beach)
- Ranger Drainage District
- South Central Regional Wastewater Treatment & Disposal Plant

FIRE RESCUE

- San Carlos Park Fire Protection & Rescue District
- Sanibel Fire & Rescue District
- South Trail Fire & Rescue District

OTHER

- Boca Raton Airport Authority
- Greater Boca Raton Beach & Park District
- Indian Trail Improvement District
- Spring Lake Improvement District

Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2026	\$15,000
2027	\$15,500
2028	\$16,000
2029	\$16,500
2030	\$17,000

The above fees are based on the District not issuing Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix





Grove Resort Community Development District

Richie Tandoc PA

Proposal

To Serve



In Response to Request for Proposals for:

Annual Audit Services

Due by: 5:00 pm, July 22, 2026



Richie Tandoc, P.A.
Certified Public Accountant & Consultant

Contact:

Richie C. Tandoc, Audit & Assurance Partner
Email: richie@rtandoc-cpa.com

13453 SW 105th Avenue
Miami, Florida 33176
Tel. (305) 720-2502, ext. 101

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Letter of Transmittal / Executive Summary



Richie Tandoc, P.A.

Certified Public Accountant & Consultant
13453 SW 105th Ave, Miami, Florida 33176 / T. (305) 720-2502

July 15, 2026

Jane Gaarlandt
District Manager
Grove Resort Community Development District
3501 Quadrangle Blvd., Suite 270
Orlando, FL 32817

RE: Proposal to Provide Annual Audit Services

Dear Ms. Gaarlandt:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to Grove Resort Community Development District (the "District") for the fiscal year ending September 30, 2026, with the option to renew annually for the fiscal years ending September 30, 2027, 2028, 2029 and 2030.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

Understanding of the Work and Ability to Perform

Based on the team's knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we've gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

Committed to Serving Governmental and Non-Profit Entities

Although the Firm of Richie Tandoc, P.A. officially began operating as a CPA firm in 2025, the team members at Richie Tandoc, P.A. have been serving governmental and non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.'s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 32 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 25 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 23 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

Responsiveness

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District's primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

Richie Tandoc, P.A.



Richie C. Tandoc
Audit & Assurance Partner



Proposal Requirements

Firm Background

Richie Tandoc, P.A. (the "Firm") was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. **Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A.** As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm's audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	32

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

Experience in Auditing Governmental and Non-Profit Entities

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.550 and 10.650, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA's Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

Governmental and Non-Profit Financial Statement and Single Audits

- | | |
|---|---|
| ▪ Alzheimer's Association SE Fl. Chapter, Inc. | ▪ Foundation For Human Rights in Cuba, Inc. |
| ▪ Bayfront Park Management Trust | ▪ Lincoln Road Business Improvement District |
| ▪ Bacardi Family Foundation, Inc. | ▪ Miami Homes for All, Inc. |
| ▪ Boynton Beach Community Red. Agency | ▪ Miami-Dade County Aviation Department |
| ▪ Broward Housing Solutions, Inc. | ▪ Miami-Dade County General Segment |
| ▪ Catholic Charities Legal Services, Inc. | ▪ Miami-Dade County Industrial Dev. Authority |
| ▪ City of Hialeah, Florida | ▪ Miami-Dade Expressway Authority |
| ▪ City of Miami, Florida | ▪ Miami-Dade Transit |
| ▪ City of Miami Midtown CRA | ▪ Miami Sports & Exhibition Authority |
| ▪ City of Miami Omni CRA | ▪ Miami Workers Center, Inc. |
| ▪ City of Miami SE Overtown Park West CRA | ▪ Ophthalmology Research Foundation, Inc. |
| ▪ Coconut Grove Business Improvement District | ▪ Outreach Aid to the Americas, Inc. |
| ▪ CubaNet News, Inc. | ▪ School Board of Miami-Dade County |
| ▪ First Call For Help of Broward, Inc. | ▪ Two Ridges Community Development District |
| ▪ Florida Rising, Inc. / Florida New Majority, Inc. | ▪ Virginia Key Beach Park Trust |
| ▪ Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc. | ▪ Washington Avenue Business Imp. District |
| ▪ Kristi House, Inc. | ▪ West Villages Improvement District |
| | ▪ Wynwood Business Improvement District |

Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 32 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

Education:

- Bachelor of Accounting, Florida International University
- Master of Accounting, Florida International University



GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Jenny Orantes, CFE *Engagement Senior Manager*

Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

Professional and Business Affiliations:

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Member, American Institute of CPAs
- Member, Government Finance Officers Association
- Member, Florida Government Finance Officers Association
- Alumni, Florida International University
- Member and Co-Chair, United Way of Miami-Dade County Agency Audit Committee
- Member, United Way of Miami-Dade County Community Impact Committee
- Former Board Member, Early Learning Coalition of Miami-Dade/Monroe
- Former Member, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- Member, FICPA Audit Committee



GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

Resume

Jenny is a Certified Fraud Examiner with over 25 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- Member, Association of Certified Fraud Examiners
- Associate Member, American Institute of CPAs
- Associate Member, Florida Institute of CPAs
- Member, Gov't Finance Officers Association
- Member, Florida Gov't Finance Officers Association
- Alumni, Florida International University
- Former Member, United Way of Miami Dade County Agency Audit Committee



Danae Garcia

Engagement Supervisor

Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

Resume

Danae has over 23 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

Education and Professional Affiliations:

- Bachelor of Accounting, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- Associate Member, AICPA
- Associate Member, FICPA
- Alumni, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, **we have significant experience in auditing special districts and other special purpose governmental entities**, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:



GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

Boynton Beach Community Redevelopment Agency

Services Conducted: Financial statement audit
Principal Contact: Vicki Hill, Finance Director
100 E. Ocean Ave, Boynton Beach, FL 33435
(561) 600-9092
HillV@bbfl.us

City of Miami Community Redevelopment Agencies (3 Special Districts)

Services Conducted: Financial statement audit, Federal single audit, and agreed-upon procedures
Principal Contact: Miguel Valentin, Finance Officer
819 NW 2nd Ave, 3rd Floor, Miami, FL 33136
(305) 679-6810
mavalentin@miamigov.com

Coconut Grove Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Mark Burns, Executive Director
3250 Mary St. #305, Coconut Grove, FL 33133
(305) 461-5506
mark@grovebid.com

Lincoln Road Business Improvement District

Services Conducted: Financial statement audit
Principal Contact: Anabel Llopis, Executive Director
1620 Drexel Ave, Suite 100, Miami Beach, FL 33139
(305) 600-0219
anabel@lincolnrd.com

Miami-Dade County Industrial Development Authority

Services Conducted: Financial statement audit
Principal Contact: Amanda Llovet, CFO
80 SW 8th St, Suite 2801, Miami, FL 33130
(305) 579-0070
allovett@mdcida.org

Two Ridges Community Development District

Services Conducted: Financial statement audit
Principal Contact: Jeff Walker, CFO (Special District Services, Inc.)
2501A Burns Rd, Palm Beach Gardens, FL 33410
(561) 579-630-4922
JWalker@sdsinc.org

West Villages Improvement District

Services Conducted: Financial statement audit and state single audit
Principal Contact: Jeff Walker, CFO (Special District Services, Inc.)
2501A Burns Rd, Palm Beach Gardens, FL 33410
(561) 579-630-4922
JWalker@sdsinc.org



Washington Avenue Business Improvement District

Services Conducted:	Financial statement audit
Principal Contact:	Troy Wright, Executive Director 1234 Washington Ave, #204, Miami Beach, FL 33139 (305) 916-0779 twright@washavemb.com

Understanding of and Ability to Furnish the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, are as follows:

<u>Year Ending Sep 30,</u>	<u>Lump Sum Proposed Cost</u>
2026	\$ 8,400
2027	8,400
2028	8,600
2029	8,600
2030	8,600

Proposed Timetable

With management's approval, our proposed timetable for the audit is as follows:

Key Phase	Nov	Dec	Jan	Feb
Audit Planning				
Interim Procedures				
Year-End Substantive Testing				
Exit Conference and Draft Reports				
Final Reports				

Once the timetable is agreed and finalized with management of the District, Richie Tandoc, P.A. will be committed to completing the audit within the dates specified.



Grove Resort Community Development District

Ranking of Auditing Services Proposals

Grove Resort CDD

Auditor Selection - Manager Recommended Rankings

Criteria	Possible Points	Grau	Grau Points	Berger, Toombs	Berger, Toombs Points	McIntosh	McIntosh Points	Richie Tandoc	Richie Tandoc Points
Ability of Personnel	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, Multiple CPAs on Staff	20.0	Qualified, One CPAs on Staff	15.0	Qualified, Multiple CPAs on Staff	20.0
Proposer's Experience	20.0	Extensive CDD Experience	20.0	Extensive CDD Experience	20.0	Non-Extensive CDD Experience	17.0	Non-Extensive CDD Experience	15.0
Understanding of Scope of Work	20.0	Sufficient	20.0	Sufficient	20.0	Sufficient	20.0	Sufficient	20.0
Ability to Furnish Required Services	20.0	Capable	20.0	Capable (often late)	18.0	Capable	20.0	Capable	20.0
Price for Services for Five Years	20.0	\$18000 + \$18500 + \$19000 + \$19500 + \$20000 = \$95,000	-4.6	\$18000 + \$18000 + \$18540 + \$19075 + \$19075 = \$92,690	-3.5	\$15000 + \$15500 + \$16000 + \$16500 + \$17000 = \$80,000	2.4	\$8400 + \$8400 + \$8600 + \$8600 + \$8600 = \$42,600	20.0
Total	100.0		75.4		74.5		74.4		95.0



Grove Resort Community Development District

**Consideration of Minutes of the July 14, 2026, Board
of Supervisors' Meeting**

MINUTES OF MEETING

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS' MEETING

Tuesday, July 14, 2026, 10:00 a.m.

14501 Grove Resort Avenue, Winter Garden, Florida 34787

Board Members present at roll call:

Bill Green	Chairperson	
Odyssey Leach	Vice Chairperson	
Alexander Dades	Assistant Secretary	
Darren Gluck	Assistant Secretary	(via phone)
Peter Ricci	Assistant Secretary	(via phone)

Also, in attendance were:

Jane Gaarlandt	PFM Management Services LLC	
Kwame Jackson	PFM Management Services LLC	(via phone)
Rick Montejano	PFM Management Services LLC	(via phone)
Michael Eckert	Kutak Rock LLP	(via phone)
Kubra Metin	Kutak Rock LLP	(via phone)
John Schilling	Spire Hotels	
Richard Mills	Kimley-Horn	(via phone)
Jeff Riopelle	Accolades	(via phone)

FIRST ORDER OF BUSINESS

Administrative Matters

Call to Order and Roll Call

Ms. Gaarlandt called the Board of Supervisors' meeting to order at 10:00 a.m. Those in attendance are listed above.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no public comments.

THIRD ORDER OF BUSINESS

Consideration of the Minutes of:
a. The May 12, 2026, Board of Supervisors' Meeting

**b. The May 12, 2026, Auditor
Selection Committee
Meeting**

The Board reviewed the minutes.

ON MOTION from Mr. Leach, seconded by Mr. Green, with all in favor, the Board approved the Minutes of the May 12, 2026, Board of Supervisors' Meeting and the May 12, 2026, Auditor Selection Committee Meeting.

FOURTH ORDER OF BUSINESS

Business Matters

**Consideration of Proposed
Accolades Phase 2 East
Landscape Buffer**

Mr. Schilling noted that the property lines are properly marked with a five-foot easement that can be used for Landscaping. The Fence and Irrigation line varies on and off the property line and needs to be addressed.

The neighborhood has proposed a 10-foot landscape buffer to be maintained by the HOA.

Mr. Schilling noted that a 4ft black chain link fence will need to be installed along the property line.

There was discussion about ensuring the HOA properly maintains the landscaped buffer and the ongoing maintenance costs.

ON MOTION from Mr. Green, seconded by Mr. Leach, with all in favor, the Board approved Proposed Accolades Phase 2 East Landscape Buffer.

FIFTH ORDER OF BUSINESS

**Ratification of Work Authorization
26-03 for Landscape and Irrigation
Maintenance Services**

The board reviewed Work Authorization 26-03 for Landscape and Irrigation Maintenance Services.

ON MOTION, Mr. Leach, seconded by Mr. Dades, with all in favor, the Board ratified Work Authorization 26-03 for Landscape and Irrigation Maintenance Services.

SIXTH ORDER OF BUSINESS

Ratification of Payment Authorization Nos. 253-263

The board reviewed Payment Authorization Nos. 253-263.

ON MOTION from Mr. Leach, seconded by Mr. Dades, with all in favor, the Board ratified Payment Authorization Nos. 253-263.

SEVENTH ORDER OF BUSINESS

Review of the Monthly Financials

Ms. Gaarlandt noted the financials through the end of May were included in the Agenda Packet.

No action required.

EIGHTH ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – Mr. Eckert noted three legislative updates.

1. Increased sovereign immunity caps, which was vetoed.
2. Electronic payments made to units of Local Governments, which was approved.
3. Recalling members of CDD boards sitting in general election seats, which was approved.

District Engineer – Mr. Mills noted that additional information was needed for the ERP permit. He will coordinate completion with Mr. Jackson.

Facilities Manager – Mr. Schilling gave a Capex Update for FY26. All projects are complete. He also noted that the resort has a new General Manager and will be introduced at the next Board meeting.

Mr. Schilling requested a conversation with District Counsel to review the pool maintenance and landscape maintenance agreements, and alignment with fee increases.

District Manager – Mr. Jackson requested a 5-year Capex plan per the updated Goals and Objectives. He also requested the Annual Engineers report.

Ms. Gaarlandt reminded the Board that the next meeting is scheduled for August 11, 2026, and will include Budget Adoption and the second part of the Auditor Selection Committee meeting.

NINETH ORDER OF BUSINESS

**Supervisor Requests & Audience
Comments**

There were no further Supervisor requests or audience comments.

TENTH ORDER OF BUSINESS

Adjournment

There was no further discussion.

ON MOTION by Mr. Leach, seconded by Mr. Dades, with all in favor, the Board adjourned the July 14, 2026, Grove Resort Community Development District Board of Supervisors' Meeting, at 10:42 a.m.

Secretary / Assistant Secretary

Chairman / Vice Chairman



Grove Resort Community Development District

Consideration of Updated FY27 CapEx Plan

THE GROVE RESORT ORLANDO & WATER PARK CDD CAPEX SCHEDULE YEAR 2027			
Property Tax Collections		\$455,895.00	
Previous Year Carryover		\$67,115.00	
AVAILABLE CAP-EX FUNDS		\$ 523,010	
PROJECT #	PROJECT	RECOMMENDED	STATUS
#27-01	4' black chain link fence along property line	\$80,000	
#27-02	Irrigation installed along new fence line	\$25,000	
#27-03	Resurfacing Springs Pool 1	\$125,000	
#27-04	Surfari/Springs chairs, tables, umbrellas, cabana covers & walls	\$125,000	
#27-05	Landscaping installation	\$75,000	
#27-06	Flowrider Parts	\$30,000	
#27-07	10 LED lightpole fixtures	\$18,000	
#27-08	2 ADA Chairs for pools	\$25,000	
	Contingency	\$20,010	
BUDGET SUB-TOTAL		\$ 523,010	
VARIANCE		\$ 0	



Grove Resort Community Development District

**Consideration of Resolution 2026-06, Setting a
Regular Meeting Schedule for Fiscal Year 2026-2027**

RESOLUTION 2026-06

A RESOLUTION OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES, AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, Board of Supervisors of the District ("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 and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

1. Regular meetings of the District's Board shall be held as provided on the schedule attached hereto as **Exhibit A**.
2. In accordance with Section 189.015(1), *Florida Statutes*, the District's Secretary is hereby directed to file annually a schedule of the District's regular meetings.
3. This Resolution shall take effect immediately upon adoption.

Adopted this 11th day of August 2026.

ATTEST:

**GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT**

Secretary

Chairperson

Exhibit A: Fiscal Year 2026-2027 Annual Meeting Schedule

**BOARD OF SUPERVISORS' MEETING DATES
GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026-2027**

The Board of Supervisors of the Grove Resort Community Development District will hold their regular meetings for Fiscal Year 2026-2027 at 14501 Grove Resort Avenue, Winter Garden, FL 34787 at 10:00 a.m. unless otherwise indicated as follows:

**October 13, 2026
November 10, 2026
December 8, 2026
January 12, 2027
February 9, 2027
March 9, 2027
April 13, 2027
May 11, 2027
June 8, 2027
July 13, 2027
August 10, 2027
September 14, 2027**



Grove Resort Community Development District

**Consideration of Resolution 2026-07, Adopting Goals,
Objectives, and Performance Measures and Standards**

RESOLUTION 2026-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Grove Resort Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2025, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

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

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

PASSED AND ADOPTED this 11th day of August 2026.

ATTEST:

**GROVE RESORT COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Exhibit A:
Goals, Objectives and Annual Reporting Form

**Performance Measures/Standards &
Annual Reporting Form**

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: Approve a Five-Year Capital Expenditure Plan by June 15 and adopt by September 30 each year in conjunction with the District's budget approval process.

Measurement: A Five-Year Capital Expenditure Plan related to the district's infrastructure was prepared and presented by the General Manager before final budget adoption.

Standard: A Five-Year Capital Expenditure Plan was prepared and presented to the District Board within the timeframes set forth in the Objective.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability**Goal 3.1: Annual Budget Preparation**

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

District Manager: _____

Date: _____

Print Name: _____



Grove Resort Community Development District

Public Hearing on the Adoption of the Fiscal Year 2026-2027 Budget

- **Public Comments**
- **Board Comments**
- **Consideration of Resolution 2026-08, Adopting
the Fiscal Year 2026-2027 Budget and
Appropriating Funds**

RESOLUTION 2026-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**FY 2027**”), the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Grove Resort Community Development District (“**District**”) prior to June 15, 2026, proposed budget(s) (“**Proposed Budget**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida 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 general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website in accordance with Section 189.016, *Florida Statutes*; and

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

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Grove Resort Community Development District for the Fiscal Year Ending September 30, 2027.”
- c. The Adopted Budget shall be posted by the District Manager on the District’s official website in accordance with Chapter 189, *Florida Statutes*, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2027 or within 60 days following the end of FY 2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Chapter 189, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. APPROVAL OF PRIOR ACTIONS. The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Adopted Budget, including preparing the Proposed Budget and setting, noticing, and all other actions required for the public hearing on the Proposed Budget, are hereby ratified, approved, and confirmed in all respects.

SECTION 5. SEVERABILITY; EFFECTIVE DATE. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof. This Resolution shall take effect immediately upon adoption.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 11th DAY OF AUGUST 2026.

ATTEST:

**GROVE RESORT COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2027 Budget

Exhibit A

FY 2027 Budget



Grove Resort CDD

FY2027 Proposed Preliminary Budgets

PFM Management Services LLC

3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
(407) 723-5900



Grove Resort CDD
FY 2027 Approved Proposed O&M Budget

	Actual Through 6/30/2026	Anticipated 7/2026-9/2026	Anticipated FY 2026 Total	FY 2026 Approved Budget	FY 2027 Approved Proposed Budget
<u>Revenues</u>					
On-Roll Assessments	\$ 797,150.24	\$242,495.85	\$1,039,646.09	\$ 1,039,646.09	\$ 1,039,646.09
Off-Roll Assessments	185.97	142.94	328.91	328.91	328.91
Other Income & Other Financing Sources	52,637.40	37,362.60	90,000.00	90,000.00	90,000.00
Net Revenues	\$ 849,973.61	\$280,001.39	\$1,129,975.00	\$ 1,129,975.00	\$ 1,129,975.00
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 2,000.00	\$ 1,800.00	3,800.00	\$ 4,800.00	\$ 8,000.00
Trustee Services	8,375.78	1,624.22	10,000.00	10,000.00	10,000.00
Management	22,500.00	7,500.00	30,000.00	30,000.00	30,000.00
Engineering	3,153.69	3,750.00	6,903.69	15,000.00	15,000.00
Disclosure Agent	10,000.00	-	10,000.00	10,000.00	10,000.00
Property Appraiser	-	1,500.00	1,500.00	1,500.00	1,500.00
District Counsel	35,335.07	15,000.00	50,335.07	60,000.00	60,000.00
Assessment Administration	20,000.00	-	20,000.00	20,000.00	20,000.00
Reamortization Schedules	-	750.00	750.00	750.00	750.00
Audit	-	10,000.00	10,000.00	10,000.00	15,000.00
Tax Preparation Fees	36.46	-	36.46	50.00	50.00
Arbitrage Calculation	-	1,000.00	1,000.00	1,000.00	1,000.00
Travel and Per Diem	1,147.69	1,500.00	2,647.69	6,000.00	6,000.00
Postage & Shipping	45.30	375.00	420.30	1,500.00	1,500.00
Legal Advertising	348.02	2,151.98	2,500.00	2,500.00	2,500.00
Property Taxes	-	150.00	150.00	150.00	150.00
Web Site Maintenance	1,725.00	975.00	2,700.00	2,700.00	2,700.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
General Liability Insurance	17,230.00	20.00	17,250.00	17,250.00	18,975.00
Property & Casualty	311,323.00	-	311,323.00	391,390.00	391,390.00
Cyber Liability	626.00	-	626.00	760.00	836.00
3-Month Reserve	-	-	-	115,000.00	84,277.00
Contingency	887.39	3,750.00	4,637.39	15,000.00	15,000.00
Reserve	263,070.00	151,380.00	414,450.00	414,450.00	435,172.00
Total General & Administrative Expenses	\$697,978.40	\$203,226.20	\$901,204.60	\$1,129,975.00	\$1,129,975.00
Total Expenses	\$697,978.40	\$203,226.20	\$901,204.60	\$ 1,129,975.00	\$ 1,129,975.00
Income (Loss) from Operations	\$151,995.21	\$76,775.19	\$228,770.40	\$ -	\$ -
<u>Other Income (Expense)</u>					
Interest Income	\$25,792.83	\$0.00	\$25,792.83	\$ -	\$ -
Total Other Income (Expense)	\$25,792.83	\$0.00	\$25,792.83	\$ -	\$ -
Net Income (Loss)	\$177,788.04	\$76,775.19	\$ 254,563.23	\$ -	\$ -



Grove Resort CDD
FY 2027 Assessment Schedule

<u>Development Phase</u>	<u>Planned Units</u>	<u>Acreage</u>	<u>Square Feet</u>	<u>ERU/Type</u>	<u>Total ERUs</u>	<u>Net O&M Assmt. per Phase</u>	<u>Net O&M Assmt. per ERU</u>	<u>Gross O&M Assmt. per ERU</u>	<u>Net Series 2017 Debt Service Assmt. Per Unit</u>	<u>Gross Series 2017 Debt Service Assmt. Per Unit</u>	<u>Net Series 2022 Debt Service Assmt. Per Unit</u>	<u>Gross Series 2022 Debt Service Assmt. Per Unit</u>	<u>Total Net Assessment Per Unit</u>	<u>Total Gross Assessment Per Unit*</u>
Phase I MF Units	292			1	292	290,162.12	993.71	1,035.11	1,079.09	1,124.05	-	-	2,072.80	2,159.16
Phase III MF Units	293			1	293	291,155.83	993.71	1,035.11	1,079.09	1,124.05	-	-	2,072.80	2,159.16
Phase II MF Units	293			1	293	291,155.83	993.71	1,035.11	1,079.09	1,124.05	-	-	2,072.80	2,159.16
Building 4 MF Units	160			1	160	158,992.95	993.71	1,035.11	-	-	985.67	1,026.74	1,979.38	2,061.85
Platted Acreage		0.48		1	0.48	476.98	993.71	1,035.11	-	-	-	-	993.71	1,035.11
Platted Square Feet			7,720	1	8	7,671.57	993.71	1,035.11	-	-	-	-	993.71	1,035.11
Unplatted Square Feet			362	1	0.362	359.72	993.71	1,035.11	-	-	-	-	993.71	1,035.11
Developer Funding						-								
Totals					1,047	1,039,975.00	1,083,307.29							

*Gross up is 4% for
Orange County



Grove Resort CDD Budget Item Descriptions FY 2026 – 2027

Revenues

On-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as “On-Roll Assessments.”

Off-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector, but it can also be collected via a direct bill (referred to as Off Roll) from the district.

Other Income & Other Financing Sources

Unexpected revenue source.

General & Administrative Expenses

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to \$200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

Trustee Services

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the district trust accounts.

Management

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit “A” of the Management Agreement.

Engineering

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 invoices, and all other engineering services as requested by the district throughout the year.



Grove Resort CDD Budget Item Descriptions FY 2026 – 2027

Disclosure Agent

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the dissemination agent provides to the trustee and bond holders.

Property Appraiser

Cost incurred for a copy of the annual parcel listing for parcels within the District from the county.

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 as requested by the District throughout the year.

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Reamortization Schedules

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

Audit

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Tax Preparation Fees:

Creating and issuing 1099s to independent contractors

Arbitrage Calculation

Annual computations are necessary to calculate arbitrage rebate liability to ensure the District's compliance with all tax regulations.

Travel and Per Diem

Travel to and from meetings as related to the District.



Grove Resort CDD Budget Item Descriptions FY 2026 – 2027

Postage & Shipping

Mail, overnight deliveries, correspondence, etc.

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, monthly meetings, special meetings, and public hearings for the District.

Property Taxes

Ad valorem taxes on District property that is not tax-exempt.

Web Site Maintenance

Website maintenance fee.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

General Liability Insurance

Insurance to cover the general liability of the District.

Property & Casualty

Insurance to protect property and cover casualty.

Cyber Liability

Costs covered with data breaches and cyber attacks.

3 Month Reserve.

Funds reserved for the first 3 months of the fiscal year.

Reserve.

Funds reserved for CAPEX Projects as well as O&M Reserves



**Grove Resort Community Development District
FY 2026-2027 Debt Service Approved Proposed Budget**

	FY 2027 Approved Proposed Budget
REVENUES:	
Series 2017A	\$ 919,643.76
Series 2022	153,167.50
TOTAL REVENUES	\$ 1,072,811.26
EXPENDITURES:	
Series 2017A - Interest 11/1/2026	328,196.88
Series 2017A - Principal 11/1/2026	\$ 270,000.00
Series 2017A - Interest 5/1/2027	321,446.88
Series 2022 - Interest 11/1/2026	47,526.25
Series 2022 - Principal 5/1/2027	60,000.00
Series 2022 - Interest 5/1/2027	45,641.25
TOTAL EXPENDITURES	\$ 1,072,811.26



Grove Resort Community Development District

**Consideration of Resolution 2026-09, Adopting an
Assessment Roll for the Fiscal Year 2026-2027
and Certifying Special Assessment for Collection**

RESOLUTION 2026-09
[FY 2027 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2027 ADOPTED BUDGET(S); 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 Grove Resort 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, located in Orange 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, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

a. **Benefit 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 **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
 - c. **Maximum Rate.** 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.
3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2027 installment of the District’s previously levied debt service special assessments (“**Debt Assessments,**” and together with the O&M Assessments, the “**Assessments**”) in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
- a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments and/or Debt Assessments imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* (“**Uniform Method**”). 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 property taxes. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments and/or Debt Assessments imposed on “**Direct Collect Property**” identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
 - i. *Due Date (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in full on December 1, 2026.
 - ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in full on December 1, 2026.
 - iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: 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 District's decision to collect 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. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. 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.

6. **APPROVAL OF PRIOR ACTIONS.** The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Assessments and Assessment Roll as provided herein are hereby ratified, approved, and confirmed in all respects.

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

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 11th DAY OF AUGUST 2026.

ATTEST:

**GROVE RESORT COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget

Exhibit B: Assessment Roll



Grove Resort CDD
FY 2027 Approved Proposed O&M Budget

	Actual Through 6/30/2026	Anticipated 7/2026-9/2026	Anticipated FY 2026 Total	FY 2026 Approved Budget	FY 2027 Approved Proposed Budget
<u>Revenues</u>					
On-Roll Assessments	\$ 797,150.24	\$242,495.85	\$1,039,646.09	\$ 1,039,646.09	\$ 1,039,646.09
Off-Roll Assessments	185.97	142.94	328.91	328.91	328.91
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<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 2,000.00	\$ 1,800.00	3,800.00	\$ 4,800.00	\$ 8,000.00
Trustee Services	8,375.78	1,624.22	10,000.00	10,000.00	10,000.00
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Income (Loss) from Operations	\$151,995.21	\$76,775.19	\$228,770.40	\$ -	\$ -
<u>Other Income (Expense)</u>					
Interest Income	\$25,792.83	\$0.00	\$25,792.83	\$ -	\$ -
Total Other Income (Expense)	\$25,792.83	\$0.00	\$25,792.83	\$ -	\$ -
Net Income (Loss)	\$177,788.04	\$76,775.19	\$ 254,563.23	\$ -	\$ -



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
30-24-27-0000-00-022		\$ -	\$ -	\$ -
31-24-27-3000-01-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-01-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-02-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-430	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-440	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-450	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-460	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-03-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-430	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-440	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-450	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-460	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-04-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-440	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-430	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-450	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-460	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-05-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-430	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-440	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-460	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-06-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-430	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-450	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-460	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-23-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-25-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-26-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-105	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-31-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-32-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-26-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-07-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-430	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-440	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-450	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-21-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-22-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-37-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-41-010	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-020	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-030	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-040	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-050	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-060	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-070	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-080	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-090	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-100	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-110	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-120	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-130	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-140	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-150	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-160	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-170	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-180	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-190	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-200	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-210	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-250	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-230	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-240	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-290	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-260	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-280	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-300	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-310	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-320	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-41-330	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-350	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-360	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-010	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-020	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-030	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-040	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-050	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-060	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-070	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-080	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-090	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-100	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-110	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-120	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-130	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-140	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-150	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-160	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-170	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-180	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-190	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-200	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-210	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-220	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-230	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-240	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-250	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-260	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-270	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-280	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-290	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-300	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-310	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-320	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-330	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-340	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-350	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-360	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-380	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-040	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-43-010	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-020	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-030	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-050	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-070	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-080	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-090	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-100	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-110	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-130	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-140	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-150	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-160	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-170	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-180	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-190	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-200	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-210	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-220	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-230	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-270	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-240	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-250	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-260	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-280	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-290	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-300	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-310	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-320	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-330	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-340	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-350	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-360	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-370	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-380	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-390	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-400	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-410	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-420	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-440	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-010	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-44-020	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-040	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-050	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-060	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-070	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-080	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-100	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-110	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-150	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-120	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-130	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-160	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-170	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-180	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-190	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-200	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-32-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-33-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-34-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-35-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-36-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-310	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-370	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-010	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-020	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-060	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-100	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-160	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-240	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-260	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-44-210	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-44-220	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-230	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-240	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-250	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-260	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-270	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-280	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-290	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-300	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-310	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-320	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-330	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-340	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-350	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-360	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-370	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-380	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-390	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-400	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-410	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-420	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-440	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-02-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-02-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-03-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-270	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-330	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-04-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-05-450	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-380	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-06-440	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-24-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-24-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-340	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-25-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-050	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-31-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-170	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-220	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-290	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-32-350	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-26-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-040	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-27-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-400	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-07-460	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-21-120	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-090	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-150	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-22-210	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-140	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-200	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-250	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-23-320	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-41-220	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-270	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-41-340	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-42-400	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-060	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-43-120	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-030	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-090	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-44-140	\$ 1,035.11	\$ -	\$ 1,001.20	\$ 2,036.31
31-24-27-3000-33-300	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-360	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-33-410	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-34-390	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-030	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-35-080	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89



Grove Resort CDD				
Fiscal Year 2027 Assessment Roll				
Formatted Parcel ID	O&M	Series 2017	Series 2022	
31-24-27-3000-35-420	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-070	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-130	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-36-190	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-110	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-180	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-230	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
31-24-27-3000-37-280	\$ 1,035.11	\$ 1,092.78	\$ -	\$ 2,127.89
30-24-27-0000-00-022	\$ -			\$ -
31-24-27-0000-00-049	\$ 496.85			\$ 496.85
31-24-27-0000-00-062	\$ 64.34			\$ 64.34
31-24-27-3000-01-001	\$ 7,926.87			\$ 7,926.87
31-24-27-3000-31-180	\$ 1,035.11			\$ 1,035.11
31-24-27-3000-21-230	\$ 1,035.11			\$ 1,035.11
31-24-27-3000-21-240	\$ 1,035.11			\$ 1,035.11
31-24-27-3000-31-160	\$ 1,035.11			\$ 1,035.11
31-24-27-3000-31-170	\$ 1,035.11			\$ 1,035.11
31-24-27-3000-31-190	\$ 1,035.11			\$ 1,035.11
	\$ 1,082,932.24	\$ 952,904.16	\$ 160,192.00	\$ 2,196,028.40
	\$ 43,317.29	\$ 38,116.17	\$ 6,407.68	\$ 87,841.14
	\$ 1,039,614.95	\$ 914,787.99	\$ 153,784.32	\$ 2,108,187.26



Grove Resort Community Development District

Public Hearing on the Adoption of Rules of Procedure

- **Public Comments**
- **Board Comments**
- **Consideration of Resolution 2026-10, Adopting Revised Rules of Procedure**

RESOLUTION 2026-10

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

WHEREAS, Grove Resort Community Development District (the “**District**”) is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

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

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

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

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

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

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

SECTION 3. This resolution shall become effective upon its passage and shall supersede any rules of procedure previously adopted by the District and remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 11th day of August 2026.

ATTEST:

**GROVE RESORT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair, Board of Supervisors

Exhibit A: Rules of Procedure

EXHIBIT A

RULES OF PROCEDURE

**RULES OF PROCEDURE
GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT
RULE NO. _____**

EFFECTIVE AS OF _____, 2026

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Rule 1.0 General.

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

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

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

Rule 1.1 Board of Supervisors; Officers and Voting.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Rule 1.3 Public Meetings, Hearings, and Workshops.

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county or counties in which the District is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:
 - (a) The date, time and place of the meeting, hearing or workshop;
 - (b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;
 - (c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and
 - (d) The following or substantially similar language: "Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (407)723-5900. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."
 - (e) The following or substantially similar language: "A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based."

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

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

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

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

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

Adjournment

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

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

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

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

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

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

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

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

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

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

Rule 2.0 Rulemaking Proceedings.

- (1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Section 190.011(5) of the Florida Statutes, and Chapter 120 of the Florida Statutes, including but not limited to Section 120.81(2)(b) of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of a Notice of Rule Development by the District as required by Section 2 of this Rule. A “**rule**” is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 190 of the Florida Statutes. Policies adopted by the District which do not consist of rates, fees, rentals or other monetary charges may be, but are not required to be, implemented through rulemaking proceedings.
- (2) Requirements of a Rule. All District rules as drafted shall:
 - (a) Contain only one subject;
 - (b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;
 - (c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and
 - (d) Only incorporate material by reference in compliance with Section 120.54(1)(i) of the Florida Statutes.
- (3) Statement of Estimated Regulatory Costs. Before adopting, amending, or repealing any rule, other than an emergency rule, the District may prepare a statement of estimated regulatory costs (“**SERC**”) based on the factors set forth in Section 120.541(2) of the Florida Statutes. The District shall prepare a SERC for a proposed rule if in accordance with the requirements of Section 120.541(2) of the Florida Statutes if: i) the proposed rule will have an adverse economic impact on small business; or ii) the proposed rule is likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in the state within one (1) year after implementation of the rule.
- (4) Notice of Rule Development.

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

(5) Notice of Rulemaking.

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

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

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

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

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

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

(7) Withdrawal of Proposed Rules.

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

(8) Rule Development Workshops.

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

(9) Petitions to Initiate Rulemaking.

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

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

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

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

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

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

(10) Public Hearing.

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

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

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

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

(11) Emergency Rule Adoption.

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

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

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

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

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

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

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

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

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

Rule 3.0 Competitive Purchase.

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

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

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

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

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

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

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

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

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

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

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

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

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

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

(4) Competitive Selection.

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

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

(5) Competitive Negotiation.

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

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

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

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

Rule 3.2 Procedure Regarding Auditor Selection.

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

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

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

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

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

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

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

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

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

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

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

Rule 3.3 Purchase of Insurance.

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

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

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

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

Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

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

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

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

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

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

(2) Suspension, Revocation, or Denial of Qualification

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

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

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

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

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

Examples of factors affecting the seriousness of a deficiency are:

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

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

Rule 3.5 Construction Contracts, Not Design-Build.

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

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

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

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

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

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

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

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

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

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

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

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

Rule 3.6 Construction Contracts, Design-Build.

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

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

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

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

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

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

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

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.
9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.

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

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

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

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

Rule 3.7 Payment and Performance Bonds.

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

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

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

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

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

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

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

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

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

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

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

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

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

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

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

Rule 3.9 Maintenance Services.

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

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

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

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

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

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

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

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

Rule 3.10 Contractual Services.

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

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

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

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

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

(1) Filing.

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

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

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

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

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

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

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

Rule 4.0 Effective Date.

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

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

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



Grove Resort Community Development District

Consideration of Addendum to Proposal for Installation of Dock Power Conduit with Greater Florida Electrical Contractors

**ADDENDUM TO PROPOSAL BETWEEN THE
GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) AND
GREATER FLORIDA ELECTRICAL CONTRACTORS, INC. (“CONTRACTOR”)
FOR INSTALLATION OF DOCK POWER CONDUIT**

District:	Grove Resort Community Development District	Contractor:	Greater Florida Electrical Contractors, Inc.
Mailing Address:	3501 Quadrangle Boulevard, Suite 270. Orlando, FL 32817	Mailing Address:	12226 Corporate Boulevard, #142-394, Orlando, FL 32817
Phone:	(407) 723-5900	Contact:	(407)-207-1769

The following provisions govern proposal dated May 16, 2026, submitted by the Contractor and attached hereto as **Exhibit A** (hereinafter referred to as the “Proposal” and, as modified by this Addendum, the “Agreement”) to provide and install new conduit under road for dock power within the District:

1. The Agreement shall be deemed effective as of the date of the full execution of the Agreement and this Addendum.
2. The District agrees to compensate Contractor for the services identified in the Proposal at an amount of Eleven Thousand, Nine Hundred Eighty-Five Dollars and 00/100 (\$11,985.00). The District shall pay Contractor upon completion and the District’s acceptance of the services identified in Exhibit A.
3. The Contractor shall use reasonable care in performing the services and shall be responsible for any harm of any kind to persons or property resulting from Contractor’s actions or inactions. Contractor shall defend, indemnify, and hold harmless the District, and the District’s officers, staff, representatives, and agents, from any and all liabilities, damages, claims, losses, costs, or harm of any kind, including, but not limited to, reasonable attorney’s fees, to the extent caused by any acts or omissions of the indemnifying party and persons employed or utilized by the indemnifying party in the performance of the Agreement. The obligations under this paragraph shall be limited to no more than \$1,000,000.00, which amount Contractor agrees bears a reasonable commercial relationship to this Agreement. Nothing in this Section is intended to waive or alter any other remedies that the District may have as against the Contractor.
4. The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the following insurance:
 - a. Workers’ Compensation Insurance in accordance with the laws of the State of Florida.
 - b. Commercial General Liability Insurance covering the Contractor’s legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, including Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors’ operation.
 - c. Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

The District, its staff, consultants, agents, and supervisors shall be named as additional insureds and certificate holders. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

5. Contractor further agrees that nothing in the Agreement between the parties shall constitute or be construed as a waiver of the District’s limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute.
6. The Agreement may be terminated immediately by the District for cause, or for any or no reason upon 30 days’ written notice by either party. Contractor shall not be entitled to lost profits or any other damages of any kind

resulting from any such termination by the District, provided, however, that Contractor shall be entitled to payment for any work provided through the effective date of termination, subject to any offsets.

7. In addition to all manufacturer warranties for materials purchased for purposes of this Agreement, the Contractor agrees all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects, and will conform to the standards and practices for projects of similar design and complexity in an expeditious and economical manner consistent with the best interest of the District. If, prior to final acceptance of the work, any of the materials or work are found to be defective, deficient, or not in accordance with the Agreement, Contractor shall correct, remove, and replace it promptly after receipt of a written notice from the District and correct and pay for any other damage resulting therefrom to District property or the property of landowner's within the District.
8. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited to, Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Jane Gaarlandt** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain, and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS BY PHONE AT (407) 723-5900, BY EMAIL AT RECORDREQUEST@PFM.COM, OR BY MAIL AT 3501 QUADRANGLE BLVD., SUITE 270, ORLANDO, FLORIDA 32817.

9. The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.09(1), *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.
10. The Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.
11. Contractor certifies it: (i) is not in violation of Section 287.135, *Florida Statutes*; (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Contractor is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate

the Agreement.

12. The Contractor does not use coercion for labor or services as defined in Section 787.06, *Florida Statutes*, and the Contractor has complied, and agrees to comply, with the provisions of Section 787.06, *Florida Statutes*.
13. To the extent any of the provisions of this Addendum are in conflict with the provisions of the Proposal, this Addendum controls.

**GREATER FLORIDA
ELECTRICAL CONTRACTORS, INC.**

By: _____
Its: _____
Date: _____

**GROVE RESORT COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Its: _____
Date: _____

Exhibit A: Proposal

Exhibit A
Proposal



BID ESTIMATE SUBMITTED TO:

Grove Resort Community Development District
3501 Quadrangle Boulevard, Suite 270
Orlando FL 32817

PROJECT NAME: Dock Power

PROJECT LOCATION: The Grove Resort

PROJECT NUMBER: 2025.076

Date: May 16, 2026

Bid Estimate

SCOPE OF WORK:

1. Provide and Install new conduit under road for dock power
 - a. Includes to locate pipe on either side of the road
 - b. Includes installation of new junction box on either side of road
 - c. Includes new wiring from junction box to junction box
 - d. Includes watertight wire connections
 - e. Confirm that power to dock is correct
 - f. GFEC is going to try to install pipe without saw cutting the road, this proposal provides for a saw cut and patch the road to install new conduit if necessary. GFEC will adjust invoice if cutting isn't necessary
2. Includes private locate of the entire area
3. One year warranty on labor

We hereby propose to furnish the materials above - in accordance with above specifications, for the sum of:

Eleven Thousand Nine Hundred Eighty-five and 00/100 dollars (\$11,985.00)

All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the contract price. Owner agrees to carry builder's risk, property, fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation insurance.

Acceptance of Proposal – The above prices, specifications and conditions are satisfactory and are hereby accepted. It is understood and agreed that this work is not provided for in any other agreement and no other contractual rights arise until this proposal is accepted in writing. You are authorized to do the work as specified. Payment will be made as outlined above or as agreed to by a contract between owner and GFEC.

Owner Signature: _____

GFEC Signature: 

Print Name/Title: _____

Print Name/Title: Kelly Endres PM

Date of Acceptance: _____

Date of Acceptance: 05/19/2025



Grove Resort Community Development District

Consideration of RFP for Pool Maintenance Services

PROJECT MANUAL
FOR
POOL, SPA, SLIDE & FOUNTAIN
OPERATION AND MAINTENANCE SERVICES

FOR
***GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT***

August 20, 2026

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REQUEST FOR PROPOSALS
POOL, SPA, SLIDE & FOUNTAIN OPERATION AND MAINTENANCE SERVICES FOR:
GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

Notice of Special Meeting to Open Proposals
Orange County, Florida

Notice is hereby given that the Grove Resort Community Development District (the “District”) will accept proposals from qualified firms interested in providing pool, spa, slide, and fountain operation and maintenance services, all as more specifically set forth in the Project Manual. The services to be provided will require multiple employees to be on site seven days per week.

The Project Manual, including contract documents, project scope and any technical specifications, will be available for public inspection and may be obtained beginning Friday, August 21, 2026, at 9:00 a.m. (EST) by emailing Kwame Jackson at jacksonk@pfm.com. The District reserves the right in its sole discretion to make changes to the Project Manual up until the time of the Proposal submission deadline.

A mandatory, pre-proposal conference will be held on Thursday, August 27, 2026, at 11:00 a.m. (EST) in the _____ at _____.

Firms desiring to provide services for this project must submit one (1) original and five (5) hard copies of the proposal forms and one (1) electronic version, by no later than **10:00 a.m., on Monday, September 21, 2026**, to the Grove Resort CDD, c/o PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817, Attn: Kwame Jackson. Proposals shall be submitted in an opaque sealed package, shall bear the name of the proposer on the outside of the package and shall clearly identify the project. Proposals will be publicly opened at the time and date stipulated above; those received after the time and date stipulated above will be returned un-opened to the proposer. Any proposal not completed as specified or missing the required proposal documents may be disqualified.

Ranking of proposals will be made according to the Evaluation Criteria contained within the Project Manual. The District has the right to reject any and all proposals and waive any technical errors, informalities or irregularities if it determines in its discretion it is in the best interest to do so. The District reserves the right to enter into a contract for pool, spa, slide, & fountain operation with or without a proposal alternate for pump & motor preventive maintenance. Any and all questions relative to this project shall be directed in writing only to Kwame Jackson, Grove Resort Community Development District, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817 or by electronic mail to Kwame Jackson at jacksonk@pfm.com and carbon copy Michael Eckert at Michael.Eckert@kutakrock.com and John Schilling at jschilling@spirehotels.com.

All proposals will be publicly opened at a meeting of the District to be held at **10:05 a.m., Monday, September 21, 2026**, at 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817. Proposer names and total pricing will be announced at that time; however, proposals may be maintained on a confidential basis to the extent permitted by Florida law. No decisions will be

made by the District at that time. A copy of the agenda for the meeting can be obtained from the District Office at 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817 or by phone at (407) 723-5900.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. There may be occasions when one or more Board Supervisors or staff members will participate by telephone. At the above location will be present a speaker telephone so that any Board Supervisor or staff member can attend the meeting and be fully informed of the discussions taking place either in person or by telephone communication. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record.

Any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (407) 723-5900, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Grove Resort Community Development District
Kwame Jackson, Associate District Manager

**GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

**Pool, Spa, Slide & Fountain Operation and Maintenance
Orange County, Florida**

Instructions to Proposers

SECTION 1. DUE DATE. Sealed proposals must be received no later than **10:00 a.m., on Monday, September 21, 2026**, at the office of the Grove Resort CDD, c/o PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817, Attn: Kwame Jackson. Proposals will be publicly opened at that time.

SECTION 2. SIGNATURE ON PROPOSAL. In addition to executing all forms, affidavits, and acknowledgments for which signature and notary blocks are provided, the Proposer must correctly sign the Acknowledgment of Receipt of Documents and Proposal Signature Form attached hereto. If an individual makes the proposal, that person's name and business address shall be shown. If made by a partnership, the name and business address of an authorized member of the firm or partnership shall be shown. If made by a corporation, the person signing the proposal shall show the name of the state under the laws of which the corporation was chartered. In addition, the proposal shall bear the seal of the corporation. Anyone signing the proposal as agent shall file with the proposal legal evidence of his or her authority to do so.

SECTION 3. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 4. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared with the necessary organization, capital, and equipment to complete the work to the satisfaction of the District.

SECTION 5. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 6. INTERPRETATIONS AND ADDENDA. All questions about the meaning or intent of the Project Manual are to be directed in writing only to Kwame Jackson, Grove Resort Community Development District, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817 or by electronic mail to Kwame Jackson at jacksonk@pfm.com and carbon copy to Michael Eckert at Michael.Eckert@kutakrock.com and John Schilling at jschilling@spirehotels.com. Interpretations or clarifications considered necessary in response to such questions will be issued by Addenda, faxed, mailed or otherwise delivered to all parties attending the mandatory pre-

proposal conference. Questions received less than seven (7) days prior to the date of opening of proposals may not be answered. Only questions answered by formal written Addenda will be binding. No interpretations will be given verbally. All questions and answers will be distributed to all Proposers. No inquiries will be accepted from subcontractors; the Proposer shall be responsible for all queries.

SECTION 7. SUBMISSION OF PROPOSAL. Submit one (1) original and five (5) hard copies of the proposal forms and one (1) electronic version, along with other requested attachments, at the time and place indicated above, which shall be enclosed in an opaque sealed envelope, marked with the project title and name and address of the Proposer and accompanied by the required documents. If the proposal is sent through the mail or other delivery system, the sealed envelope shall be enclosed in a separate envelope with a notation “RESPONSE TO REQUEST FOR PROPOSALS (Grove Resort Community Development District – Pool, Spa, Slide & Fountain Operation and Maintenance) ENCLOSED” on the face of it.

SECTION 8. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 9. PROJECT MANUAL. The Project Manual will be available beginning August 21, 2026, at 9:00 a.m., from Kwame Jackson, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817 or by email at jacksonk@pfm.com.

SECTION 10. MANDATORY PRE-PROPOSAL CONFERENCE. A mandatory pre-proposal conference will be held on Thursday, August 27, 2026, at 11:00 a.m. in the _____ at _____. Also, Proposers are encouraged to make on-site visits to the area for which services are required in order to gain an understanding of the scope of the area to be served. The Proposer is assumed to be familiar with the area and any natural features that will in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility.

SECTION 11. PROPOSAL FORMS. All blanks on the proposal forms must be completed in ink or typewritten. The proposal shall contain an acknowledgment of receipt of all Addenda (the numbers of which must be filled in on the Acknowledgement of Receipt of Documents and Proposal Signature Form). In making its proposal, each Proposer represents that it has read and understands the Project Manual and that the proposal is made in accordance therewith, including verification of the contents of the Project Manual against the Table of Contents. Proposer shall provide in the proposal a complete breakdown of both unit quantities and unit costs for each separate item.

SECTION 12. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, request clarifications, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 13. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, or within such approved extended time as the District may grant, the

Proposer shall enter into and execute the Contract in substantially the form included in the Project Manual.

SECTION 14. INSURANCE. All Proposers shall include as part of their proposal a current Certificate of Insurance detailing the company's insurance coverage. In the event the Proposer is notified of award, it shall provide proof of the Insurance Coverage identifying the District, its supervisors, staff, agents and consultants, and Spire Hospitality, LLC as additional insureds, as stated in the Contract form provided herein, within fourteen (14) calendar days after notification, or within such approved extended period as the District may grant. Failure to provide proof of insurance coverage shall constitute a default.

SECTION 15. INDEMNIFICATION. The successful Proposer shall fully indemnify, defend and hold harmless the District from and against all claims, damages, costs and losses arising, in whole or in part, from Contractor's negligence or breach of contract, as more fully set forth in the Contract form, provided herein.

SECTION 16. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute or law.

SECTION 17. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the Project Manual:

- A. A narrative description of the Proposer's approach to providing the services as described in the Detailed Specifications provided herein.
- B. Completed price proposal (form attached). Contractor is not required to complete the Optional Bid Alternate, Item D., "Pump and Motor Preventive Maintenance," but is encouraged to do so if qualified.
- C. List position or title and corporate responsibilities of key management or supervisory personnel. For each person listed include a resume, list years of experience in current position, and list years of related experience.
- D. Describe proposed staffing levels. Include information on current operations, administrative, maintenance and management staffing of both a professional and technical nature, including resumes for staff at or above the Project Manager level.
- E. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- F. A copy of its insurance certificate indicating the types of coverage and limits for general and automobile liability insurance, and worker's compensation insurance, including employer liability.
- G. Completed copies of all other forms included within the Project Manual.

SECTION 18. PROTESTS. Any protest regarding the Project Manual, including but not limited to protests relating to the proposal notice, the proposal instructions, the Proposal Forms, the Form of Contract, the scope of work, the specifications, the evaluation criteria, the evaluation process established in the Project Manual, or any other issues or items relating to the Project Manual, must be filed in writing, within seventy-two (72) hours (excluding Saturdays, Sundays, and official holidays of the State of Florida) after the day of the mandatory Pre-Proposal Conference at the **offices of the Grove Resort Community Development District, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817, Attention: Kwame Jackson.** The notice of protest shall be accompanied by a protest bond in the amount of Fifteen Thousand Dollars (\$15,000.00) in accordance with District Rule of Procedure 3.11(1)(c). The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest, failure to timely submit the protest bond, or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Project Manual.

Any protest relating to a decision regarding a contract award or rejection of Proposal(s) must be filed within seventy-two (72) hours (excluding Saturdays, Sundays, and official holidays of the State of Florida) after issuance of a notice of such a decision, and any such protests must be filed at the **offices of the Grove Resort Community Development District, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817, Attention: Kwame Jackson.** 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 after the initial notice of protest was filed. Failure to timely file a notice of protest, failure to timely submit the protest bond, or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest regarding a contract award or rejection of Proposal(s). Any person who files a notice of protest regarding a contract award or rejection of Proposal(s) shall provide to the District, simultaneous with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount equal to 1% of the anticipated total contract award (including the initial term of the Contract and all renewal terms) that is the subject of the protest.

In the event a 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 that the protest is settled, the protest bond may be applied as set forth in the settlement agreement. No proposer shall be entitled to recover any costs of Proposal preparation from the District, regardless of the outcome of any protest.

SECTION 19. RESPONSIBLE VENDOR DETERMINATION. Proposer is hereby notified that Section 287.05701, Florida Statutes, requires that the District may not request documentation of or consider a vendor's social, political, or ideological interests when determining if the vendor is a responsible vendor.

SECTION 20. EVALUATION OF PROPOSALS. The proposals shall be ranked based on District's evaluation of the responsive and responsible Proposer that is most advantageous to the District. The criteria to be used in the evaluation are presented in the Evaluation Criteria sheet, contained within this Project Manual.

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSAL
POOL, SPA, SLIDE & FOUNTAIN MAINTENANCE SERVICES
EVALUATION CRITERIA

1. Personnel (20 points)

(E.g., geographic locations of the firm's headquarters or office in relation to the project; adequacy and capabilities of key personnel, including the project manager and field supervisor; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)

2. Experience (20 points)

(E.g., past record and experience of the respondent in similar projects; volume of work, area of coverage, previously awarded to the firm; past performance for other Community Development Districts, pools and water parks in other contracts; character, integrity, and reputation of respondent, etc.)

3. Understanding of Scope of Work (20 points)

Does the proposal demonstrate an understanding of the District's needs for the services requested?

4. Price (40 total points)

Points available for price will be allocated as follows:

30 points will be awarded to the Proposer submitting the lowest total proposal amount for completing the work as set forth in Exhibit B to the Form of Agreement as set forth in the Price Proposal inclusive of all years of the proposal. All other proposals will receive a percentage of this amount based upon the difference between that Proposer's proposal and the low proposal.

10 points are allocated for the reasonableness of unit prices and quantities in Items A, B, and C of the Price Proposal.

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

**ACKNOWLEDGMENT OF RECEIPT OF DOCUMENTS
AND PROPOSAL SIGNATURE FORM**

This Proposal for pool, spa, slide and fountain maintenance services has been submitted on this ____ day of _____, 2026 by _____ [company] whose business address is _____, telephone number is _____, and electronic mail address is _____.

The undersigned acknowledges, by the below execution of this proposal, that all information provided herein has been provided in full and that such information is truthful and accurate. Proposer agrees through submission of this Proposal to honor all pricing information ninety (90) days from the date of the Proposal opening, and if awarded the contract on the basis of this Proposal, to enter into and execute the services contract in substantially the form included in the proposal documents.

Proposer understands that inclusion of false, deceptive or fraudulent statements on this proposal constitutes fraud; and, that Grove Resort Community Development District (the "District") considers such action on the part of the Proposer to constitute good cause for denial, suspension or revocation of a proposal for work for the District.

Furthermore, the undersigned acknowledges receipt of the following addenda, the provisions of which have been included in this Request for Proposal.

Addendum No. _____ dated _____

Addendum No. _____ dated _____

Addendum No. _____ dated _____

Addendum No. _____ dated _____

Addendum No. _____ dated _____

The undersigned hereby authorize(s) and request(s) any person, firm or corporation to furnish any pertinent information requested by the District, or their authorized agents, deemed necessary to verify the statements made in this proposal or attachments hereto, or regarding the ability, standing and general reputation of the Proposer.

Name of Organization

By: _____

This ____ day of _____, 2026

By: _____
Name and Title of Person Signing

(Apply Corporate Seal if filing as a Corporation)

State of Incorporation: _____

State of _____)

County of _____)

The foregoing instrument was acknowledged before me ____ by means of physical presence or ____ online notarization this ____ day of _____, 2026, by _____, of the _____, who is personally known to me or who has produced _____ as identification and who did (did not) take an oath.

(Signature of Notary Public)

(Typed name of Notary Public)
Notary Public, State of Florida
Commission No.: _____
My Commission Expires: _____

PRICE PROPOSAL FORM

FOR

POOL, SPA, SLIDE & FOUNTAIN OPERATION AND MAINTENANCE SERVICES

FOR THE

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

TO BE SUBMITTED TO:

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT
Attn: Kwame Jackson
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

on or before _____.m., _____, 2026

TO: Grove Resort Community Development District

FROM: _____
(Contractor)

In accordance with the Request for Proposals for Pool, Spa, Slide & Fountain Operation and Maintenance Services for Grove Resort Community Development District, the undersigned proposes to conduct all Work necessary to provide complete Maintenance Operations as described in the Detailed Specifications and Maintenance Map.

All Proposals shall be in accordance with the project manual.

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

**POOL, SPA, SLIDE & FOUNTAIN OPERATION AND MAINTENANCE SERVICES
PRICE QUOTATION**

**POOL, SPA, SLIDE & FOUNTAIN OPERATION AND MAINTENANCE SERVICES
PROPOSAL SUMMARY**

Lump Sum*:	Monthly	Annual Total
Remainder Year 1**	_____	_____
Year 2	_____	_____
Year 3	_____	_____
Year 4	_____	_____

*For purposes of the RFP scoring, the lump sum fee shall be calculated based on seven (7) days of service per week, three hundred sixty-five days (365) per year, (including all holidays), for the Scope of Services in Exhibit B to the Form of Agreement. Items A-D below shall NOT be included in the lump sum fees identified above. Notwithstanding, the District may require additional services which shall be billed at the rates set forth below.

**For purposes of this proposal, the partial Fiscal Year for the proposal will run from November 1, 2026 to September 30, 2027.

The fee amount shall be based on the following schedule of values and other reasonable costs.

A. Minimum Trip Charges

Monday - Friday	\$ _____
Saturday-Sunday	\$ _____
Holidays (federal)	\$ _____
Overtime/Emergency	\$ _____

B. Hourly Rates for Out of Scope Services

Specific Service	Price
Leak Detection	\$ _____
Emergency Plumbing Repairs	\$ _____
Emergency Electrical Repairs	\$ _____
Trouble-shoot and Repair Anything Regarding Pools, Spas, Fountains	\$ _____
Emergency Deck, Tile, Plaster, Coving Repairs	\$ _____
Underwater Repairs Including Scuba	\$ _____
Emergency Calls 24 Hours Per Day, 365 Days Per Year	\$ _____

C. Equipment Options

Month Lease (Lease Price shall include all parts and labor installation, and all necessary repairs to the units and feed line tubing etc. Anything that would fail in the controllers and or pumps is covered and repaired by the contractor at their cost during the Lease.)

WiFi Chemical Controller	\$ _____ (per controller)
Chemical Pump Chlorine and/or Acid	\$ _____ (per pump)
Additional Test Supplies	\$ _____ (per kit/set)
Additional Brush	\$ _____ (each)
Additional Skimmer Net	\$ _____ (each)
Additional Cleaning Robot	\$ _____ (each)
Additional Filter	\$ _____ (each)
Additional Hose	\$ _____ (each)
Additional Aerator	\$ _____ (each)

Purchase (includes all parts and labor)

WiFi Chemical Controller	\$ _____ (per controller)
Chemical Pump Chlorine and/or Acid	\$ _____ (per pump)
Additional Test Supplies	\$ _____ (per kit/set)
Additional Brush	\$ _____ (each)
Additional Cleaning Robot	\$ _____ (each)
Additional Filter	\$ _____ (each)
Additional Skimmer net	\$ _____ (each)
Additional Sodium bicarbonate	\$ _____ (per 50-lb bag)
Additional Bromine	\$ _____ (per 50-lb bag)
Additional Hose	\$ _____ (each)
Additional Aerator	\$ _____ (each)

OPTIONAL BID ALTERNATE

D. Pump and Motor Preventive Maintenance including:

1. All necessary preventive services required for the optimal operation and longevity of all pumps and motors associated with the pools, spa, fountains and water pumps (Daily and as needed).
2. Inspect pumps and motors, and surrounding areas for debris. Remove any debris and dispose of (Daily).
3. Inspect integrity of pumps and motors. Report any deficits or items that need attention or repair, including but not limited to leaks, broken or decayed seals, unusual sounds, or abnormalities (Daily).
4. Check filter pressure gauge reading (Daily).
5. Inspect filters and clean or replace as needed (Daily).
6. Adhere to all industry-recommended standards for proper inspection and maintenance of pumps and motors as well as any recommended manufacturer's preventive maintenance for all pumps and motors (Daily and as recommended by manufacturer).

Lump Sum*:	Monthly	Annual Total
Remainder Year 1**		
Year 2		
Year 3		
Year 4		

**GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT**

**CONTRACTOR'S QUALIFICATION STATEMENT
Pool, Spa, Slide & Fountain Maintenance Services**

Contractor

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CONTRACTOR QUALIFICATION STATEMENT

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PROPOSED UNIT PRICES

Telephone _____ Fax No. _____

1st Contract Name _____ Title _____

2nd Contact Name _____ Title _____

6. Is the Proposer incorporated in the State of Florida? yes () no ()

6.1 If yes, provide the following:

- o Is the Company in good standing with the Florida Department of State, Division of Corporations? yes () no ()

If no, please explain _____

- o Date incorporated _____ FEI/EIN No. _____

6.2 If no, provide the following:

- o The State with whom the Proposer company is incorporated? _____

- o Is the company in good standing with the State? yes () no ()

In no, please explain _____

- o Date incorporated _____ FEI/EIN No. _____

- o Is the Proposer company authorized to do business in the State of Florida? yes () no ()

7. Is the Proposer company a registered or licensed contractor with the State of Florida? yes () no ()

7.1 If yes, provide the following:

- o Type of registration (i.e., certified pool/spa contractor; certified general contractor, certified electrical contractor, etc.) _____

- o License No. _____ Expiration Date _____

- o Qualifying individual _____ Title _____

- o List company(s) currently qualified under this license _____

-
- 7.2 Is the Proposer company a registered or licensed Contractor with Orange County?
yes () no ()
- 7.3 Has the Proposer company performed work for a community development district previously? yes () no ()
- 7.4 Does the Proposer have current plans to change its corporate structure or anticipate a change in ownership in the next three (3) months? yes () no ()
8. List the Proposer's total annual dollar value of work completed for each of the last three (3) years starting with the latest year and ending with the most current year (2025)_____, (2024)_____, (2023)_____.
9. What are the Proposer's current insurance limits?
- | | |
|----------------------|----------|
| General Liability | \$ _____ |
| Automobile Liability | \$ _____ |
| Workers Compensation | \$ _____ |
| Expiration Date | _____ |
10. Has the Proposer been cited by OSHA for any job site or company office/shop safety violations in the past two years? yes () no ()
- If yes, please describe each violation, fine, and resolution _____
- _____
- _____
11. Does the Proposer have any additional applicable local, state or federal licenses or certifications? ¹
- yes () no ()
- 11.1 If yes, provide the following:
- Type of registration (i.e., swimming pool/spa servicing contractor, pool service technician certification, etc.)

 - License No. _____ Expiration Date _____
 - Qualifying individual _____ Title _____

¹ Attach additional pages if necessary

- List company(s) currently qualified under this license _____

12. Please state whether or not the Proposer or any of its affiliates are presently barred or suspended from bidding or contracting on any state, local, or federal-aid contracts in any state(s)? Yes _____ No _____ If so, state the name(s) of the company(ies) _____

the state(s) where barred or suspended _____
state the period(s) of debarment or suspension _____

13. List three (3) projects where the Proposer currently provides similar pool maintenance services.

_____.

14. What is the pool maintenance experience of the proposed project manager?

INDIVIDUAL'S NAME	PRESENT POSITION OR OFFICE	MAGNITUDE AND TYPE OF WORK	YEARS OF POOL MAINTENANCE EXPERIENCE	YEARS WITH FIRM	IN WHAT CAPACITY?

15. Has the Proposer ever failed to complete any work awarded to it or for which it was under contract to perform? Yes _____ No _____ If so, where and why? _____

16. Has any officer or partner of the Proposer ever been an officer, partner, or owner of some other organization that has failed to complete a pool maintenance contract?
Yes _____ No _____ If so, state name of individual, other organization and reason therefore. _____

17. List the case caption, case number, and court for any and all litigation to which the Proposer has been a party in the last five (5) years. If none, please indicate by writing "none."

18. Has the Proposer or any of its affiliates ever been either disqualified or denied prequalification status by a governmental entity? _____ If so, discuss the circumstances surrounding such denial or disqualification as well as the date thereof. _____

19. Please state whether or not the Proposer has completed background checks on all of its employees who will or may be providing services at the Grove Resort Community Development District? Yes _____ No _____ If no, please state the date by which the Proposer will assure to the District the completion of such background check.

The undersigned hereby authorize(s) and request(s) any person, firm or corporation to furnish any pertinent information requested by the Grove Resort Community Development District or its authorized agents, deemed necessary to verify the statements made in this document or documents attached hereto, or necessary to determine whether the Grove Resort Community Development District should qualify the Proposer for proposing on its pool, spa, slide and fountain maintenance project, including such matters as the Proposer's ability, standing, integrity, quality of performance, efficiency and general reputation

Name of Proposer

By: _____

[Type Name and Title of Person Signing]

This ____ day of _____, 2026.

(Corporate Seal)

STATE OF _____)
COUNTY OF _____)

Sworn to and subscribed before me this _____ day of _____, 2026, by _____
_____ of the _____.

(Official Notary Signature & Seal)
Name: _____
Personally Known _____
OR Produced Identification _____
Type of Identification _____

CORPORATE OFFICERS

Company Name _____

Date _____

Provide the following information for Officers of the Proposer and parent company, if any.

NAME FOR PROPOSER	POSITION OR TITLE	CORPORATE RESPONSIBILITIES	INDIVIDUAL'S RESIDENCE CITY, STATE
FOR PARENT COMPANY (if applicable)			

SUPERVISORY PERSONNEL

Company Name_____

Date_____

What is the experience of the key management and supervisory personnel of the Proposer for both administration as well as operations?
(Attach resumes of key personnel here)

INDIVIDUAL'S NAME	PRESENT TITLE	DESCRIPTION OF DIRECT JOB RESPONSIBILITIES	YEARS OF EXPERIENCE IN PRESENT POSITION	TOTAL YEARS OF RELATED EXPERIENCE

STATUS OF CONTRACTS ON HAND
(Attach additional sheets if necessary)

Company Name _____

Date _____

Furnish requested information about all of Proposer's active contracts, whether as prime or subcontracts; whether in progress or awarded but not yet started; and regardless of with whom contracted. All amounts to be shown to nearest \$1,000. Contractor may consolidate and list as a single item all contracts which individually do not exceed 3% of total active contracts and in total do not exceed 20% of the active total contracts.

				Proposer's Uncompleted Amount as of this Date		Completion Date		
Owner, Location and Description of Project	Current Contract Amount as Prime	Current Contract Amount as Subcontractor	Current Amount Sublet to Others	As Prime Contractor	As Subcontractor	Original Contract Date	Approved Revised Date	Current Estimate Date
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
	\$	\$	\$	\$	\$			
Subtotal Uncompleted Work				\$	\$			
Total Uncompleted Work on Hand				\$				

AFFIDAVIT FOR INDIVIDUAL

State of _____ ss:

County of _____

_____, being duly sworn, deposes and says that the statements and answers to the questions concerning experience contained herein are correct and true as of this date; and that he/she understands that intentional inclusion of false, deceptive or fraudulent statements on this statement constitutes fraud; and, that the District considers such action on the part of the Proposer to constitute good cause for rejecting Proposer's proposal.

(Proposer must also sign here)

Sworn to and subscribed before me this _____ day of _____, 2026, by _____.

(Official Notary Signature & Seal)

Name: _____

Personally Known _____

OR Produced Identification _____

Type of Identification _____

AFFIDAVIT FOR PARTNERSHIP

State of _____ SS:

County of _____

_____, is a member of the firm of _____, being duly sworn, deposes and says that the statements and answers to the questions of the foregoing experience questionnaire are correct and true as of the date of this affidavit; and, that he/she understands that intentional inclusion of false, deceptive or fraudulent statements on this statement constitutes fraud; and, that the District considers such action on the part of the Proposer to constitute good cause for rejecting Proposer's proposal.

(Signature of a General Partner is Required)

Sworn to and subscribed before me this _____ day of _____, 2026, by _____.

(Official Notary Signature & Seal)
Name: _____
Personally Known _____
OR Produced Identification _____
Type of Identification _____

AFFIDAVIT FOR CORPORATION

State of _____ SS:

County of _____

(title) _____
of the _____

(a corporation described herein) being duly sworn, deposes and says that the statements and answers to the questions in the foregoing concerning experience are correct and true as of the date of this affidavit; and, that he/she understands that intentional inclusion of false, deceptive or fraudulent statements in this statement constitutes fraud; and, that the District considers such action on the part of the Proposer to constitute good cause for rejection of Proposer's proposal.

(CORPORATE SEAL)

(Officer must also sign here)

Sworn to and subscribed before me this _____ day of _____, 2026, by _____
_____ of the _____.

(Official Notary Signature & Seal)

Name: _____

Personally Known _____

OR Produced Identification _____

Type of Identification _____

SWORN STATEMENT UNDER SECTION 287.133(3)(a),
FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Grove Resort Community Development District.
2. This sworn statement is submitted by _____
[Print Name of Entity Submitting Sworn Statement]
whose business address is _____
and (if applicable) its Federal Employer Identification Number (FEIN) is _____
(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: _____.)
3. My name is _____ and my relationship to the
entity named above is _____.
4. I understand that a "public entity crime" as defined in section 287.133(1)(g), Florida Statutes, means a violation of any State or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, proposal, reply, or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
5. I understand that "convicted" or "conviction" as defined in section 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
6. I understand that an "affiliate" as defined in section 287.133(1)(a), Florida Statutes, means:
 1. A predecessor or successor of a person convicted of a public entity crime; or,
 2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another

person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in section 287.133(1)(e), Florida Statutes, means any natural person or any entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.
8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies.)

_____ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor any affiliate of the entity, have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members or agents who are active in management of the entity or an affiliate of the entity, has been charged with and convicted of a public entity crime subsequent to July 1, 1989, AND (please indicate which additional statement applies):

_____ There has been a proceeding concerning the conviction before an Administrative Law Judge of the State of Florida, Division of Administrative Hearings. The final order entered by the Administrative Law Judge did not place the person or affiliate on the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate was placed on the convicted vendor list. There has been a subsequent proceeding before an Administrative Law Judge of the State of Florida, Division of Administrative Hearings. The final order entered by the Administrative Law Judge determined that it was in the public interest to remove the person or affiliate from the convicted vendor list. (Please attach a copy of the final order.)

_____ The person or affiliate has not been placed on the convicted vendor list. (Please describe any action taken by or pending with the Florida Department of Management Services.)

(Name of individual signing)

Date: _____

STATE OF _____)
COUNTY OF _____)

PERSONALLY APPEARED BEFORE ME, the undersigned authority, _____

_____ who, after first being sworn by me, affixed his/her signature in the
(Name of individual signing)

space provided above on this _____ day of _____ 2026.

(Official Notary Signature & Seal)

Name: _____

Personally Known _____

OR Produced Identification _____

Type of Identification _____

FORM OF AGREEMENT

POOL, SPA, SLIDE & FOUNTAIN OPERATION AND MAINTENANCE SERVICES AGREEMENT BY AND BETWEEN GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT AND _____

THIS AGREEMENT (“Agreement”) is made and entered into this ____ day of _____, 2026, by and between:

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in Orange County, Florida, whose address is 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817 (the “District”), and

_____, whose address is _____
(the “Contractor” and, together with the District, the “Parties”).

RECITALS

WHEREAS, the District was established by ordinance of the County Commission of Orange County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including amenity facilities; and

WHEREAS, the District owns, operates and maintains certain recreational and stormwater facilities, including six (6) pools with slides, a spa, a Flow-Rider, and two fountains (“Facilities”); and

WHEREAS, the District has a need to retain an independent contractor to provide pool, spa, slide and fountain operation and maintenance services for the Facilities; and

[**WHEREAS**, the District has a need to retain an independent contractor to provide pump and motor preventive maintenance services for the Facilities; and]

WHEREAS, Contractor submitted a Price Proposal Form, attached hereto as **Exhibit A** and incorporated herein by reference (the “Price Quotation”), and represents that it is qualified to serve as a pool, spa, slide and fountain maintenance contractor and provide such services to the District.

NOW, THEREFORE, in consideration of the mutual covenants contained in this Agreement, it is agreed that the Contractor is hereby retained, authorized, and instructed by the District to perform in accordance with the following covenants and conditions, which both the District and the Contractor have agreed upon:

1. INCORPORATION OF RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Agreement.

2. DESCRIPTION OF WORK AND SERVICES.

- A. The District desires that the Contractor provide professional pool, spa, slide and fountain maintenance services within presently accepted standards. Upon all parties executing this Agreement, the Contractor shall provide the District with the specific services as set forth in this Agreement and attached Exhibits.
- B. While providing the services identified in this Agreement, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the services.
- C. The Contractor shall provide the specific professional services as shown in Section 3 of this Agreement.

3. SCOPE OF POOL, SPA, SLIDE & FOUNTAIN MAINTENANCE SERVICES. The duties, obligations, and responsibilities of the Contractor are those described in the Scope of Services attached hereto as **Exhibit B** in the designated areas. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. Attached Exhibits are intended to clarify the Price Quotation and Scope of Services to be provided herein; to the extent that any other provisions of the Exhibits conflict with the provisions of this Agreement, this Agreement shall control.

4. MANNER OF CONTRACTOR'S PERFORMANCE. Contractor agrees, as an independent contractor, to undertake work and/or perform or have performed such services as specified in this Agreement or any addendum executed by the Parties or in any authorized written work order by the District issued in connection with this Agreement and accepted by the Contractor. All work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The performance of all services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District.

A. Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary for the proper provision of services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement.

B. The Contractor agrees that the District shall not be liable for the payment of any work or services unless the District, through an authorized representative of the District, authorizes the Contractor, in writing, to perform such work.

C. The District shall designate in writing a person to act as the District's representative with respect to the services to be performed under this Agreement. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Contractor's services.

(1) The District hereby designates the District Manager and John Schilling to act as its representatives.

(2) The Contractor agrees to meet with the District's representative no less than one (1) time per month to walk the property to discuss conditions, schedules, and items of concern regarding this Agreement.

D. In the event that time is lost due to heavy rains ("Rain Days"), the Contractor agrees to reschedule its employees and divide their time accordingly to complete all scheduled services within one (1) week of any such Rain Days. The Contractor shall provide services on Saturdays or Sundays if needed to make up Rain Days. Contractor shall coordinate with the District representatives to timely complete all such services.

E. Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.

5. COMPENSATION; TERM.

A. As compensation for services described in this Agreement, the District agrees to pay Contractor the following amounts:

i. _____ (____) monthly payments of _____ Dollars and _____ Cents (\$_____) for a total of _____ Dollars (\$_____) for the remainder of Fiscal Year 2026-2027; and

ii. twelve (12) monthly payments of _____ Dollars and _____ Cents (\$_____) for an annual total of _____ Dollars (\$_____) for Fiscal Year 2027-2028; and

iii. twelve (12) monthly payments of _____ Dollars and _____ Cents (\$_____) for an annual total of _____ Dollars (\$_____) for Fiscal Year 2028-2029; and

iv. twelve (12) monthly payments of _____ Dollars and _____ Cents (\$_____) for an annual total of _____ Dollars (\$_____) for Fiscal Year 2029-2030.

B. As compensation for any necessary out-of-scope, emergency, or equipment purchase or leasing services, the District agrees to pay Contractor the rates identified in **Exhibit A**. If a service is not included in Exhibit A, the compensation shall be negotiated between the parties in good faith.

C. Work shall commence on _____, 2026, and end September 30, 2030, unless terminated earlier in accordance with Section 14 below.

D. If the District should desire additional work or services, or to add additional facilities to be maintained, or Contractor has recommended repairs or additional work not within the scope of this Agreement, Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to a Work Authorization under this Agreement. Contractor shall not provide such additional services until such Work Authorization is evidenced and executed by both parties in writing. Fees for any additional services shall be calculated based on the attached Price Quotation, or, if not identified, as negotiated between the District and the Contractor and agreed upon in writing. The Contractor shall be responsible for preparing all Work Authorizations in the form attached hereto as **Exhibit C** and submitting to the District for consideration.

E. The District may require, as a condition precedent to making any payment to the Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of Lien Releases or partial Waivers of Lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

F. The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. These monthly invoices are due and payable within forty-five (45) days of receipt by the District or otherwise in accordance with Florida Prompt Payment Act. Each monthly invoice shall include such supporting information as the District may reasonably require the Contractor to provide.

6. INSURANCE.

A. The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the following insurance:

i. Worker's Compensation Insurance in accordance with the laws of the State of Florida.

ii. Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, and covering at least the following hazards:

a. Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation.

iii. Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.

iv. Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

v. Contractual Liability Insurance with limits of not less than \$2,000,000 for general aggregate and \$2,000,000 for bodily injury and property damage (combined each occurrence).

vi. Pollution Insurance (covering third-party injury and property damage claims, including clean-up costs) with a limit not less than \$1,000,000.

B. The District, its staff, consultants, agents and supervisors, and Spire Hospitality, LLC, shall be named as additional insureds. The Contractor shall furnish the District and Spire with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-VII.

C. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

7. INDEMNIFICATION.

A. Contractor agrees to defend, indemnify, and hold harmless the District and its supervisors, officers, agents, employees, successors, assigns, members, affiliates, or representatives, and Spire Hospitality LLC, and its supervisors, officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. For avoidance of doubt, indemnification obligation of the

Contractor herein requires the Contractor to indemnify the District for any and all percentage of fault attributable to Contractor for in any claims arising hereunder (whether such claim is against the District, the Contractor or the District and Contractor as jointly liable parties) regardless of whether the District is adjudged to be more or less than 50% at fault. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.

B. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, fines, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), and any interest accrued, all as incurred.

8. BACKGROUND CHECKS. The Contractor shall conduct background checks on any and all of its employees who will or may be providing services at the District. Contractor shall provide proof of same, if requested by the District.

9. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective immediately upon the giving of notice of termination.

10. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving notice of termination.

11. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

12. CUSTOM AND USAGE. It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

13. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

14. TERMINATION. The District agrees that the Contractor may terminate this Agreement with cause by providing sixty (60) days written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately with cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days written notice of termination without cause. Upon any termination of this Agreement, the Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or offsets the District may have against the Contractor.

15. PERMITS AND LICENSES. All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

16. ASSIGNMENT. Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such written approval is void.

17. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

18. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

19. ENFORCEMENT OF AGREEMENT. In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, paralegal fees and costs for trial, alternative dispute resolution, or appellate proceedings.

20. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the District and the Contractor relating to the subject matter of this Agreement.

21. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Contractor.

22. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this instrument.

23. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A. If to the District: Grove Resort Community Development District
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Attn: Kwame Jackson

with a copy to: Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301
Attn: Michael C. Eckert

B. If to the Contractor: _____

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Contractor may deliver Notice on behalf of the District and the Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

24. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and the Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Contractor and their respective representatives, successors, and assigns.

25. CONTROLLING LAW; VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. The exclusive venue for any action arising hereunder shall be in a court of appropriate jurisdiction in and for Orange County, Florida.

26. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Jane Gaarlandt** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of this Agreement, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 723-5900, RECORDREQUEST@PFM.COM, OR AT 3501 QUADRANGLE BLVD., SUITE 270, ORLANDO, FLORIDA 32817.

27. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

28. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. The District and the Contractor participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

29. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

30. E-VERIFY. The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

31. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES. The Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

32. SCRUTINIZED COMPANIES STATEMENT. Contractor certifies it: (i) is not in violation of Section 287.135, *Florida Statutes*; (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Contractor is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate the Contract.

33. ANTI-HUMAN TRAFFICKING STATEMENT. The Contractor does not use coercion for labor or services as defined in Section 787.06, *Florida Statutes*, and the Contractor has complied, and agrees to comply, with the provisions of Section 787.06, *Florida Statutes*.

IN WITNESS WHEREOF, the parties execute this agreement the day and year first written above.

ATTEST:

**GROVE RESORT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

WITNESS:

By: _____
Print Name: _____

By: _____
Its: _____

Exhibit A: Price Quotation from Contractor Proposal
Exhibit B: Scope of Services
Exhibit C: Form of Work Authorization

EXHIBIT A
PRICE QUOTATION FROM CONTRACTOR PROPOSAL
[TO BE INSERTED IN THE FORM IN THE REQUEST FOR PROPOSALS]

EXHIBIT B SCOPE OF SERVICES

Contractor is responsible for the operation, cleaning and maintenance on a regular and as-needed basis, of the pools, spa, fountains, and slides, further described below, at the Grove Resort Community Development District (“District”). This includes, but is not limited to, the cleaning and maintenance of all pools, fountains, and slides located within the District’s water park, Surfari Water Park (“Water Park”). The Water Park includes, but is not limited to, a Flow-rider double surf simulator, dual water slides, a 695-foot lazy river, and six (6) pools. Contractor is expected to be on-site at all times during normal operating hours, at least one hour before and one hour after normal operating hours, and on-call for emergency maintenance twenty-four (24) hours per day, seven (7) days per week, three hundred sixty-five (365) days per year. Contractor shall arrive at the Water Park for opening duties at least one (1) hour prior to normal operating hours and shall remain on-site after normal operating hours for closing duties. Normal operating hours of the Water Park are generally²:

May – September

Sunday – Saturday 10:00 a.m. - 8:00 p.m.

October – April [excluding Holiday Season(s) and Spring Break]

Sunday – Saturday 10:00 a.m. - 6:00 p.m.

Holiday Season(s) and Spring Break³

Sunday - Saturday 10:00 a.m. - 8:00 p.m.

I. Amenities to be serviced:

- Pool 1 - 344,610 Gallons
- Pool 2 - 224,050 Gallons
- Water Activity Pool - 16,690 Gallons
- South Pool - 75,000 Gallons
- Middle Pool - 90,000 Gallons
- North Pool - 85,000 Gallons
- Flow-rider - 57,230 Gallons
- Spa - 4,500 Gallons
- Main Fountain - 10,000 Gallons
- Square Fountain - 3,000 Gallons

II. Frequency

Maintenance Service will be performed year-round, at a frequency of seven (7) days per week unless otherwise directed by the District.

² Operating hours are subject to change at the District’s discretion.

³ Dates are subject to change.

III. Pool, Spa, Slide and Fountain Maintenance

- A. Multiple layers of field personnel to include inspectors and quality control personnel to be onsite weekly. Should conditions require, all schedules will be altered and technician count/inspector count/management count increased as per property needs dictate.
 - (1) Technicians will perform daily key services as early as possible and prior to opening to ensure that all bodies of water are fully prepared for bathers. These services include but are not limited to vacuuming, cleaning tiles, skimmer baskets and all water quality/chemical level testing.
 - (2) Peak Season Technician Schedule: 3 - 4 technicians onsite between 5 - 8 hours as property needs dictate⁴
 - (3) Off Season Technician Schedule: 2 - 3 technicians onsite between 5 - 8 hours as property needs dictate⁵
 - (4) Four (4) Service Calls Per Month, Per Body of Water (Included)
- B. General Requirements
 - (1) Prior to commencing Services, Contractor and District will conduct a joint inventory of the equipment to be serviced and maintained. At the same time, the Contractor and District should assess the condition of the equipment and develop the repair/replacement plan.
 - (2) Contractor will clean and maintain the pools, spa, fountains and agreed upon water features. The District will determine the number of days service and maintenance will be performed and may be changed with seventy-two (72) hours prior notice.
 - (3) Contractor will notify the District of any irregularities that are not up to local and state code requirements. The Contractor will also notify the District of any situations that could cause harm to a guest and/or employees.
 - (4) Contractor shall maintain a hurricane and labor contingency plan. The hurricane contingency plan should cover pre-and post-hurricane plans. The labor contingency plan will outline how the facilities will be serviced should there be a labor issue. Hurricane labor rates may be higher for pre-and post-storm preparations. The contingency plans shall be communicated to District.
- C. Automation:
 - (1) Installation of eight (8) wifi enabled chemical automation units, reporting chlorine, pH, flow, and temperature. Units are equipped to alert if any of the above parameters are out of sequence. Units maintain a data log of all readings that can be accessed remotely. Includes the complete systems of controllers, boards and remote sign-up (required internet login for two years) and tax.
 - (2) Each of the eight (8) units will control (1) body of water with (2) ORP ports, allowing for both state mandatory primary chlorine and pH feed pumps and a chlorine generator (if desired).

⁴ Generally, Peak Season runs from May (Memorial Day weekend) until September (Labor Day weekend) and includes all Holiday Season(s) and Spring Break (which dates are subject to change).

⁵ The District reserves the right to require 3-4 technicians onsite between 5-8 hours per day as property needs dictate during the Off Season.

- (3) Installation of twenty-two (22) pumps (chlorine and acid).
- D. Minimum Equipment Service Requirements:
 - (1) Monitoring and inspection of gauges, flow meters, operational and recirculation efficiencies of various filters and filter media systems
 - (2) Maintenance of pool ladders, railings and monitor bumpers, O-rings, gaskets and gauges
 - (3) Skimming, vacuuming, brushing, tile cleaning and filter cleaning
 - (4) Checking and cleaning of lint traps
 - (5) Change filters as necessary
 - (6) Inspect and clean the collector tanks as needed
 - (7) Preventive Maintenance Program- a monthly preventive maintenance program will be implemented. The Contractor will report the maintenance performed and recommendations for repairs for approval.
 - (8) Prepare for inclement weather in accordance with industry standards
- E. Minimum Chemical Requirements
 - (1) Contractor shall test and adjust chlorine levels to be at between 2 - 5 PPM.
 - (2) Contractor shall test and record both pH and alkalinity levels. pH shall be kept between 7.2-7.6, alkalinity levels between 80-120 ppm.
 - (3) Contractor shall test and adjust Calcium Hardness 250+
 - (4) Contractor shall test and adjust Cyanuric Acid (conditioner) to 20 to 50 PPM
 - (5) Algaecides to meet the standards of oxidation and sanitation
 - (6) Contractor shall monitor filter coagulants and shock treatments as needed
- F. Compliance with Health Department Regulations
 - (1) Contractor shall maintain all health department logs and insure that all health department codes and regulations are maintained.
 - (2) Mandatory pool closures - District will contact Contractor immediately following a contamination incident involving fecal matter, vomit or deceased animal matter. The Contractor will follow Health Department guidelines for mandatory pool closures and water treatment. The Contractor will post "pool closed" signs until the water has been treated. The Contractor will maintain a fecal accident log.
 - (3) All chlorine, acid, tablets, bicarbonate soda, calcium hardness, algaecides, stabilizers, and conditioners to maintain all contracted bodies of water within the required parameters of the Health Department.

IV. Slide Specific Maintenance Standards

Routine Requirements

1. Inspect slide and water park area for debris. Remove any debris and dispose of.
2. Inspect integrity of slides and water features. Report any deficits or items that need attention or repair.
3. Clean surface areas of slides and related features weekly with biodegradable non-bleaching, non-etching solution.

4. Clean and seal slides and features monthly (or as needed) with chlorine-resistant UV protectant.
5. Wax slides and related water features monthly.
6. Inspect all hardware and gaskets to make sure free of rust and hardware is properly fastened.
7. Post and log chlorine and pH weekly in the Equipment Room.

Annual Requirements

1. Inspect non-slip for unreasonable wear
2. Assess the slide for deflection and delimitation (utilize moisture meter when appropriate)
3. Identify issues such as crazing, blistering, bare fiberglass and oxidation
4. Visual inspection of slide exterior for fiberglass damage or fiberglass degradation
5. Visual inspection of exterior hardware for excessive rust, corrosion, or loose hardware
6. Inspect tower for any rust, corrosion, or hardware damage
7. Inspect slide for misaligned or leaking seams
8. Wash interior of slide
9. Polish and wax start tub, all open flume sections and ride path of closed flume (bottom half)
10. Power wash slide tower, structure and exterior of slide
11. Caulk seams as needed
12. All repairs will be done with vinyl-ester resin or vinyl-ester marine grade filler
13. Utilize torque wrench to check/tighten bolts throughout the slide

V. Pump and Motor Preventive Maintenance [if applicable]

Routine Requirements (Daily and As-Needed)

1. All necessary preventive services required for the optimal operation of all pumps and motors associated with the pools and water pumps (Daily and as needed).
2. Inspect pumps and motors for debris. Remove any debris and dispose of (Daily).
3. Inspect integrity of pumps and motors. Report any deficits or items that need attention or repair, including but not limited to leaks, broken or decayed seals, unusual sounds, or abnormalities (Daily).
4. Check filter pressure gauge reading (Daily).
5. Clean or replace filters as needed (Daily).
6. Adhere to all industry-recommended standards for proper inspection and maintenance of pumps and motors as well as any recommended manufacturer's preventive maintenance for all pumps and motors (Daily and as recommended by manufacturer).

VI. Additional Warranties

All installed chemical automation packaged equipment shall be warrantied by the contractor for the life of the lease. The Contractor shall own all leased chemical

automation packaged equipment and is responsible for repair and replacement, if needed. If full replacement is needed during lease, the Contractor will remove and replace chemical automation equipment at no additional charge. Should the District decide to alter their chemical administration method, upon written request the contractor will remove all leased equipment at no charge.

**EXHIBIT C
FORM OF WORK AUTHORIZATION**

**WORK AUTHORIZATION NO. _____
POOL, SPA, SLIDE & FOUNTAIN OPERATION AND MAINTENANCE SERVICES**

THIS WORK AUTHORIZATION (“Work Authorization”), dated _____, 202____, authorizes additional work in accordance with the *POOL, SPA, SLIDE & FOUNTAIN MAINTENANCE SERVICES AGREEMENT BY AND BETWEEN GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT* AND _____, dated _____, 2026 (“**Agreement**”), by and between:

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, with a mailing address of c/o PFM Management Services LLC, 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817 (“**District**”); and

_____, a _____,
whose address is _____ (“**Contractor**”).

SECTION 1. SCOPE OF SERVICES. In addition to the Services described in the Agreement and any Exhibits, Amendments and Work Authorizations thereto, Contractor shall provide _____, as set forth in Contractor’s Proposal, dated _____, 202____, and attached hereto as **Exhibit A**, which is incorporated herein by reference, all in accordance with the terms of the Agreement (“**Additional Services**”). Contractor may make changes to the scope of Additional Services without further written authorization from the District, to the extent that such changes are communicated to Contractor by the District’s representative and do not increase the price of the Additional Services.

SECTION 2. COMPENSATION. It is understood and agreed that the compensation for the Additional Services under this Work Authorization shall be in the amount of _____ **Dollars (\$ _____)** and shall be remitted in the manner set forth in the Agreement. The total compensation for the Additional Services shall not exceed the actual services and/or work rendered under this Work Authorization. It is understood and agreed upon that the compensation for the completion of the Additional Services is based upon all materials and labor required to perform such services.

SECTION 3. FINAL AGREEMENT. This Work Authorization, together with the Agreement, any Exhibits, Amendments and Work Authorizations thereto, represents the entire understanding between the District and the Contractor with regard to the Additional Services and supersedes any previously executed proposal or agreement related to the provision of such services.

SECTION 4. ACCEPTANCE. Acceptance of this Work Authorization will authorize the Contractor to complete the Additional Services as outlined herein and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below.

Contractor shall commence the aforesaid Additional Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this Work Authorization, remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have caused this Work Authorization to be executed the day and year first above written.

ATTEST:

**GROVE RESORT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

WITNESS:

a _____

Witness

By: _____

Its: _____

Exhibit A: Scope of Additional Services



Grove Resort Community Development District

**Ratification of Payment Authorization
Nos. 264 – 266**

**GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorizations No. 264

7/15/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
8719	VGlobalTech (GROVER)	07/01/2026	Grove Resort CDD	125.00
8636	VGlobalTech (GROVER)	06/30/2026	Grove Resort CDD	300.00
26-02133W	West Orange Times c/o B.O. (GROVER)	07/02/2026	Grove Resort CDD	36.05
Total:				461.05

District Manager / Assistant District Manager

Chairperson

**GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorizations No. 265

7/22/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
2026.07.14	Alex Dades (GROVER)	07/14/2026	Grove Resort CDD	200.00
046334001-0626	Kimley-Horn & Associates, Inc. (GROVER)	06/30/2026	Grove Resort CDD	1,712.83
2026.07.14T	Odyssey Leach (GROVER)	07/14/2026	Grove Resort CDD	82.07
2026.07.14	Peter Ricci (GROVER)	07/14/2026	Grove Resort CDD	200.00
143111	PFM Financial Advisors (GROVER)	07/09/2026	Grove Resort CDD	375.00
DM-07-2026-28	PFM Management Services LLC (GROVER)	07/06/2026	Grove Resort CDD	2,500.00
2674	Resort Pool Maintenance, Inc. (GROVER)	07/16/2026	Grove Resort CDD	9,498.00
2796	Resort Pool Maintenance, Inc. (GROVER)	07/16/2026	Grove Resort CDD	19,999.00
26-02339W	West Orange Times c/o B.O. (GROVER)	07/16/2026	Grove Resort CDD	41.20
2026.07.14	William Jameson Green Jr (GROVER)	07/14/2026	Grove Resort CDD	200.00
Total:				34,808.10

District Manager / Assistant District Manager

Chairperson

**GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorizations No. 266

7/29/2026

Invoice No	Supplier	Invoice Date	Property	Invoice Amount
3778344	Kutak Rock (GROVER)	07/23/2026	Grove Resort CDD	1,731.50
26-02383W	West Orange Times c/o B.O. (GROVER)	07/23/2026	Grove Resort CDD	103.00
26-02384W	West Orange Times c/o B.O. (GROVER)	07/23/2026	Grove Resort CDD	61.80
Total:				1,896.30

District Manager / Assistant District Manager

Chairperson

Grove Resort CDD
c/o PFM Management Services LLC
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
MontejanoR@pfm.com // (407) 723-5951



Grove Resort Community Development District

Review of Monthly Financials



Grove Resort CDD

June 2026 Financial Package

June 30, 2026

PFM Management Services LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
(407) 723-5900



Grove Resort CDD
Statement of Financial Position
As of 6/30/2026

	General Fund	Debt Service Fund	Capital Projects Fund	General Long Term Debt	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$709,939.69				\$709,939.69
Assessments Receivable	242,464.71				242,464.71
Assessment Receivable - Off Roll	359.72				359.72
Prepaid Expenses	1,773.38				1,773.38
Assessments Receivable (17)		\$156,245.88			156,245.88
Assessments Receivable (22)		86,121.74			86,121.74
Debt Service Reserve - Series 2017A		930,012.50			930,012.50
Debt Service Reserve - Series 2022A		130,936.52			130,936.52
Revenue - Series 2017A		758,864.96			758,864.96
Interest - Series 2017A		29.86			29.86
Interest - Series 2022A		0.04			0.04
Prepayment - Series 2017A		4,482.13			4,482.13
Principal - Series 2017A		78.52			78.52
Revenue - Series 2022A		159.70			159.70
Acquisition/Construction - Series 2022A			\$12,459.75		12,459.75
Total Current Assets	<u>\$954,537.50</u>	<u>\$2,066,931.85</u>	<u>\$12,459.75</u>	<u>\$0.00</u>	<u>\$3,033,929.10</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$1,824,564.23	\$1,824,564.23
Amount To Be Provided				12,025,435.77	12,025,435.77
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$13,850,000.00</u>	<u>\$13,850,000.00</u>
Total Assets	<u><u>\$954,537.50</u></u>	<u><u>\$2,066,931.85</u></u>	<u><u>\$12,459.75</u></u>	<u><u>\$13,850,000.00</u></u>	<u><u>\$16,883,929.10</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$6,049.23				\$6,049.23
Deferred Revenue	242,464.71				242,464.71
Deferred Revenue - Off Roll	359.72				359.72
Deferred Revenue		\$133,479.91			133,479.91
Deferred Revenue		108,887.71			108,887.71
Total Current Liabilities	<u>\$248,873.66</u>	<u>\$242,367.62</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$491,241.28</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable - Long-Term				\$13,850,000.00	\$13,850,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$13,850,000.00</u>	<u>\$13,850,000.00</u>
Total Liabilities	<u><u>\$248,873.66</u></u>	<u><u>\$242,367.62</u></u>	<u><u>\$0.00</u></u>	<u><u>\$13,850,000.00</u></u>	<u><u>\$14,341,241.28</u></u>
<u>Net Assets</u>					
Net Assets, Unrestricted	(\$239,344.16)				(\$239,344.16)
Net Assets - General Government	677,695.96				677,695.96
Current Year Net Assets - General Government	177,788.04				177,788.04
Fund Balance Nonspendable Prepaid	89,524.00				89,524.00
Net Assets, Unrestricted		\$2,057,429.31			2,057,429.31
Current Year Net Assets, Unrestricted		(232,865.08)			(232,865.08)
Net Assets, Unrestricted			\$8,277.83		8,277.83
Current Year Net Assets, Unrestricted			4,181.92		4,181.92
Total Net Assets	<u><u>\$705,663.84</u></u>	<u><u>\$1,824,564.23</u></u>	<u><u>\$12,459.75</u></u>	<u><u>\$0.00</u></u>	<u><u>\$2,542,687.82</u></u>
Total Liabilities and Net Assets	<u><u>\$954,537.50</u></u>	<u><u>\$2,066,931.85</u></u>	<u><u>\$12,459.75</u></u>	<u><u>\$13,850,000.00</u></u>	<u><u>\$16,883,929.10</u></u>



Grove Resort CDD
Statement of Activities
As of 6/30/2026

	General Fund	Debt Service Fund	Capital Projects Fund	General Long Term Debt	Total
<u>Revenues</u>					
On-Roll Assessments	\$797,150.24				\$797,150.24
Off-Roll Assessments	185.97				185.97
Other Income & Other Financing Sources	52,637.40				52,637.40
On-Roll Assessments		\$827,949.05			827,949.05
Inter-Fund Group Transfers In		(3,946.93)			(3,946.93)
Inter-Fund Transfers In			\$3,946.93		3,946.93
Total Revenues	<u>\$849,973.61</u>	<u>\$824,002.12</u>	<u>\$3,946.93</u>	<u>\$0.00</u>	<u>\$1,677,922.66</u>
<u>Expenses</u>					
Supervisor Fees	\$2,000.00				\$2,000.00
Trustee Services	8,375.78				8,375.78
Management	22,500.00				22,500.00
Engineering	3,153.69				3,153.69
Disclosure Agent	10,000.00				10,000.00
District Counsel	35,335.07				35,335.07
Assessment Administration	20,000.00				20,000.00
Tax Preparation	36.46				36.46
Travel and Per Diem	1,147.69				1,147.69
Postage & Shipping	45.30				45.30
Legal Advertising	348.02				348.02
Web Site Maintenance	1,725.00				1,725.00
Dues, Licenses, and Fees	175.00				175.00
General Liability Insurance	17,230.00				17,230.00
Property & Casualty	311,323.00				311,323.00
Cyber Liability	626.00				626.00
Contingency	887.39				887.39
Capital Expenditures	263,070.00				263,070.00
Principal Payments - Series 2017A		\$285,000.00			285,000.00
Principal Payments - Series 2022A		60,000.00			60,000.00
Interest Payments - Series 2017A		760,766.26			760,766.26
Total Expenses	<u>\$697,978.40</u>	<u>\$1,105,766.26</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,803,744.66</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$25,792.83				\$25,792.83
Interest Income		\$48,899.06			48,899.06
Interest Income			\$234.99		234.99
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$25,792.83</u>	<u>\$48,899.06</u>	<u>\$234.99</u>	<u>\$0.00</u>	<u>\$74,926.88</u>
Change In Net Assets	\$177,788.04	(\$232,865.08)	\$4,181.92	\$0.00	(\$50,895.12)
Net Assets At Beginning Of Year	<u>\$527,875.80</u>	<u>\$2,057,429.31</u>	<u>\$8,277.83</u>	<u>\$0.00</u>	<u>\$2,593,582.94</u>
Net Assets At End Of Year	<u><u>\$705,663.84</u></u>	<u><u>\$1,824,564.23</u></u>	<u><u>\$12,459.75</u></u>	<u><u>\$0.00</u></u>	<u><u>\$2,542,687.82</u></u>



Grove Resort CDD
Budget to Actual
For The Month Ending 6/30/2026

Year To Date

	Actual	Budget	Variance	FY 2026 Adopted Budget	Percentage
<u>Revenues</u>					
On-Roll Assessments	\$ 797,150.24	\$ 779,734.53	\$ 17,415.71	\$ 1,039,646.09	76.68%
Off-Roll Assessments	185.97	246.69	(60.72)	328.91	56.54%
Other Income & Other Financing Sources	52,637.40	67,500.00	(14,862.60)	90,000.00	58.49%
Net Revenues	\$ 849,973.61	\$ 847,481.22	\$ 2,492.39	\$ 1,129,975.00	75.22%
<u>General & Administrative Expenses</u>					
Supervisor Fees	\$ 2,000.00	\$ 3,600.00	\$ (1,600.00)	\$ 4,800.00	41.67%
Trustee Services	8,375.78	7,499.97	875.81	10,000.00	83.76%
Management	22,500.00	22,500.00	-	30,000.00	75.00%
Engineering	3,153.69	11,250.00	(8,096.31)	15,000.00	21.02%
Disclosure Agent	10,000.00	7,499.97	2,500.03	10,000.00	100.00%
Property Appraiser	-	1,125.00	(1,125.00)	1,500.00	0.00%
District Counsel	35,335.07	45,000.00	(9,664.93)	60,000.00	58.89%
Assessment Administration	20,000.00	15,000.03	4,999.97	20,000.00	100.00%
Reamortization Schedules	-	562.50	(562.50)	750.00	0.00%
Audit	-	7,499.97	(7,499.97)	10,000.00	0.00%
Arbitrage Calculation	-	749.97	(749.97)	1,000.00	0.00%
Tax Preparation	36.46	37.53	(1.07)	50.00	72.92%
Travel and Per Diem	1,147.69	4,500.00	(3,352.31)	6,000.00	19.13%
Postage & Shipping	45.30	1,125.00	(1,079.70)	1,500.00	3.02%
Legal Advertising	348.02	1,874.97	(1,526.95)	2,500.00	13.92%
Property Taxes	-	112.50	(112.50)	150.00	0.00%
Web Site Maintenance	1,725.00	2,025.00	(300.00)	2,700.00	63.89%
Dues, Licenses, and Fees	175.00	131.22	43.78	175.00	100.00%
General Liability Insurance	17,230.00	12,937.50	4,292.50	17,250.00	99.88%
Property & Casualty	311,323.00	293,542.47	17,780.53	391,390.00	79.54%
Cyber Liability	626.00	569.97	56.03	760.00	82.37%
Contingency	887.39	11,250.00	(10,362.61)	15,000.00	5.92%
3-Month Reserve	-	86,249.97	(86,249.97)	115,000.00	0.00%
Capital Expenditures	263,070.00	310,837.68	(47,767.68)	414,450.00	63.47%
Total General & Administrative Expenses	\$ 697,978.40	\$ 847,481.22	\$ (149,502.82)	\$ 1,129,975.00	61.77%
Total Expenses	\$ 697,978.40	\$ 847,481.22	\$ (149,502.82)	\$ 1,129,975.00	
Income (Loss) from Operations	\$ 151,995.21	\$ -	\$ 151,995.21	\$ -	
<u>Other Income (Expense)</u>					
Interest Income	\$ 25,792.83	\$ -	\$ 25,792.83	\$ -	
Total Other Income (Expense)	\$ 25,792.83	\$ -	\$ 25,792.83	\$ -	
Net Income (Loss)	\$ 177,788.04	\$ -	\$ 177,788.04	\$ -	