

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

March 21, 2022

BOARD OF SUPERVISORS

PUBLIC HEARING AND

REGULAR MEETING

AGENDA

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

March 14, 2022

Board of Supervisors
Silver Oaks Community Development District

Dear Board Members:

The Board of Supervisors of the Silver Oaks Community Development District will hold Multiple Public Hearings and a Regular Meeting on March 21, 2022, at 11:00 a.m., at the offices of Culpepper and Terpening, Inc., 2960 South 25th Street, Fort Pierce, Florida 34981. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date
 - A. Affidavit/Proof of Publication
 - B. Consideration of Resolution 2022-27, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the Silver Oaks Community Development District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date
4. Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements
 - *Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.*

ATTENDEES:

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

- *Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.*
 - A. Affidavit/Proof of Publication
 - B. Mailed Notice to Property Owner(s)
 - C. Engineer's Report (*for informational purposes*)
 - D. Master Special Assessment Methodology Report (*for informational purposes*)
 - E. Consideration of Resolution 2022-28, Making Certain Findings; Authorizing a Capital Improvement Plan; Adopting an Engineer's Report; Providing an Estimated Cost of Improvements; Adopting an Assessment Report; Equalizing, Approving, Confirming and Levying Debt Assessments; Addressing the Finalization of Special Assessments; Addressing the Payment of Debt Assessments and the Method of Collection; Providing for the Allocation of Debt Assessments and True-Up Payments; Addressing Government Property, and Transfers of Property to Units of Local, State and Federal Government; Authorizing an Assessment Notice; and Providing for Severability, Conflicts and an Effective Date
5. Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules of Procedure, Pursuant to Sections 120.54 and 190.035, Florida Statutes
- A. Affidavits of Publication
 - B. Consideration of Resolution 2022-29, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date
6. Public Hearing on Adoption of Fiscal Year 2021/2022 Budget
- A. Affidavit of Publication
 - B. Consideration of Resolution 2022-30, Relating to the Annual Appropriations and Adopting the Budgets for the Fiscal Year Beginning October 1, 2021, and Ending September 30, 2022; Authorizing Budget Amendments; and Providing an Effective Date
7. Consideration of Response(s) to Request for Qualifications (RFQ) for Engineering Services
- A. Affidavit of Publication
 - B. RFQ Package
 - C. Respondent(s): *Michael B. Schorah & Associates, Inc.*
 - D. Competitive Selection Criteria/Ranking

- E. Award of Contract
- 8. Consideration of Responses to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondents
 - I. Berger, Toombs, Elam, Gaines & Frank
 - II. Carr, Riggs & Ingram, LLC
 - III. Grau & Associates
 - D. Auditor Evaluation Matrix/Ranking
 - E. Award of Contract
- 9. Consideration of Resolution 2022-14, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2021/2022 and Providing for an Effective Date
- 10. Ratification of Engagement with Regions Bank for Trustee Services
- 11. Consideration of Stormwater Management Needs Proposal
- 12. Acceptance of Unaudited Financial Statements as of January 31, 2022
- 13. Approval of Minutes
 - A. January 10, 2022 Landowners' Meeting
 - B. January 10, 2022 Organizational Meeting
- 14. Staff Reports
 - A. District Counsel: *KE Law Group, PLLC*
 - B. District Engineer [Interim]: *Michael B. Schorah and Associates, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: TBD

○ QUORUM CHECK

JON SEIFEL	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
MICHAEL CAPUTO	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
TIMOTHY SMITH	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
CANDICE SMITH	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO
GREG MEATH	<input type="checkbox"/>	IN PERSON	<input type="checkbox"/>	PHONE	<input type="checkbox"/>	NO

- 15. Board Members' Comments/Requests
- 16. Board Members' Comments/Requests
- 17. Public Comments
- 18. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 346-5294.

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 801 901 3513

Sincerely,

Cindy Cerbone
 Cindy Cerbone
 District Manager

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

3A

Treasure Coast Newspapers

PART OF THE USA TODAY NETWORK

St Lucie News Tribune
1801 U.S. 1, Vero Beach, FL 32960
AFFIDAVIT OF PUBLICATION

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W

BOCA RATON, FL 33431

STATE OF WISCONSIN
COUNTY OF BROWN

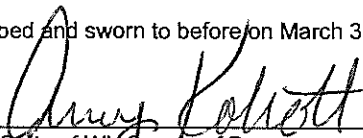
Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the St Lucie News Tribune, a daily newspaper published at Fort Pierce in St. Lucie County, Florida: that the attached copy of advertisement was published in the St Lucie News Tribune in the following issues below. Affiant further says that the said St Lucie News Tribune is a newspaper published in Fort Pierce in said St. Lucie County, Florida, and that said newspaper has heretofore been continuously published in said St. Lucie County, Florida, daily and distributed in St. Lucie County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The St Lucie News Tribune has been entered as Periodical Matter at the Post Offices in Fort Pierce, St. Lucie County, Florida and has been for a period of one year next preceding the first publication of the attached copy of advertisement.

Issue(s) dated before where the dates are noted or by publication on the newspaper's website, if authorized, on :

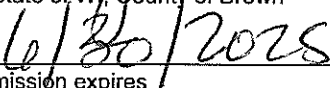
02/24/2022, 03/03/2022



Subscribed and sworn to before on March 3, 2022:



Notary, State of WI, County of Brown



My commission expires

AMY KOKOTT
Notary Public
State of Wisconsin

Publication Cost: \$2,038.32
Ad No: 0005139548
Customer No: 5615710010A
PO #:

of Affidavits 1

NOTICE OF PUBLIC HEARINGS TO CONSIDER THE IMPOSITION OF SPECIAL ASSESSMENTS PURSUANT TO SECTIONS 170.07 AND 197.3632, FLORIDA STATUTES, BY THE SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF SPECIAL MEETING OF THE SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
 In accordance with Chapters 170, 190 and 197, *Florida Statutes*, the Silver Oaks Community Development District's ("District") Board of Supervisors ("Board") hereby provides notice of the following public hearings and public meeting:

NOTICE OF PUBLIC HEARINGS
DATE: March 21, 2022
TIME: 11:00 a.m.
LOCATION: Culpepper & Terpening, Inc.
 2960 S. 25th Street
 Fort Pierce, Florida 34981

The purpose of the public hearings announced above is to consider the imposition of special assessments ("Debt Assessments"), and adoption of assessment rolls to secure proposed bonds, on benefited lands within the District, and, to provide for the levy, collection and enforcement of the Debt Assessments. The proposed bonds secured by the Debt Assessments are intended to finance certain public infrastructure improvements, including, but not limited to, stormwater management, water and sewer utilities, landscape, irrigation, lighting, and other infrastructure improvements (together, "Project"), benefitting certain lands within the District. The Project is described in more detail in the Engineer's Report, dated January 10, 2022 ("Engineer's Report"). Specifically, the Project includes a Capital Improvement Plan to provide public infrastructure benefitting all lands within the District, as identified in the Engineer's Report. The Debt Assessments are proposed to be levied as one or more assessment liens and allocated to the benefitted lands within various assessment areas, as set forth in the *Master Special Assessment Methodology Report*, dated January 10, 2022 ("Assessment Report"). At the conclusion of the public hearings, the Board will, by resolution, levy and impose assessments as finally approved by the Board. A special meeting of the District will also be held where the Board may consider any other business that may properly come before it.

The District is located entirely within St. Lucie County, Florida, and includes approximately 126.725 acres of land. The site is generally located just south of Tilton Road and east of Silver Oak Drive. A geographic depiction of the District is shown below. All lands within the District are expected to be improved in accordance with the reports identified above.

A description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the "District's Office" located at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (877)276-0889. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

Proposed Debt Assessments

The proposed Debt Assessments include \$19,750,000 in total principal amount and are as follows:

Product Type	Planned Units	EAUs	Total Principal Assessment*	Total Annual Assessment**
Townhome	234	0.8	\$56,590	\$3,501.70
Single Family	82	1.0	\$70,738	\$4,377.13

* Does not include interest or collect costs.

* Annually paid over 30 years, after capitalized interest period. Includes 7% gross-up for early payment discounts and collection costs, which may vary.

The assessments shall be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions

when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

RESOLUTION 2022-25

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

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

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

WHEREAS, the District hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the portion of the infrastructure improvements comprising the District's overall capital improvement plan as described in the *Engineer's Report*, dated January 10, 2022 ("Project"), which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay for all or a portion of the cost of the Project by the levy of special assessments ("Assessments") using the methodology set forth in that *Master Special Assessment Methodology Report*, dated January 10, 2022, which is attached hereto as Exhibit B, incorporated herein by reference, and on file with the District Manager at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Records Office");

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

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

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

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

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

A. The total estimated cost of the Project is \$15,249,428 ("Estimated Cost").

B. The Assessments will defray approximately \$19,750,000, which is the anticipated maximum par value of any bonds and which includes all or a portion of the Estimated Cost, as well as other financing-related costs, as set forth in Exhibit B, and which is in addition to interest and collection costs. On an annual basis, the Assessments will defray no more than \$1,142,144 per year, again as set forth in Exhibit B.

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

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

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

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

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

NOTICE OF PUBLIC HEARINGS

DATE: March 21, 2022
TIME: 11:00 a.m.
LOCATION: Culpepper & Terpening, Inc.
2960 S. 25th Street
Fort Pierce, Florida 34981

The purpose of the public hearings is to hear comment and objections to the proposed special assessment program for District improvements as identified in the preliminary

assessment roll, a copy of which is on file and as set forth in Exhibit B. Interested parties may appear at that hearing or submit their comments in writing prior to the hearings at the District Records Office.

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

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

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

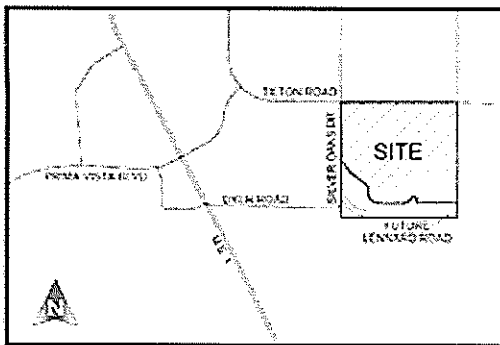
11. SEVERABILITY. If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or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

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

PASSED AND ADOPTED this 10th day of January, 2022.

ATTEST: **SILVER OAKS
COMMUNITY DEVELOPMENT
DISTRICT
Chairman**

Secretary/Asst. Secretary
Exhibit A: *Engineer's Report, dated January 10, 2022*
Exhibit B: *Master Special Assessment Methodology Report, dated January 10, 2022*



VELOCITY MAP
NOT TO SCALE

Pub: Feb. 24, Mar. 3, 2022

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

3B

RESOLUTION 2022-27

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

WHEREAS, the Silver Oaks Community Development District (“District”) was established pursuant to the provisions of Chapter 190, Florida Statutes, which authorizes the District to levy certain assessments which include benefit and maintenance assessments and further authorizes the District to levy special assessments pursuant to Chapter 170, Florida Statutes, for the acquisition, construction, or reconstruction of assessable improvements authorized by Chapter 190, Florida Statutes; and

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

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

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

SECTION 1. The District upon conducting its public hearing as required by Section 197.3632, Florida Statutes, hereby expresses its intent to use the uniform method of collecting assessments imposed by the District as provided in Chapters 170 and 190, Florida Statutes, each of which are non-ad valorem assessments which may be collected annually pursuant to the provisions of Chapter 190, Florida Statutes, for the purpose of paying principal and interest on any and all of its indebtedness and for the purpose of paying the cost of operating and maintaining its assessable improvements. The legal description of the boundaries of the real property subject to a levy of assessments is attached and made a part of this Resolution as **Exhibit A**. The non-ad valorem assessments and the District’s use of the uniform method of collecting its non-ad valorem assessment(s) may continue in any given year when the Board of Supervisors determines that use of the uniform method for that year is in the best interests of the District.

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

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

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

PASSED AND ADOPTED this 21st day of March, 2022.

ATTEST:

**SILVER OAKS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Legal Description

Exhibit A: Legal Description

LEGAL DESCRIPTION

TRACTS 1 THROUGH 16, INCLUSIVE, OF BLOCK 4, OF ST. LUCIE GARDENS, SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 1, PAGES 35, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA; LESS COUNTY ROAD AND DRAINAGE EASEMENTS ALONG THE NORTH AND WEST BOUNDARIES THEREOF, AND LESS EASEMENT ON PLAT ALONG THE EAST AND SOUTH BOUNDARIES.

LESS AND EXCEPT, A CERTAIN PARCEL OF LAND LYING IN SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, SAID LANDS BEING A PORTION OF THE PROPOSED PLAT OF SILVER OAKS, SAID PROPOSED PLAT BEING REPLAT OF TRACTS 1 THRU 16, BLOCK 4, PLAT NO. 1, ST. LUCIE GARDENS, AS RECORDED IN PLAT BOOK 1, PAGES 35, PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA. SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST; SAID POINT ALSO BEING ON THE SOUTH RIGHT OF WAY LINE OF TRACT "A", A.K.A. PROPOSED LENNARD ROAD; THENCE S89°52'45"W, ALONG SAID SOUTH RIGHT OF WAY LINE, SAID LINE ALSO BEING THE SOUTH LINE OF THE AFORESAID SECTION 23, A DISTANCE OF 1913.85 FEET TO THE POINT OF CURVATURE OF A CURVE, CONCAVE TO THE NORTHEAST, WITH A RADIUS OF 785.00', AND WHOSE CENTRAL ANGLE IS 60°39'38", AND WHOSE CHORD BEARS N59°47'26"W; THENCE NORTHWESTERLY, ALONG THE ARC OF SAID CURVE, A DISTANCE OF 831.10' TO A POINT WHICH LIES ON THE EASTERLY RIGHT OF WAY LINE OF SILVER OAK DRIVE, SAID LINE ALSO LYING 50.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE WEST LINE OF THE SOUTHEAST 1/4 (ONE-QUARTER), OF AFORESAID SECTION 23, SAID LINE ALSO BEING THE WEST LINE OF PROPOSED TRACT "A", A.K.A. PROPOSED LENNARD ROAD, OF THE PROPOSED PLAT OF SILVER OAKS, POINT ALSO BEING NON-TANGENT. CONTINUE N00°13'26"W, ALONG SAID LINE, A DISTANCE OF 1704.19' TO A NON-TANGENTIAL POINT OF CURVATURE OF A CURVE, CONCAVE TO THE WEST, WITH A RADIUS OF 780.00', AND A CENTRAL ANGLE OF 13°00'10", AND WHOSE CHORD BEARS S06°43'31"E; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 177.01' TO A POINT WHICH LIES 20.00' EAST OF, AS MEASURED AT RIGHT ANGLES TO THE EASTERLY RIGHT OF WAY LINE OF THE AFORESAID SILVER OAK DRIVE, SAID LINE ALSO BEING THE EAST LINE OF PROPOSED TRACT "A", A.K.A. LENNARD ROAD OF THE PROPOSED PLAT OF SILVER OAK; THENCE S00°13'26"E, ALONG SAID LINE, A DISTANCE OF 1145.29', TO THE POINT OF CURVATURE OF A CURVE, CONCAVE TO THE NORTHEAST, WITH A RADIUS OF 665.00', AND A CENTRAL ANGLE OF 89°53'49"; THENCE SOUTHEASTERLY, ALONG THE ARC OF SAID CURVE, A DISTANCE OF 1043.38' TO A POINT ON A LINE WHICH LIES 120.00 FEET NORTH OF, AS MEASURED AT RIGHT ANGLES TO, THE SOUTH LINE OF THE SOUTHEAST 1/4 (ONE-QUARTER), OF AFORESAID SECTION 23, SAID LINE ALSO BEING THE NORTH LINE OF PROPOSED TRACT "A", A.K.A. LENNARD ROAD, OF THE PROPOSED PLAT OF SILVER OAKS; THENCE N89°52'45"E, ALONG SAID LINE, A DISTANCE OF 1914.27' TO A POINT ON THE EAST LINE OF THE SOUTHEAST 1/4 (ONE-QUARTER) OF SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, ALSO BEING THE CENTERLINE OF "SHANA'S TRAIL", A PRIVATE INGRESS/EGRESS EASEMENT PER OFFICIAL RECORDS BOOK 1155, PAGE 1237, ST.

LUCIE COUNTY PUBLIC RECORDS; THENCE S00°04'40"W, ALONG SAID LINE, A DISTANCE OF 120.00' TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

BEGINNING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 36 SOUTH RANGE 40 EAST; SAID POINT ALSO BEING ON THE SOUTH RIGHT OF WAY LINE OF TRACT "A", A.K.A. PROPOSED LENNARD ROAD; THENCE S89°52'45" W, ALONG SAID SOUTH RIGHT OF WAY LINE, SAID LINE ALSO BEING THE SOUTH LINE OF THE AFORESAID SECTION 23, A DISTANCE OF 2597.44' TO THE EAST RIGHT OF WAY LINE OF SILVER OAKS DRIVE; THENCE N00°13'26"W ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 1241.26'; THENCE DEPARTING SAID EAST RIGHT OF WAY LINE N89°51'20"E A DISTANCE OF 74.71' TO A POINT OF CURVATURE AND ALSO BEING LOCATED ON THE WESTERLY AND SOUTHERLY LIMITS OF THE PROPOSED SILVER OAKS DEVELOPMENT; THENCE THE FOLLOWING CALLS ALONG SAID WESTERLY AND SOUTHERLY LIMIT OF DEVELOPMENT OF THE PROPOSED SILVER OAKS DEVELOPMENT; THENCE ALONG A CURVE TO THE LEFT HAVING A DELTA OF 031°27'53" A RADIUS OF 650.72' AN ARC LENGTH OF 357.35' A CHORD BEARING OF S35°29'01"E AND A CHORD DISTANCE OF 352.88' TO A POINT OF REVERSE CURVATURE; THENCE ALONG A CURVE TO THE RIGHT HAVING A DELTA OF 06°49'11", A RADIUS OF 3416.26' AN ARC LENGTH OF 406.63' A CHORD BEARING OF S51°18'38"E AND A CHORD DISTANCE OF 406.39' TO THE POINT OF TANGENCY; THENCE S03°30'41"E A DISTANCE OF 157.05' TO A POINT OF CURVE; THENCE ALONG A CURVE TO THE LEFT HAVING A DELTA OF 086°24'39" A RADIUS OF 240.00' AN ARC LENGTH OF 361.96' A CHORD BEARING OF S46°43'01"E AND A CHORD DISTANCE OF 328.62' TO THE POINT OF TANGENCY; THENCE S89°55'20"E A DISTANCE OF 527.97' TO A POINT OF CURVE; THENCE ALONG A CURVE TO THE LEFT HAVING A DELTA OF 70°32'38" A RADIUS OF 240.00' AN ARC LENGTH OF 295.49' A CHORD BEARING OF N54°48'21"E AND A CHORD DISTANCE OF 277.18' TO THE POINT OF TANGENCY, THENCE S70°27'58"E A DISTANCE OF 83.88'; THENCE S59°31'57"E A DISTANCE OF 14.18'; THENCE S07°45'29"W, A DISTANCE OF 49.33'; THENCE S14°58'49"E, A DISTANCE OF 68.41'; THENCE S89°55'20"E, A DISTANCE OF 900.35' TO THE EAST LINE OF SAID SECTION 23; THENCE S00°04'40"W ALONG SAID EAST LINE OF SECTION 23, A DISTANCE OF 320.15' TO THE POINT OF BEGINNING.

ALL OF THE ABOVE DESCRIBED LANDS ALSO BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, ST. LUCIE COUNTY, FLORIDA; THENCE N 00°04'40" E ALONG THE EAST LINE OF THE SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23, A DISTANCE OF 320.15 FEET TO THE POINT OF BEGINNING; THENCE N 00°04'40" E ALONG THE EAST LINE OF SAID SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23 AND THE EAST LINE OF TRACTS 1, 2, 15 AND 16, BLOCK 4, PLAT NO. 1 ST. LUCIE GARDENS, AS RECORDED IN PLAT BOOK 1, PAGE 35, PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 2283.62 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY LINE OF TILTON ROAD; THENCE S 89°56'47" W ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE OF TILTON ROAD LYING 40.00 FEET SOUTH OF AND PARALLEL TO AS MEASURED AT RIGHT ANGLES TO THE NORTH LINE OF THE SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23 AND LYING 40 FEET SOUTH OF THE NORTH

LINE OF TRACTS 1, 3, 4, 5, 6 AND 7, BLOCK 4, PLAT NO. 1 ST. LUCIE GARDENS, AS RECORDED IN PLAT BOOK 1, PAGE 35, PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 2611.15 FEET TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF SILVER OAK DRIVE; THENCE S 00°13'26" E ALONG SAID EASTERLY RIGHT-OF-WAY LINE OF SILVER OAK DRIVE LYING 50.00 FEET EAST OF AND PARALLEL TO AS MEASURED AT RIGHT ANGLES TO THE WEST LINE OF THE SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23 AND LYING 50 FEET EAST OF THE WEST LINE OF TRACT 7, BLOCK 4, OF SAID PLAT NO. 1 ST. LUCIE GARDENS, A DISTANCE OF 502.26 FEET TO A NON-TANGENT CURVE CONCAVE TO THE SOUTHWEST; SAID CURVE HAVING A RADIUS OF 780.00 FEET, A CENTRAL ANGLE OF 13°00'12" AND WHOSE BEARS S 6°43'30" E; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE AND EASTERLY LINE OF THOSE LANDS AS CONVEYED TO ST. LUCIE COUNTY, FLORIDA IN OFFICIAL RECORDS BOOK 3178, PAGE 2062, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 177.02 FEET TO A NON-TANGENT POINT; THENCE S 00°13'26" E ALONG SAID EAST LINE OF THOSE LANDS CONVEYED TO ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 687.82 FEET; THENCE N 89°51'20" E ALONG THE NORTHERLY LINE OF THOSE LANDS AS CONVEYED TO ST. LUCIE COUNTY IN OFFICIAL RECORDS BOOK 4370, PAGE 1490, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 54.70 FEET TO A NON-TANGENT CURVE CONCAVE TO THE NORTHEAST; SAID CURVE HAVING A RADIUS OF 650.72 FEET, A CENTRAL ANGLE OF 31°27'54" AND WHOSE CHORD BEARS S 35°29'01" E; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 357.35 FEET TO A NON TANGENT CURVE CONCAVE TO THE SOUTHWEST; SAID CURVE HAVING A RADIUS OF 3416.26 FEET, A CENTRAL ANGLE OF 6°49'11" AND WHOSE CHORD BEARS S 51°18'38" E; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 406.63 FEET TO A POINT OF NON-TANGENCY; THENCE S 03°30'41" E, A DISTANCE OF 157.05 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHEAST; SAID CURVE HAVING A RADIUS OF 240.00 FEET, A CENTRAL ANGLE OF 86°24'39" AND WHOSE CHORD BEARS S 46°43'00" E; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 361.96 FEET TO A POINT OF TANGENCY; THENCE S 89°55'20" E, A DISTANCE OF 527.97 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHWEST; SAID CURVE HAVING A RADIUS OF 240.00 FEET, A CENTRAL ANGLE OF 70°32'38" AND WHOSE CHORD BEARS N 54°48'21" E; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 295.49 FEET TO A POINT OF NON-TANGENCY; THENCE S 70°27'58" E, A DISTANCE OF 83.88 FEET; THENCE S 59°31'57" E, A DISTANCE OF 14.18 FEET; THENCE S 07°45'29" W, A DISTANCE OF 49.33 FEET; THENCE S 14°58'49" E, A DISTANCE OF 68.41 FEET; THENCE S 89°55'20" E, A DISTANCE OF 900.35 FEET (THE PRECEDING TWELVE COURSES BEING COINCIDENT WITH THE NORTHERLY LINES OF THOSE LANDS CONVEYED TO ST. LUCIE COUNTY, FLORIDA, IN OFFICIAL RECORDS BOOK 4370, PAGE 1490, OF THE ST. LUCIE COUNTY PUBLIC RECORDS) TO THE AFOREMENTIONED POINT OF BEGINNING.

CONTAINING 126.725 ACRES MORE OR LESS

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

4A

Treasure Coast Newspapers

PART OF THE USA TODAY NETWORK

St Lucie News Tribune
1801 U.S. 1, Vero Beach, FL 32960
AFFIDAVIT OF PUBLICATION

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W

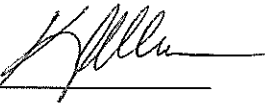
BOCA RATON, FL 33431

STATE OF WISCONSIN
COUNTY OF BROWN

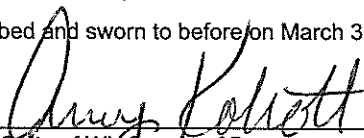
Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the St Lucie News Tribune, a daily newspaper published at Fort Pierce in St. Lucie County, Florida: that the attached copy of advertisement was published in the St Lucie News Tribune in the following issues below. Affiant further says that the said St Lucie News Tribune is a newspaper published in Fort Pierce in said St. Lucie County, Florida, and that said newspaper has heretofore been continuously published in said St. Lucie County, Florida, daily and distributed in St. Lucie County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The St Lucie News Tribune has been entered as Periodical Matter at the Post Offices in Fort Pierce, St. Lucie County, Florida and has been for a period of one year next preceding the first publication of the attached copy of advertisement.

Issue(s) dated before where the dates are noted or by publication on the newspaper's website, if authorized, on :

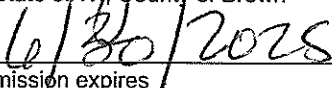
02/24/2022, 03/03/2022



Subscribed and sworn to before on March 3, 2022:



Notary, State of WI, County of Brown



My commission expires

AMY KOKOTT
Notary Public
State of Wisconsin

Publication Cost: \$2,038.32
Ad No: 0005139548
Customer No: 5615710010A
PO #:

**NOTICE OF PUBLIC HEARINGS TO CONSIDER THE IMPOSITION OF
SPECIAL ASSESSMENTS PURSUANT TO SECTIONS 170.07 AND
197.3632, FLORIDA STATUTES, BY
THE SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF SPECIAL MEETING OF**

THE SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
In accordance with Chapters 170, 190 and 197, *Florida Statutes*,
the Silver Oaks Community Development District's ("District")
Board of Supervisors ("Board") hereby provides notice of the
following public hearings and public meeting:

NOTICE OF PUBLIC HEARINGS
DATE: March 21, 2022
TIME: 11:00 a.m.
LOCATION: Culpepper & Terpening, Inc.
2960 S. 25th Street
Fort Pierce, Florida 34981

The purpose of the public hearings announced above is to consider the imposition of special assessments ("Debt Assessments"), and adoption of assessment rolls to secure proposed bonds, on benefited lands within the District, and, to provide for the levy, collection and enforcement of the Debt Assessments. The proposed bonds secured by the Debt Assessments are intended to finance certain public infrastructure improvements, including, but not limited to, stormwater management, water and sewer utilities, landscape, irrigation, lighting, and other infrastructure improvements (together, "Project"), benefitting certain lands within the District. The Project is described in more detail in the Engineer's Report, dated January 10, 2022 ("Engineer's Report"). Specifically, the Project includes a Capital Improvement Plan to provide public infrastructure benefitting all lands within the District, as identified in the Engineer's Report. The Debt Assessments are proposed to be levied as one or more assessment liens and allocated to the benefitted lands within various assessment areas, as set forth in the *Master Special Assessment Methodology Report*, dated January 10, 2022 ("Assessment Report"). At the conclusion of the public hearings, the Board will, by resolution, levy and impose assessments as finally approved by the Board. A special meeting of the District will also be held where the Board may consider any other business that may properly come before it.

The District is located entirely within St. Lucie County, Florida, and includes approximately 126.725 acres of land. The site is generally located just south of Tilton Road and east of Silver Oak Drive. A geographic depiction of the District is shown below. All lands within the District are expected to be improved in accordance with the reports identified above.

A description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the "District's Office" located at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (877)276-0889. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

Proposed Debt Assessments

The proposed Debt Assessments include \$19,750,000 in total principal amount and are as follows:

Product Type	Planned Units	EAUs	Total Principal Assessment*	Total Annual Assessment**
Townhome	234	0.8	\$56,590	\$3,501.70
Single Family	82	1.0	\$70,738	\$4,377.13

* Does not include interest or collect costs.

* Annually paid over 30 years, after capitalized interest period. Includes 7% gross-up for early payment discounts and collection costs, which may vary.

The assessments shall be paid in not more than thirty (30) annual installments subsequent to the issuance of debt to finance the improvements. These annual assessments will be collected on the County tax roll by the Tax Collector. Alternatively, the District may choose to directly collect and enforce these assessments.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions

when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

RESOLUTION 2022-25

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

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

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

WHEREAS, the District hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the portion of the infrastructure improvements comprising the District's overall capital improvement plan as described in the *Engineer's Report*, dated January 10, 2022 ("Project"), which is attached hereto as Exhibit A and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay for all or a portion of the cost of the Project by the levy of special assessments ("Assessments") using the methodology set forth in that *Master Special Assessment Methodology Report*, dated January 10, 2022, which is attached hereto as Exhibit B, incorporated herein by reference, and on file with the District Manager at d/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District Records Office");

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

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

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

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

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

A. The total estimated cost of the Project is \$15,249,428 ("Estimated Cost").

B. The Assessments will defray approximately \$19,750,000, which is the anticipated maximum par value of any bonds and which includes all or a portion of the Estimated Cost, as well as other financing-related costs, as set forth in Exhibit B, and which is in addition to interest and collection costs. On an annual basis, the Assessments will defray no more than \$1,142,144 per year, again as set forth in Exhibit B.

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

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

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

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

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

NOTICE OF PUBLIC HEARINGS

DATE: March 21, 2022

TIME: 11:00 a.m.

LOCATION: Culpepper & Terpening, Inc.
2960 S. 25th Street
Fort Pierce, Florida 34981

The purpose of the public hearings is to hear comment and objections to the proposed special assessment program for District improvements as identified in the preliminary

assessment roll, a copy of which is on file and as set forth in Exhibit B. Interested parties may appear at that hearing or submit their comments in writing prior to the hearings at the District Records Office.

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

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

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

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

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

PASSED AND ADOPTED this 10th day of January, 2022.

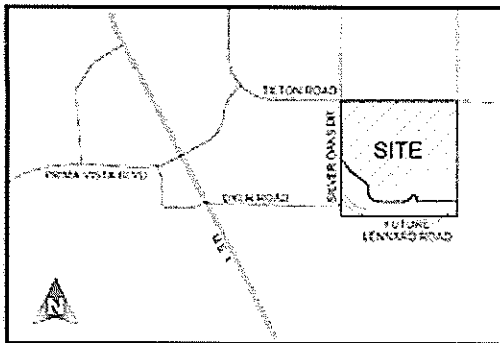
ATTEST:

**SILVER OAKS
COMMUNITY DEVELOPMENT
DISTRICT
Chairman**

Secretary/Asst. Secretary

Exhibit A: *Engineer's Report, dated January 10, 2022*

Exhibit B: *Master Special Assessment Methodology Report, dated January 10, 2022*



VICINITY MAP
NOT TO SCALE

Pub: Feb. 24, Mar. 3, 2022

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

4B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

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


1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Michal Szymonowicz, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Assessment Consultant for the Silver Oaks Community Development District.
3. Among other things, my duties include preparing and transmitting correspondence relating to the Silver Oaks Community Development District.
4. I do hereby certify that on March 1, 2022 and in the regular course of business, I caused the letter, in the form attached hereto as Exhibit A, to be sent notifying affected landowners in the Silver Oaks Community Development District of their rights under Chapters 170, 190 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of assessments.
5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

FURTHER AFFIANT SAYETH NOT.

Michal Szymonowicz
Michal Szymonowicz

SWORN TO (OR AFFIRMED) AND SUBSCRIBED before me by means of physical presence or online notarization, this 1st day of March, 2022, by Michal Szymonowicz, for Wrathell, Hunt and Associates, LLC, who is personally known to me or has provided _____ as identification, and who did ___ / did not take an oath.

NOTARY PUBLIC

 DAPHNE GILLYARD
NOTARY PUBLIC
STATE OF FLORIDA
Comm# GG327647
Expires 8/20/2023

Daphne Gillyard
Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: GG327647
My Commission Expires: 8/20/2023

EXHIBIT A: Mailed Notice

EXHIBIT A

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

For delivery information, visit our website at www.usps.com.
West Palm Beach, FL 33407

Certified Mail Fee	\$3.75
\$	\$0.00
Extra Services & Fees (check box, add fee, as appropriate)	
<input type="checkbox"/> Return Receipt (hardcopy)	\$0.00
<input type="checkbox"/> Return Receipt (electronic)	\$0.00
<input type="checkbox"/> Certified Mail Restricted Delivery	\$0.00
<input type="checkbox"/> Adult Signature Required	\$0.00
<input type="checkbox"/> Adult Signature Restricted Delivery	\$0.00

Postage \$1.76

\$

Total Po

\$

Sent To

Street a

City, Sta

HNT Group LLC
4512 N Flagler DR, Unit Ste 206
West Palm Beach, FL 33407-3900



7020 2450 0002 0734 1881

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

Via First Class U.S. Mail and Email

February 18, 2022

HNT Group LLC
4512 N Flagler DR
Unit Ste 206
West Palm Beach, FL 33407-3900

Parcel Number: 3414-501-0801-050-8

**RE: *Silver Oaks Community Development District (“District”)
Notice of Hearings on Debt Assessments***

Dear Property Owner:

In accordance with Chapters 170, 190 and 197, *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) hereby provides notice of the following public hearings, and public meeting:

NOTICE OF PUBLIC HEARINGS

DATE:	March 21, 2022
TIME:	11:00 a.m.
LOCATION:	Culpepper & Terpening, Inc. 2960 S. 25 th Street Fort Pierce, Florida 34981

The purpose of the public hearings announced above is to consider the imposition of special assessments (“**Debt Assessments**”), and adoption of assessment rolls to secure proposed bonds, on benefited lands within the District, and, to provide for the levy, collection and enforcement of the Debt Assessments. The proposed bonds secured by the Debt Assessments are intended to finance certain public infrastructure improvements, including, but not limited to, stormwater management, water and sewer utilities, landscape, irrigation, lighting, and other infrastructure improvements (together, “**Project**”), benefitting certain lands within the District. The Project is described in more detail in the *Engineer’s Report*, dated January 10, 2022 (“**Engineer’s Report**”). Specifically, the Project includes a Capital Improvement Plan to provide public infrastructure benefitting all lands within the District, as identified in the Engineer’s Report. The Debt Assessments are proposed to be levied as one or more assessment liens and allocated to the benefitted lands within various assessment areas, as set forth in the *Master Special Assessment Methodology Report*, dated January 10, 2022 (“**Assessment Report**”). Copies of the Engineer’s Report and Assessment Report are attached hereto. As required by Chapters 170, 190 and 197, *Florida Statutes*, the Assessment Report, together with the Engineer’s Report, describe in more detail the purpose of the Debt Assessments; the total amount to be levied against each parcel of land within the District; the units of measurement to be applied against each parcel to determine the Debt Assessments; the number of such units contained within each parcel; and the total revenue the District will collect by the Debt Assessments. At the conclusion of the public hearings, the Board will, by resolution, levy and impose the Debt Assessments as finally approved by the Board. A special meeting of the District will also be held where the Board may consider any other business that may properly come before it.

The Debt Assessments constitute a lien against benefitted property located within the District just as do each year's property taxes. For the Debt Assessments, the District may elect to have the County Tax Collector collect the assessments, or alternatively may collect the assessments by sending out an annual bill. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

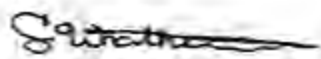
The District is located entirely within St. Lucie County, Florida, and includes approximately 126.725 acres of land. The site is generally located just south of Tilton Road and east of Silver Oak Drive. All lands within the District are expected to be improved in accordance with the reports identified above. A geographic description of the property to be assessed and the amount to be assessed to each piece or parcel of property may be ascertained at the "**District's Office**" located at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (877)276-0889. Also, a copy of the agendas and other documents referenced herein may be obtained from the District Office.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting and may also file written objections with the District Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Office.

Sincerely,



Craig Wrathell
District Manager

ATTACHMENTS: Engineer's Report and Assessment Report (with Legal Descriptions of Lands)

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

4C

**ENGINEER'S REPORT
FOR THE
SILVER OAKS DEVELOPMENT DISTRICT**

PREPARED FOR:

**BOARD OF SUPERVISORS
SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT**

ENGINEER:



**Michael B. Schorah and Associates, Inc.
1850 Forest Hill Blvd. Suite 206
West Palm Beach, Florida 33406**

January 10, 2022

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

ENGINEER'S REPORT

1. INTRODUCTION

The purpose of this report is to provide a description of the capital improvement plan (“**CIP**”) and estimated costs of the CIP, for the Silver Oaks Community Development District (“**District**”).

2. GENERAL SITE DESCRIPTION

The 126.725 acre, more or less, site is located entirely in unincorporated St. Lucie County approximately 0.8 mile east of the intersection of Prima Vista Boulevard and US Highway 1. The site is bordered on the south by Spanish Lake Mobile Home Park, on the west by low density rural residential development (St. Lucie Gardens) and dirt road, on the north by Tilton Road, and on the west by Silver Oak Drive. **Exhibit A** depicts the general location of the project. The metes and bounds description of the District’s external boundary is also set forth in **Exhibit A**.

The property is currently unimproved. Current vehicular access to the site is from Tilton Road and Silver Oaks Drive that form the north and west boundaries, respectively. These roads will continue to serve as a vehicular access in the post-development state. Both roadways are currently paved with compacted asphalt millings surface course.

A total of 43.29 acres of wetlands are preserved on-site pursuant to Conservation Easements 1 through 6 as recorded in ORB 2680 Pg 1699, Public Record of St. Lucie County, Florida. The wetland areas vary in size and habitat type from the smaller sized isolated freshwater herbaceous marsh wetlands and wet prairies to the larger wetland slough system that runs north to south through the center of the parcel.

3. PROPOSED CAPITAL IMPROVEMENT PLAN

The CIP is intended to provide public infrastructure improvements for the lands within the District, which are planned for 316 residential units. The proposed site plan for the District is attached as **Exhibit B** to this report, and the plan enumerates the proposed lot count, by type, for the District. The following tables 1 and 2 show the planned product types and land uses for the District:

Table 1

Product Type	Units
Single Family	82
Townhomes	234
TOTAL	316

Table 2

Land Use	Acreage
Lot Development	34.837
Roads	13.043
Common Areas	7.003
Water Mgmt. Tracts	14.430
Conservation Areas	43.291
Upland Preserve	12.992
Recreation Tracts	1.129
TOTAL	126.725

The CIP infrastructure includes:

Roadway Improvements:

The CIP includes subdivision roads within the District. Generally, all roads will be 2-lane un-divided roads with periodic roundabouts. Such roads include the roadway asphalt, base, and subgrade, roadway curb and gutter, striping and signage and sidewalks within rights-of-way abutting non-lot lands. Sidewalks abutting lots will be constructed by the homebuilders. All roads will be designed in accordance with St. Lucie County standards.

All internal roadways may be financed by and dedicated to the District for ownership, operation, and maintenance. The proposed roadway improvements are not eligible for roadway impact fee credits.

Stormwater Management System:

The stormwater collection and outfall system is a combination of roadway curbs, curb inlets, pipe, control structures and open wet and dry detention areas designed to treat and attenuate stormwater runoff from District lands. The stormwater system within the project discharges to the adjacent wetlands. The stormwater system will be designed consistent with the criteria established by the South Florida Water Management District and St. Lucie County for stormwater/floodplain management systems. The District will finance, own, operate and maintain the stormwater system. St. Lucie County will own, operate, and maintain off-site facilities that also provide conveyance into the adjacent receiving wetlands.

NOTE: No private earthwork is included in the CIP. Accordingly, the District will not fund any costs of mass grading of lots or the costs of distributing any fill to any lots.

Water and Wastewater Utilities:

As part of the CIP, the District intends to construct water and wastewater infrastructure. Reclaim water is not available to the site. In particular, the on-site water supply improvements include water mains that will be located within rights-of-way and used for potable water service and fire protection. A water main connection will be made off-site at the intersection of Tilton Road and Silver Oaks Drive. A second off-site connection will be made on Dyer Road east of U.S. Highway 1.

Wastewater improvements for the project will include an onsite 8" diameter gravity collection system, offsite and onsite 4', 6' and 8" force mains and two (2) onsite lift stations. The offsite force main connection will be made at the intersection of Tilton Road and Silver Oaks Drive.

The water distribution and wastewater collection systems for all phases will be completed by the District and then dedicated to the City of Port St. Lucie Utility System for operation and maintenance.

Hardscape, Landscape, and Irrigation:

The District will construct and/or install landscaping, irrigation and hardscaping within District common areas and rights-of-way. The irrigation system will consist of a surface water withdrawal system. Moreover, hardscaping will consist of entry features, perimeter buffers, and street trees.

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

All such landscaping, irrigation and hardscaping will be owned, maintained and funded by the District.

Street Lights / Undergrounding of Electrical Utility Lines

The District intends to lease street lights through an agreement with FPL in which case the District would fund the street lights through an annual operations and maintenance assessment. As such, street lights are not included as part of the CIP.

The CIP does however include the undergrounding of electrical utility lines within road rights-of-way and utility easements throughout the community. Any lines and transformers located in such areas would be owned by FPL and not paid for by the District as part of the CIP. Instead, the District can only finance the differential cost on undergrounding the electrical utilities.

Recreational Amenities:

In conjunction with the construction of the CIP, the District intends to construct two (2) recreation amenity sites. The District may or may not also finance additional amenities, parks and other common areas for the benefit of the District. These improvements will be funded, owned and maintained by the District. All such improvements are considered common elements for the benefit of the District landowners and the public.

Environmental Conservation/Mitigation

There are 0.3 acres of forested and herbaceous wetland impacts associated with the proper construction of the District's infrastructure which will require 0 acres of wetland mitigation. The District will be responsible for the design, permitting, construction, maintenance, and government reporting of the environmental mitigation. These costs are included within the CIP.

Off-Site Improvements

St. Lucie County requires construction of external roadway improvements concurrently with the development of the Silver Oaks Community. Reconstruction of existing pavement and drainage facilities, establishment of a right turn lane, and establishment of a bridle trail, are required for Tilton Road for the entire north frontage of the site. Also required is the reconstruction of Silver Oaks Drive from the intersection at Tilton Road southward to and through the proposed project entry.

As noted above in Water and Wastewater Improvements, off-site construction of water distribution lines and sanitary collection force mains are required to serve the site. Extensions of the water main will occur along Tilton Road, Silver Oaks Drive, Dyer Road and through adjacent St. Lucie County property. Extension of sanitary force mains will run along both Tilton Road and Silver Oaks Drive.

The proposed off-site improvements are not eligible for roadway impact fee credits.

Professional Services

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

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

Table 3 shows who will finance, own and operate the various improvements of the CIP:

TABLE 3

<u>Facility Description</u>	<u>Financing Entity</u>	<u>Operation & Maintenance Entity</u>
Roadways	CDD	CDD
Stormwater Management	CDD	CDD
Utilities (Water, Sewer)	CDD	City of Port St. Lucie
Hardscape/Landscape/Irrigation	CDD	CDD
Street Lighting	CDD	Utility Provider (FPL)
Undergrounding of Conduit	CDD	CDD
Recreational Amenities	CDD	CDD
Environmental Conservation/Mitigation	CDD	CDD
Off-Site Master Improvements	CDD	St. Lucie County

4. PERMITTING/CONSTRUCTION COMMENCEMENT

All necessary permits for the construction of the CIP are currently under review by or will soon be submitted to respective governmental authorities, and include the following:

Table 4: Project Permitting

<u>Required Permits</u>	<u>Status</u>
South Florida Water Management District ERP	Under Review
South Florida Water Management District WU-Dewatering	To Be Submitted
City of Port St. Lucie Utility Services Division (Water)	Under Review
City of Port St. Lucie Utility Services Division (Wastewater)	Under Review
St. Lucie County Site Development Permit	To Be Submitted
St. Lucie County Right-of-Way Permit	To Be Submitted
Florida Department of Environmental Protection (Water)	To Be Submitted
Florida Department of Environmental Protection (Wastewater)	To Be Submitted
USACE 404 Permit (Dredge and Fill)	Under Review

5. OPINION OF PROBABLE CONSTRUCTION COSTS

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

TABLE 5

Improvement	Estimated Cost
Roadways	\$1,470,176.00
Clearing/Grading of Public Lands	\$1,953,589.00
Stormwater Management System	\$1,672,059.00
Water & Wastewater Systems	\$3,023,525.00
Hardscaping, Landscape, Irrigation	\$545,000.00
Street Lights	n/a
Undergrounding of Conduit	\$150,000.00
Amenities	\$1,400,000.00
Conservation Areas	n/a
Offsite Improvements*	\$1,396,495.00
Professional Services	\$525,000.00
PSLUSD Connection Fees	\$1,900,000.00
SUB TOTAL	\$14,035,844.00
Contingency	\$1,213,584.40
TOTAL	\$15,249,428.40

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

6. CONCLUSIONS

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

It is further our opinion that:

- The estimated cost to the CIP as set forth herein is reasonable based on prices currently being experienced in St. Lucie County, Florida, and is not greater than the lesser of the actual cost of construction or the fair market value of such infrastructure:

- All of the improvements comprising the CIP are required by applicable development approvals:
- the CIP is feasible to construct, there are no technical reasons existing at this time that would prevent the implementation of the CIP, and it is reasonable to assume that all necessary regulatory approvals will be obtained in due course:
- The reasonably expected economic life of the CIP is anticipated to be at least 20+ years:
- The assessable property within the District will receive a special benefit from the CIP that is at least equal to such costs; and
- The CIP will function as a system of improvements benefitting all lands within the District.

The professional service for establishing the Construction Cost Estimate is consistent with the degree of care and skill exercised by members of the same profession under similar circumstances.

The CIP will be owned by the District or other governmental units and such CIP is intended to be available and will reasonably be available for use by the general public (either by being part of a system of improvements that is available to the general public or is otherwise available to the general public) including nonresidents of the District. All of the CIP is or will be located on lands owned or to be owned by the District or another governmental entity or on public easements in favor of the District or other governmental entity.

The CIP, and any cost estimates set forth herein, do not include any earthwork, grading or other improvements on private lots or property. Regarding any fill generated by construction of the CIP, and that is not used as part of the CIP, such fill will only be placed on-site where the cost of doing so is less expensive than hauling such fill off-site. The District will pay the lesser of the cost of the components of the CIP or the fair market value.

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

Michael J. LaCoursiere, P.E. Date: January 10, 2022
 FL License No. 41071

EXHIBIT A

LEGAL DESCRIPTION OF SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

TRACTS 1 THROUGH 16, INCLUSIVE, OF BLOCK 4, OF ST. LUCIE GARDENS, SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 1, PAGES 35, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA; LESS COUNTY ROAD AND DRAINAGE EASEMENTS ALONG THE NORTH AND WEST BOUNDARIES THEREOF, AND LESS EASEMENT ON PLAT ALONG THE EAST AND SOUTH BOUNDARIES.

LESS AND EXCEPT, A CERTAIN PARCEL OF LAND LYING IN SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, SAID LANDS BEING A PORTION OF THE PROPOSED PLAT OF SILVER OAKS, SAID PROPOSED PLAT BEING REPLAT OF TRACTS 1 THRU 16, BLOCK 4, PLAT NO. 1, ST. LUCIE GARDENS, AS RECORDED IN PLAT BOOK 1, PAGES 35, PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA. SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST; SAID POINT ALSO BEING ON THE SOUTH RIGHT OF WAY LINE OF TRACT "A", A.K.A. PROPOSED LENNARD ROAD; THENCE S89°52'45"W, ALONG SAID SOUTH RIGHT OF WAY LINE, SAID LINE ALSO BEING THE SOUTH LINE OF THE AFORESAID SECTION 23, A DISTANCE OF 1913.85 FEET TO THE POINT OF CURVATURE OF A CURVE, CONCAVE TO THE NORTHEAST, WITH A RADIUS OF 785.00', AND WHOSE CENTRAL ANGLE IS 60°39'38", AND WHOSE CHORD BEARS N59°47'26"W; THENCE NORTHWESTERLY, ALONG THE ARC OF SAID CURVE, A DISTANCE OF 831.10' TO A POINT WHICH LIES ON THE EASTERLY RIGHT OF WAY LINE OF SILVER OAK DRIVE, SAID LINE ALSO LYING 50.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE WEST LINE OF THE SOUTHEAST 1/4 (ONE-QUARTER), OF AFORESAID SECTION 23, SAID LINE ALSO BEING THE WEST LINE OF PROPOSED TRACT "A", A.K.A. PROPOSED LENNARD ROAD, OF THE PROPOSED PLAT OF SILVER OAKS, POINT ALSO BEING NON-TANGENT. CONTINUE N00°13'26"W, ALONG SAID LINE, A DISTANCE OF 1704.19' TO A NON-TANGENTIAL POINT OF CURVATURE OF A CURVE, CONCAVE TO THE WEST, WITH A RADIUS OF 780.00', AND A CENTRAL ANGLE OF 13°00'10", AND WHOSE CHORD BEARS S06°43'31"E; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 177.01' TO A POINT WHICH LIES 20.00' EAST OF, AS MEASURED AT RIGHT ANGLES TO THE EASTERLY RIGHT OF WAY LINE OF THE AFORESAID SILVER OAK DRIVE, SAID LINE ALSO BEING THE EAST LINE OF PROPOSED TRACT "A", A.K.A. LENNARD ROAD OF THE PROPOSED PLAT OF SILVER OAK; THENCE S00°13'26"E, ALONG SAID LINE, A DISTANCE OF 1145.29', TO THE POINT OF CURVATURE OF A CURVE, CONCAVE TO THE NORTHEAST, WITH A RADIUS OF 665.00', AND A CENTRAL ANGLE OF 89°53'49"; THENCE SOUTHEASTERLY, ALONG THE ARC OF SAID CURVE, A DISTANCE OF 1043.38' TO A

POINT ON A LINE WHICH LIES 120.00 FEET NORTH OF, AS MEASURED AT RIGHT ANGLES TO, THE SOUTH LINE OF THE SOUTHEAST 1/4 (ONE-QUARTER), OF AFORESAID SECTION 23, SAID LINE ALSO BEING THE NORTH LINE OF PROPOSED TRACT "A", A.K.A. LENNARD ROAD, OF THE PROPOSED PLAT OF SILVER OAKS; THENCE N89°52'45"E, ALONG SAID LINE, A DISTANCE OF 1914.27' TO A POINT ON THE EAST LINE OF THE SOUTHEAST 1/4 (ONE-QUARTER) OF SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, ALSO BEING THE CENTERLINE OF "SHANA'S TRAIL", A PRIVATE INGRESS/EGRESS EASEMENT PER OFFICIAL RECORDS BOOK 1155, PAGE 1237, ST. LUCIE COUNTY PUBLIC RECORDS; THENCE S00°04'40"W, ALONG SAID LINE, A DISTANCE OF 120.00' TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

BEGINNING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 36 SOUTH RANGE 40 EAST; SAID POINT ALSO BEING ON THE SOUTH RIGHT OF WAY LINE OF TRACT "A", A.K.A. PROPOSED LENNARD ROAD; THENCE S89°52'45" W, ALONG SAID SOUTH RIGHT OF WAY LINE, SAID LINE ALSO BEING THE SOUTH LINE OF THE AFORESAID SECTION 23, A DISTANCE OF 2597.44' TO THE EAST RIGHT OF WAY LINE OF SILVER OAKS DRIVE; THENCE N00°13'26"W ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 1241.26'; THENCE DEPARTING SAID EAST RIGHT OF WAY LINE N89°51'20"E A DISTANCE OF 74.71' TO A POINT OF CURVATURE AND ALSO BEING LOCATED ON THE WESTERLY AND SOUTHERLY LIMITS OF THE PROPOSED SILVER OAKS DEVELOPMENT; THENCE THE FOLLOWING CALLS ALONG SAID WESTERLY AND SOUTHERLY LIMIT OF DEVELOPMENT OF THE PROPOSED SILVER OAKS DEVELOPMENT; THENCE ALONG A CURVE TO THE LEFT HAVING A DELTA OF 031°27'53" A RADIUS OF 650.72' AN ARC LENGTH OF 357.35' A CHORD BEARING OF S35°29'01"E AND A CHORD DISTANCE OF 352.88' TO A POINT OF REVERSE CURVATURE; THENCE ALONG A CURVE TO THE RIGHT HAVING A DELTA OF 06°49'11", A RADIUS OF 3416.26' AN ARC LENGTH OF 406.63' A CHORD BEARING OF S51°18'38"E AND A CHORD DISTANCE OF 406.39' TO THE POINT OF TANGENCY; THENCE S03°30'41"E A DISTANCE OF 157.05' TO A POINT OF CURVE; THENCE ALONG A CURVE TO THE LEFT HAVING A DELTA OF 086°24'39" A RADIUS OF 240.00' AN ARC LENGTH OF 361.96' A CHORD BEARING OF S46°43'01"E AND A CHORD DISTANCE OF 328.62' TO THE POINT OF TANGENCY; THENCE S89°55'20"E A DISTANCE OF 527.97' TO A POINT OF CURVE; THENCE ALONG A CURVE TO THE LEFT HAVING A DELTA OF 70°32'38" A RADIUS OF 240.00' AN ARC LENGTH OF 295.49' A CHORD BEARING OF N54°48'21"E AND A CHORD DISTANCE OF 277.18' TO THE POINT OF TANGENCY, THENCE S70°27'58"E A DISTANCE OF 83.88'; THENCE S59°31'57"E A DISTANCE OF 14.18'; THENCE S07°45'29"W, A DISTANCE OF 49.33'; THENCE S14°58'49"E, A DISTANCE OF 68.41'; THENCE S89°55'20"E, A DISTANCE OF 900.35' TO THE EAST LINE OF SAID SECTION 23; THENCE S00°04'40"W ALONG SAID EAST LINE OF SECTION 23, A DISTANCE OF 320.15' TO THE POINT OF BEGINNING.

ALL OF THE ABOVE DESCRIBED LANDS ALSO BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, ST. LUCIE COUNTY, FLORIDA; THENCE N 00°04'40" E ALONG THE EAST

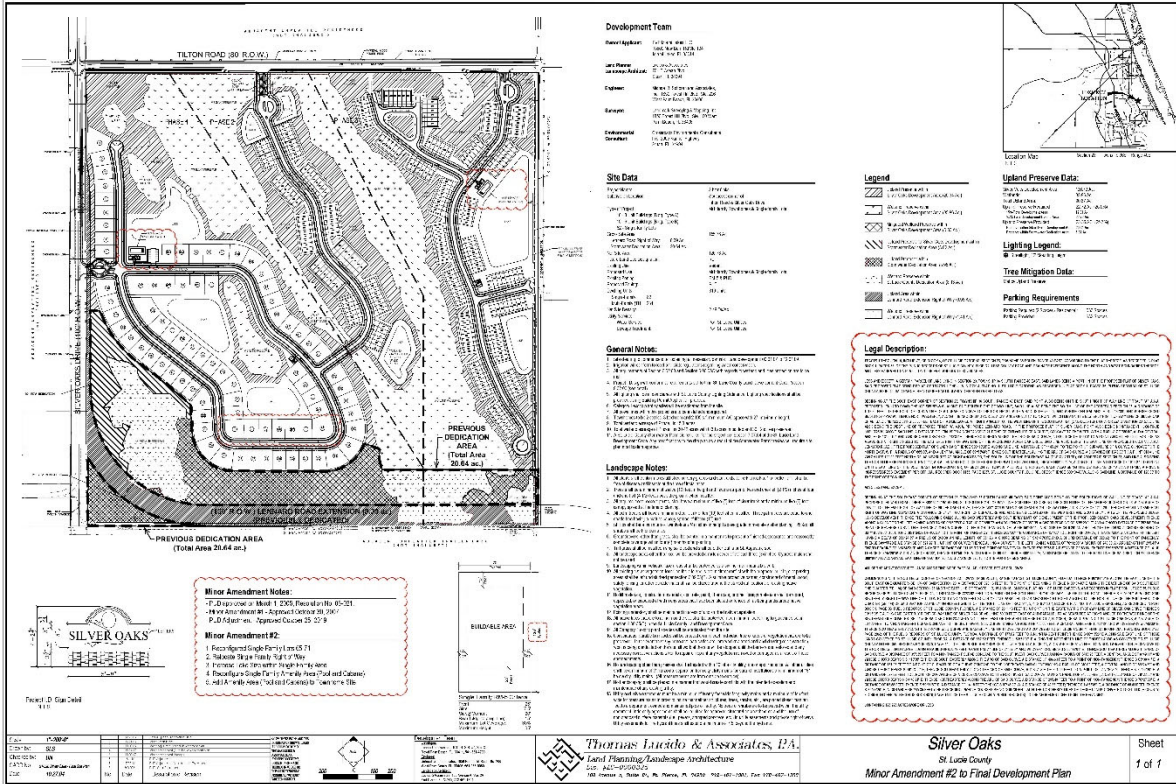
LINE OF THE SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23, A DISTANCE OF 320.15 FEET TO THE POINT OF BEGINNING; THENCE N 00°04'40" E ALONG THE EAST LINE OF SAID SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23 AND THE EAST LINE OF TRACTS 1, 2, 15 AND 16 , BLOCK 4, PLAT NO. 1 ST. LUCIE GARDENS, AS RECORDED IN PLAT BOOK 1, PAGE 35, PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 2283.62 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY LINE OF TILTON ROAD; THENCE S 89°56'47" W ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE OF TILTON ROAD LYING 40.00 FEET SOUTH OF AND PARALLEL TO AS MEASURED AT RIGHT ANGLES TO THE NORTH LINE OF THE SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23 AND LYING 40 FEET SOUTH OF THE NORTH LINE OF TRACTS 1, 3, 4, 5, 6 AND 7, BLOCK 4, PLAT NO. 1 ST. LUCIE GARDENS, AS RECORDED IN PLAT BOOK 1, PAGE 35, PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 2611.15 FEET TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF SILVER OAK DRIVE; THENCE S 00°13'26" E ALONG SAID EASTERLY RIGHT-OF-WAY LINE OF SILVER OAK DRIVE LYING 50.00 FEET EAST OF AND PARALLEL TO AS MEASURED AT RIGHT ANGLES TO THE WEST LINE OF THE SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23 AND LYING 50 FEET EAST OF THE WEST LINE OF TRACT 7, BLOCK 4, OF SAID PLAT NO. 1 ST. LUCIE GARDENS, A DISTANCE OF 502.26 FEET TO A NON-TANGENT CURVE CONCAVE TO THE SOUTHWEST; SAID CURVE HAVING A RADIUS OF 780.00 FEET, A CENTRAL ANGLE OF 13°00'12" AND WHOSE CHORD BEARS S 6°43'30" E AND HAVING A CHORD LENGTH OF 176.64 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE AND EASTERLY LINE OF THOSE LANDS AS CONVEYED TO ST. LUCIE COUNTY, FLORIDA IN OFFICIAL RECORDS BOOK 3178, PAGE 2062, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 177.02 FEET TO A NON-TANGENT POINT; THENCE S 00°13'26" E ALONG SAID EAST LINE OF THOSE LANDS CONVEYED TO ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 687.82 FEET; THENCE N 89°51'20" E ALONG THE NORTHERLY LINE OF THOSE LANDS AS CONVEYED TO ST. LUCIE COUNTY IN OFFICIAL RECORDS BOOK 4370, PAGE 1490, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 54.70 FEET TO A NON-TANGENT CURVE CONCAVE TO THE NORTHEAST; SAID CURVE HAVING A RADIUS OF 650.72 FEET, A CENTRAL ANGLE OF 31°27'54" AND WHOSE CHORD BEARS S 35°29'01" E AND HAVING A CHORD LENGTH OF 352.88 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 357.35 FEET TO A NON TANGENT REVERSE CURVE CONCAVE TO THE SOUTHWEST; SAID CURVE HAVING A RADIUS OF 3416.26 FEET, A CENTRAL ANGLE OF 6°49'11" AND WHOSE CHORD BEARS S 51°18'38" E AND HAVING A CHORD LENGTH OF 406.39 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 406.63 FEET TO A POINT OF NON-TANGENCY; THENCE S 03°30'41" E, A DISTANCE OF 157.05 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHEAST; SAID CURVE HAVING A RADIUS OF 240.00 FEET, A CENTRAL ANGLE OF 86°24'39" AND WHOSE CHORD BEARS S 46°43'00" E AND HAVING A CHORD LENGTH OF 328.62 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 361.96 FEET TO A POINT OF TANGENCY; THENCE S 89°55'20" E, A DISTANCE OF 527.97 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHWEST; SAID CURVE HAVING A RADIUS OF 240.00 FEET, A CENTRAL ANGLE OF 70°32'38" AND WHOSE CHORD BEARS N

54°48'21" E AND HAVING A CHORD LENGTH OF 277.18 FEET; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 295.49 FEET TO A POINT OF NON-TANGENCY; THENCE S 70°27'58" E, A DISTANCE OF 83.88 FEET; THENCE S 59°31'57" E, A DISTANCE OF 14.18 FEET; THENCE S 07°45'29" W, A DISTANCE OF 49.33 FEET; THENCE S 14°58'49" E, A DISTANCE OF 68.41 FEET; THENCE S 89°55'20" E, A DISTANCE OF 900.35 FEET (THE PRECEDING TWELVE COURSES BEING COINCIDENT WITH THE NORTHERLY LINES OF THOSE LANDS CONVEYED TO ST. LUCIE COUNTY, FLORIDA, IN OFFICIAL RECORDS BOOK 4370, PAGE 1490, OF THE ST. LUCIE COUNTY PUBLIC RECORDS) TO THE AFOREMENTIONED POINT OF BEGINNING.

CONTAINING 126.725 ACRES MORE OR LESS

NOTE: (THE ABOVE LESS OUT DESCRIPTIONS ARE PER THOSE WARRANTY DEEDS DESCRIBED IN OFFICIAL RECORDS BOOK 4370, PAGE 1490 AND OFFICIAL RECORDS BOOK 3178, PAGE 2062, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA)

EXHIBIT B



Date	Revision	Description
1/23/2019	1	Final
1/23/2019	2	Minor Amendment #2

Thomas Lucia & Associates, P.A.
 Land Planning/Landscape Architecture
 1001 North 12th St., Suite 200, Ft. Lauderdale, FL 33304, Tel: (954) 437-7373

Silver Oaks
 St. Lucie County
 Minor Amendment #2 to Final Development Plan

Sheet 1 of 1

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

4D

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

Master Special Assessment Methodology Report

January 10, 2022



Provided by:

Wrathell, Hunt and Associates, LLC

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1.0 Introduction

1.1 Purpose

This Master Special Assessment Methodology Report (the “Report”) was developed to provide a master financing plan and a master special assessment methodology for the Silver Oaks Community Development District (the “District”), located in unincorporated St. Lucie County, Florida, as related to funding the costs of the acquisition and construction of public infrastructure improvements contemplated to be provided by the District.

1.2 Scope of the Report

This Report presents projections for financing the District’s public infrastructure improvements (the “Capital Improvement Plan”) as described in the Engineer’s Report of Michael B. Schorah and Associates, Inc. dated January 10, 2022 (the “Engineer’s Report”), as well as describes the method for the allocation of special benefits and the apportionment of special assessment debt resulting from the provision and funding of the Capital Improvement Plan.

1.3 Special Benefits and General Benefits

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

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

The Capital Improvement Plan will provide public infrastructure and public improvements which are all necessary in order to make the lands within the District developable and saleable. The installation of such public improvements will cause the value of the developable and saleable lands within the District to increase by more than the sum of the financed cost of the individual components of the Capital Improvement Plan. Even though the exact value of the benefits provided by the Capital Improvement Plan is hard to estimate at this point, it is without doubt greater than the costs associated with providing same.

1.4 Organization of the Report

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

Section Three provides a summary of the Capital Improvement Plan as determined by the District Engineer.

Section Four discusses the current financing program for the District.

Section Five discusses the special assessment methodology for the District.

2.0 Development Program

2.1 Overview

The District serves the Silver Oaks development (the “Development” or “Silver Oaks”), a master planned, residential development located in unincorporated St. Lucie County, Florida. The land within the District consists of approximately 126.725 +/- acres and is generally located approximately 0.8 mile east of the intersection of Prima Vista Boulevard and US Highway 1.

2.2 The Development Program

The development of Silver Oaks is anticipated to be conducted by CRE-KL Silver Oaks Owner, LLC (the “Developer”). Based upon the information provided by the Developer, the current development plan for the District envisions a total of 82 Single-Family and 234 Townhome residential units developed in one or more phases, although phasing plan, land use types and unit numbers may change throughout the development period. Table 1 in the *Appendix* illustrates the development plan for the District.

3.0 The Capital Improvement Plan

3.1 Overview

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

3.2 Capital Improvement Plan

The Capital Improvement Plan needed to serve the Development is projected to consist of roadways, clearing/grading of public lands, stormwater management system, water & wastewater systems, hardscaping, landscape, irrigation, undergrounding of electrical conduit, amenities and various roadway and water & wastewater offsite improvements, all as set forth in more detail in the Engineer's Report.

The Capital Improvement Plan is anticipated to be developed in one or more phases to coincide with and support the development of the land within the District and all of the public infrastructure included in the Capital Improvement Plan will comprise an interrelated system of improvements, which means that all of the improvements will serve the entire District and all improvements will be interrelated such that they will reinforce one another. At the time of this writing, the total costs of the Capital Improvement Plan are estimated at \$15,249,428.40. Table 2 in the *Appendix* illustrates the specific components of the Capital Improvement Plan and their costs.

4.0 Financing Program

4.1 Overview

As noted above, the District is embarking on a program of capital improvements which will facilitate the development of lands within the District. Generally, construction of public improvements is either funded by the Developer and then acquired by the District or funded directly by the District. The choice of the exact mechanism for providing public infrastructure has not yet been made at the time of this writing, and the District may either acquire the public infrastructure from the Developer or construct it, or even partly acquire it and partly construct it.

Even though the actual financing plan may change to include multiple series of bonds, it is likely that in order to fully fund the costs of the Capital Improvement Plan as described in *Section 3.2* in one financing transaction, the District would have to issue approximately \$19,750,000 in par amount of special assessment bonds (the "Bonds").

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

4.2 Types of Bonds Proposed

The proposed financing plan for the District provides for the issuance of the Bonds in the principal amount of \$19,750,000 in one or more Series with various maturities to finance Capital Improvement Plan costs at \$15,249,428.40. The Bonds as projected under this master financing plan would be structured to be amortized in 30 annual installments following a not to exceed 24-month capitalized interest period. Interest payments on the Bonds would be made every May 1 and November 1, and principal payments on the Bonds would be made every May 1 or November 1.

In order to finance the improvement costs, the District would need to borrow more funds and incur indebtedness in the total amount of \$19,750,000. The difference is comprised of debt service reserve, capitalized interest, and costs of issuance, including the underwriter's discount. Preliminary sources and uses of funding for the Bonds are presented in Table 3 in the *Appendix*.

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

5.0 Assessment Methodology

5.1 Overview

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

5.2 Benefit Allocation

The current development plan for the District envisions the development of a total of 82 Single-Family and 234 Townhome residential units developed in one or more phases, although phasing, unit numbers and land use types may change throughout the development period.

The public infrastructure included in the Capital Improvement Plan will comprise an interrelated system of improvements, which means that all of the improvements will serve the entire District and such public improvements will be interrelated such that they will reinforce each other and their combined benefit will be greater than the sum of their individual benefits. All of the land uses within the District will benefit from each infrastructure improvement category, as the public improvements provide basic infrastructure to all land within the District and benefit all land within the District as an integrated system of public improvements.

As stated previously, the public infrastructure improvements included in the Capital Improvement Plan have a logical connection to the special and peculiar benefits received by the land within the District, as without such improvements, the development of the properties within the District would not be possible. Based upon the connection between the improvements and the special and peculiar benefits to the land within the District, the District can assign or allocate a portion of the District's debt through the imposition of non-ad valorem assessments, to the land receiving such special and peculiar

benefits. Even though these special and peculiar benefits are real and ascertainable, the precise amount of the benefit cannot yet be calculated with mathematical certainty. However, such benefit is more valuable than the cost of, or the actual non-ad valorem assessment amount levied on that parcel.

This Report proposes to allocate the benefit associated with the Capital Improvement Plan to the different product types proposed to be developed within the District in proportion to their density of development and intensity of use of infrastructure as measured by a standard unit called an Equivalent Residential Unit ("ERU"). Table 4 in the *Appendix* illustrates the ERU weights that are proposed to be assigned to the product types contemplated to be developed within the District based on the densities of development and the intensities of use of infrastructure, total ERU counts for each product type, and the share of the benefit received by each product type.

The rationale behind the different ERU weights is supported by the fact that generally and on average products with smaller lot sizes, such as Townhomes, will use and benefit from the improvements which are part of the Capital Improvement Plan less than products with larger lot sizes, such as Single-Family units. For instance, generally and on average products with smaller lot sizes, such as Townhomes, will produce less storm water runoff, may produce fewer vehicular trips, and may need less water/sewer capacity than products with larger lot sizes, such as Single-Family units. Additionally, the value of the products with larger lot sizes, such as Single-Family units, is likely to appreciate by more in terms of dollars than that of the products with smaller lot sizes, such as Townhomes, as a result of the implementation of the infrastructure improvements. As the exact amount of the benefit and appreciation is not possible to be calculated at this time, the use of ERU measures serves as a reasonable approximation of the relative amount of benefit received by each product type from the District's public infrastructure improvements that are part of the Capital Improvement Plan.

Table 5 in the *Appendix* presents the apportionment of the assessment associated with the Bonds (the "Bond Assessment") to the residential units contemplated to be developed within the District in accordance with the ERU benefit allocation method presented in Table 4. Table 5 also presents the annual levels of the Bond Assessment annual debt service assessments per unit.

No Bond Assessment is allocated herein to the amenities or other common areas planned for the development. Such amenities and common areas will be owned and operated by the District and/or

master homeowners' association. If owned by a homeowner's association, the amenities and common areas would be considered a common element for the exclusive benefit of property owners. Accordingly, any benefit to the amenities and common areas would inure directly to the benefit of all platted lots in the District. As such, no Bond Assessment will be assigned to the amenities and common areas. If the amenities are owned by the District, then they would be open to the general public, subject to District rules and policies.

5.3 Assigning Bond Assessment

As the land in the District is not yet platted for its intended final use and the precise location of the various product types by lot or parcel is unknown, the Bond Assessment will initially be levied on all of the land in the District on an equal pro-rata gross acre basis and thus the total bonded debt in the amount of \$19,750,000 will be preliminarily levied on approximately 126.725 +/- gross acres at a rate of \$155,849.28 per gross acre.

When the land is platted, the Bond Assessment will be allocated to each platted parcel on a first platted-first assigned basis based on the planned use for that platted parcel as reflected in Table 5 in the *Appendix*. Such allocation of Bond Assessment from unplatted gross acres to platted parcels will reduce the amount of Bond Assessment levied on unplatted gross acres within the District.

In the event unplatted land (the "Transferred Property") is sold to a third party not affiliated with the Developer, the Bond Assessment will be assigned to such Transferred Property at the time of the sale based on the maximum total number of ERUs assigned by the Developer to that Transferred Property, subject to review by the District's methodology consultant, to ensure that any such assignment is reasonable, supported by current development rights and plans, and otherwise consistent with this Report. The owner of the Transferred Property will be responsible for the total Bond Assessment applicable to the Transferred Property, regardless of the total number of ERUs ultimately actually platted. This total Bond Assessment is fixed to the Transferred Property at the time of the sale. If the Transferred Property is subsequently sub-divided into smaller parcels, the total Bond Assessment initially allocated to the Transferred Property will be re-allocated to the smaller parcels pursuant to the Methodology as described herein (i.e. equal assessment per acre until platting).

As set forth in any supplemental report, and for any particular bond issuance, the Developer may opt to "buy down" the Bond

assessment on particular product types and/or lands using a contribution of cash, infrastructure or other consideration, and in order for the Bond Assessment to reach certain target levels. Note that any “true-up,” as described herein, may require a payment to satisfy “true-up” obligations as well as additional contributions to maintain such target assessment levels. Any amounts contributed by the Developer to pay down assessments will not be eligible for “deferred costs,” if any are provided for in connection with any particular bond issuance.

In the event that the Capital Improvement Plan is not completed, required contributions are not made, additional benefitted lands are added to the District and/or assessment area(s), or under certain other circumstances, the District may elect to reallocate the Bond Assessment, and the District expressly reserves the right to do so, provided however that any such reallocation shall not be construed to relieve any party of contractual or other obligations to the District.

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

5.4 Lienability Test: Special and Peculiar Benefit to the Property

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

Public improvements undertaken by the District can be shown to be creating special and peculiar benefits to the property within the District. The special and peculiar benefits resulting from each improvement are:

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

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

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

A reasonable estimate of the proportion of special and peculiar benefits received by the various product types from the public improvements is delineated in Table 4 (expressed as the ERU factors).

The apportionment of the Bond Assessment is fair and reasonable because it was conducted on the basis of consistent application of the methodology described in *Section 5.2* across all assessable property within the District according to reasonable estimates of the special and peculiar benefits derived from the Capital Improvement Plan.

Accordingly, no acre or parcel of property within the District will be liened for the payment of Bond Assessment more than the determined special benefit peculiar to that property.

5.6 True-Up Mechanism

The Assessment Methodology described herein is based on conceptual information obtained from the Developer prior to construction. As development occurs it is possible that the number of ERUs may change. The mechanism for maintaining the methodology over the changes is referred to as true-up.

This mechanism is to be utilized to ensure that the Bond Assessment on a per ERU basis never exceeds the initially allocated assessment as contemplated in the adopted assessment methodology. Bond Assessment per ERU preliminarily equals \$73,365.53 (\$19,750,000 in Bond Assessment divided by 269.20 ERUs) and may change based on the final bond sizing. If such changes occur, the Methodology is applied to the land based on the number of and type

of units of particular product type within each and every parcel as signified by the number of ERUs.

As the land in the District is platted, the Bond Assessment is assigned to platted parcels based on the figures in Table 5 in the *Appendix*. If as a result of platting and apportionment of the Bond Assessment to the platted parcels, the Bond Assessment per ERU for land that remains unplatted remains equal to \$73,365.53, then no true-up adjustment will be necessary.

If as a result of platting and apportionment of the Bond Assessment to the platted parcels the Bond Assessment per ERU for land that remains unplatted equals less than \$73,365.53 (for instance as a result of a larger number of units) then the per ERU Bond Assessment for all parcels within the District will be lowered if that state persists at the conclusion of platting of all land within the District.

If, in contrast, as a result of platting and apportionment of the Bond Assessment to the platted parcels, the Bond Assessment per ERU for land that remains unplatted equals more than \$73,365.53¹ (for instance as a result of a smaller number of units), taking into account any future development plans for the unplatted lands – in the District’s sole discretion and to the extent such future development plans are feasible, consistent with existing entitlements and governmental requirements, and reasonably expected to be implemented, then the difference in Bond Assessment plus applicable accrued interest (to the extent described below in this Section) will be collected from the owner(s) of the property which platting caused the increase of assessment per ERU to occur, in accordance with the assessment resolution and/or a true-up agreement to be entered into between the District and the Developer, which will be binding on assignees.

The owner(s) of the property will be required to immediately remit to the Trustee for redemption of the Bonds a true-up payment equal to the difference between the actual Bond Assessment per ERU and \$73,365.53, multiplied by the actual number of ERUs plus accrued interest to the next succeeding interest payment date on the Bonds, unless such interest payment date occurs within 45 days of such true-up payment, in which case the accrued interest shall be paid to

¹ For example, if the first platting includes 50 Single-Family lots, which equates to a total allocation of \$3,668,276.37 in Bond Assessment, then the remaining unplatted land would be required to absorb 32 Single-Family lots and 234 Townhome lots or \$16,081,723.63 in Bond Assessment. If the remaining unplatted land would only be able to absorb 30 Single-Family lots and 234 Townhome lots, or \$15,934,992.57 in Bond Assessment, then a true-up, payable by the owner of the unplatted land, would be due in the amount of \$146,731.05 in Bond Assessment plus applicable accrued interest to the extent described in this Section.

the following interest payment date (or such other time as set forth in the supplemental indenture for the applicable series of Bonds secured by the Bond Assessment).

In considering whether to require a true-up payment, the District shall consider any requests for a deferral of true-up. In order to obtain such a deferral, a landowner seeking such deferral must provide to the District the following: a) proof of the amount of entitlements remaining on the undeveloped lands, b) a revised overall development plan showing the number and type of units reasonably planned for the remainder of the development, c) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and d) documentation prepared by a licensed engineer that shows the feasibility of implementing the proposed development plan. The District's decision whether to grant a deferral shall be in its reasonable discretion. Prior to any decision by the District not to impose a true-up payment, a supplemental methodology shall be produced demonstrating that there will be sufficient Bond Assessment to pay debt service on the applicable bonds and the District will conduct new proceedings under Chapter 170, Florida Statutes upon the advice of District Counsel. Any true-up payment shall become due and payable that tax year by the landowner of the lands subject to the proposed plat, shall be in addition to the regular assessment installment payable for such lands, and shall constitute part of the debt assessment liens imposed against the proposed plat property until paid.

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

In addition to platting of property within the District, any planned sale of an unplatted parcel to another builder or developer will cause the District to initiate a true-up test as described above to test whether the amount of the Bond Assessment per ERU for land that remains unplatted within the District remains equal to \$73,365.53. The test will be based upon the development rights as signified by the number of ERUs associated with such parcel that are transferred from seller to buyer. The District shall provide an estoppel or similar document

to the buyer evidencing the amount of Bond Assessment transferred at sale.

Please note that should the District issue less than \$19,750,000 in the principal amount of the Bonds, or should the number of units or product types change from the current development plan projections provided by the Developer, the preliminary amount of Bond Assessment per ERU of \$73,365.53 shall change.

5.7 Preliminary Assessment Roll

Based on the per gross acre assessment proposed in Section 5.2, the Bond Assessment of \$19,750,000 is proposed to be levied uniformly over the area described in *Exhibit "A"*. Excluding any capitalized interest period, debt service assessment shall be paid in thirty (30) annual installments.

6.0 Additional Stipulations

6.1 Overview

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

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

7.0 Appendix

Table 1

Silver Oaks Community Development District

Development Plan

Product Type	Number of Units
Single Family	82
Townhome	234
Total	316

Table 2

Silver Oaks Community Development District

Project Costs

Improvement	Total Costs
Roadways	\$1,470,176.00
Clearing/Grading of Public Lands	\$1,953,589.00
Stormwater Management System	\$1,672,059.00
Water & Wastewater Systems	\$3,023,525.00
Utility Connection Fees	\$1,896,000.00
Hardscaping, Landscape, Irrigation	\$545,000.00
Undergrounding of Conduit	\$150,000.00
Amenities	\$1,400,000.00
Offsite Improvements	\$1,396,495.00
Professional Services	\$525,000.00
Contingency	\$1,217,584.40
Total	\$15,249,428.40

Table 3

Silver Oaks

Community Development District

Preliminary Sources and Uses of Funds

Sources

Bond Proceeds:	
Par Amount	\$19,750,000.00
Total Sources	\$19,750,000.00

Uses

Project Fund Deposits:	
Project Fund	\$15,249,428.40
Other Fund Deposits:	
Debt Service Reserve Fund	\$1,434,816.00
Capitalized Interest Fund	\$2,370,000.00
Delivery Date Expenses:	
Costs of Issuance	\$695,755.60
Total Uses	\$19,750,000.00

Table 4

Silver Oaks

Community Development District

Benefit Allocation

Product Type	Number of Units	ERU Weight	Total ERU
Single Family	82	1.00	82.00
Townhome	234	0.80	187.20
Total	316		269.20

Table 5

Silver Oaks

Community Development District

Assessment Apportionment

Product Type	Number of Units	Total Cost Allocation*	Maximum Total Bond Assessment Apportionment	Maximum Bond Assessment Apportionment per Unit	Maximum Annual Principal and Interest Payment per Unit on the Bonds**
Single Family	82	\$4,645,071.06	\$6,015,973.25	\$73,365.53	\$5,329.93
Townhome	234	\$10,604,357.34	\$13,734,026.75	\$58,692.42	\$4,263.94
Total	316	\$15,249,428.40	\$19,750,000.00		

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

** Does not include applicable costs of collection and early payment discounts

Exhibit "A"

Bond Assessment in the amount of \$19,750,000 is proposed to be levied uniformly over the area described below:

LEGAL DESCRIPTION OF SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

TRACTS 1 THROUGH 16, INCLUSIVE, OF BLOCK 4, OF ST. LUCIE GARDENS, SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 1, PAGES 35, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA; LESS COUNTY ROAD AND DRAINAGE EASEMENTS ALONG THE NORTH AND WEST BOUNDARIES THEREOF, AND LESS EASEMENT ON PLAT ALONG THE EAST AND SOUTH BOUNDARIES.

LESS AND EXCEPT, A CERTAIN PARCEL OF LAND LYING IN SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, SAID LANDS BEING A PORTION OF THE PROPOSED PLAT OF SILVER OAKS, SAID PROPOSED PLAT BEING REPLAT OF TRACTS 1 THRU 16, BLOCK 4, PLAT NO. 1, ST. LUCIE GARDENS, AS RECORDED IN PLAT BOOK 1, PAGES 35, PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA. SAID PARCEL BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST; SAID POINT ALSO BEING ON THE SOUTH RIGHT OF WAY LINE OF TRACT "A", A.K.A. PROPOSED LENNARD ROAD; THENCE S89°52'45"W, ALONG SAID SOUTH RIGHT OF WAY LINE, SAID LINE ALSO BEING THE SOUTH LINE OF THE AFORESAID SECTION 23, A DISTANCE OF 1913.85 FEET TO THE POINT OF CURVATURE OF A CURVE, CONCAVE TO THE NORTHEAST, WITH A RADIUS OF 785.00', AND WHOSE CENTRAL ANGLE IS 60°39'38", AND WHOSE CHORD BEARS N59°47'26"W; THENCE NORTHWESTERLY, ALONG THE ARC OF SAID CURVE, A DISTANCE OF 831.10' TO A POINT WHICH LIES ON THE EASTERLY RIGHT OF WAY LINE OF SILVER OAK DRIVE, SAID LINE ALSO LYING 50.00 FEET EAST OF, AS MEASURED AT RIGHT ANGLES TO, THE WEST LINE OF THE SOUTHEAST 1/4 (ONE-QUARTER), OF AFORESAID SECTION 23, SAID LINE ALSO BEING THE WEST LINE OF PROPOSED TRACT "A", A.K.A. PROPOSED LENNARD ROAD, OF THE PROPOSED PLAT OF SILVER OAKS, POINT ALSO BEING NON-TANGENT. CONTINUE N00°13'26"W, ALONG SAID LINE, A DISTANCE OF 1704.19' TO A NON-TANGENTIAL POINT OF CURVATURE OF A CURVE, CONCAVE TO THE WEST, WITH A RADIUS OF 780.00', AND A CENTRAL ANGLE OF 13°00'10", AND WHOSE CHORD BEARS S06°43'31"E; THENCE SOUTHERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 177.01' TO A POINT WHICH LIES 20.00' EAST OF, AS MEASURED AT RIGHT ANGLES TO THE EASTERLY RIGHT OF WAY LINE OF THE AFORESAID SILVER OAK DRIVE, SAID LINE ALSO BEING THE EAST LINE OF PROPOSED TRACT "A", A.K.A. LENNARD ROAD OF THE PROPOSED PLAT OF SILVER OAK; THENCE S00°13'26"E, ALONG SAID LINE, A DISTANCE OF 1145.29', TO THE POINT OF CURVATURE OF A CURVE, CONCAVE TO THE NORTHEAST, WITH A RADIUS OF 665.00', AND A CENTRAL ANGLE OF 89°53'49"; THENCE SOUTHEASTERLY, ALONG THE ARC OF SAID CURVE, A DISTANCE OF 1043.38' TO A POINT ON A LINE WHICH LIES 120.00 FEET NORTH OF, AS MEASURED AT RIGHT ANGLES

TO, THE SOUTH LINE OF THE SOUTHEAST 1/4 (ONE-QUARTER), OF AFORESAID SECTION 23, SAID LINE ALSO BEING THE NORTH LINE OF PROPOSED TRACT "A", A.K.A. LENNARD ROAD, OF THE PROPOSED PLAT OF SILVER OAKS; THENCE N89°52'45"E, ALONG SAID LINE, A DISTANCE OF 1914.27' TO A POINT ON THE EAST LINE OF THE SOUTHEAST 1/4 (ONE-QUARTER) OF SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, ALSO BEING THE CENTERLINE OF "SHANA'S TRAIL", A PRIVATE INGRESS/EGRESS EASEMENT PER OFFICIAL RECORDS BOOK 1155, PAGE 1237, ST. LUCIE COUNTY PUBLIC RECORDS; THENCE S00°04'40"W, ALONG SAID LINE, A DISTANCE OF 120.00' TO THE POINT OF BEGINNING.

ALSO LESS AND EXCEPT:

BEGINNING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 36 SOUTH RANGE 40 EAST; SAID POINT ALSO BEING ON THE SOUTH RIGHT OF WAY LINE OF TRACT "A", A.K.A. PROPOSED LENNARD ROAD; THENCE S89°52'45" W, ALONG SAID SOUTH RIGHT OF WAY LINE, SAID LINE ALSO BEING THE SOUTH LINE OF THE AFORESAID SECTION 23, A DISTANCE OF 2597.44' TO THE EAST RIGHT OF WAY LINE OF SILVER OAKS DRIVE; THENCE N00°13'26"W ALONG SAID EAST RIGHT OF WAY LINE, A DISTANCE OF 1241.26'; THENCE DEPARTING SAID EAST RIGHT OF WAY LINE N89°51'20"E A DISTANCE OF 74.71' TO A POINT OF CURVATURE AND ALSO BEING LOCATED ON THE WESTERLY AND SOUTHERLY LIMITS OF THE PROPOSED SILVER OAKS DEVELOPMENT; THENCE THE FOLLOWING CALLS ALONG SAID WESTERLY AND SOUTHERLY LIMIT OF DEVELOPMENT OF THE PROPOSED SILVER OAKS DEVELOPMENT; THENCE ALONG A CURVE TO THE LEFT HAVING A DELTA OF 031°27'53" A RADIUS OF 650.72' AN ARC LENGTH OF 357.35' A CHORD BEARING OF S35°29'01"E AND A CHORD DISTANCE OF 352.88' TO A POINT OF REVERSE CURVATURE; THENCE ALONG A CURVE TO THE RIGHT HAVING A DELTA OF 06°49'11", A RADIUS OF 3416.26' AN ARC LENGTH OF 406.63' A CHORD BEARING OF S51°18'38"E AND A CHORD DISTANCE OF 406.39' TO THE POINT OF TANGENCY; THENCE S03°30'41"E A DISTANCE OF 157.05' TO A POINT OF CURVE; THENCE ALONG A CURVE TO THE LEFT HAVING A DELTA OF 086°24'39" A RADIUS OF 240.00' AN ARC LENGTH OF 361.96' A CHORD BEARING OF S46°43'01"E AND A CHORD DISTANCE OF 328.62' TO THE POINT OF TANGENCY; THENCE S89°55'20"E A DISTANCE OF 527.97' TO A POINT OF CURVE; THENCE ALONG A CURVE TO THE LEFT HAVING A DELTA OF 70°32'38" A RADIUS OF 240.00' AN ARC LENGTH OF 295.49' A CHORD BEARING OF N54°48'21"E AND A CHORD DISTANCE OF 277.18' TO THE POINT OF TANGENCY, THENCE S70°27'58"E A DISTANCE OF 83.88'; THENCE S59°31'57"E A DISTANCE OF 14.18'; THENCE S07°45'29"W, A DISTANCE OF 49.33'; THENCE S14°58'49"E, A DISTANCE OF 68.41'; THENCE S89°55'20"E, A DISTANCE OF 900.35' TO THE EAST LINE OF SAID SECTION 23; THENCE S00°04'40"W ALONG SAID EAST LINE OF SECTION 23, A DISTANCE OF 320.15' TO THE POINT OF BEGINNING.

ALL OF THE ABOVE DESCRIBED LANDS ALSO BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SECTION 23, TOWNSHIP 36 SOUTH, RANGE 40 EAST, ST. LUCIE COUNTY, FLORIDA; THENCE N 00°04'40" E ALONG THE EAST

LINE OF THE SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23, A DISTANCE OF 320.15 FEET TO THE POINT OF BEGINNING; THENCE N 00°04'40" E ALONG THE EAST LINE OF SAID SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23 AND THE EAST LINE OF TRACTS 1, 2, 15 AND 16 , BLOCK 4, PLAT NO. 1 ST. LUCIE GARDENS, AS RECORDED IN PLAT BOOK 1, PAGE 35, PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 2283.62 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY LINE OF TILTON ROAD; THENCE S 89°56'47" W ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE OF TILTON ROAD LYING 40.00 FEET SOUTH OF AND PARALLEL TO AS MEASURED AT RIGHT ANGLES TO THE NORTH LINE OF THE SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23 AND LYING 40 FEET SOUTH OF THE NORTH LINE OF TRACTS 1, 3, 4, 5, 6 AND 7, BLOCK 4, PLAT NO. 1 ST. LUCIE GARDENS, AS RECORDED IN PLAT BOOK 1, PAGE 35, PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 2611.15 FEET TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF SILVER OAK DRIVE; THENCE S 00°13'26" E ALONG SAID EASTERLY RIGHT-OF-WAY LINE OF SILVER OAK DRIVE LYING 50.00 FEET EAST OF AND PARALLEL TO AS MEASURED AT RIGHT ANGLES TO THE WEST LINE OF THE SOUTHEAST ONE QUARTER (SE. 1/4) OF SAID SECTION 23 AND LYING 50 FEET EAST OF THE WEST LINE OF TRACT 7, BLOCK 4, OF SAID PLAT NO. 1 ST. LUCIE GARDENS, A DISTANCE OF 502.26 FEET TO A NON-TANGENT CURVE CONCAVE TO THE SOUTHWEST; SAID CURVE HAVING A RADIUS OF 780.00 FEET, A CENTRAL ANGLE OF 13°00'12" AND WHOSE CHORD BEARS S 6°43'30" E AND HAVING A CHORD LENGTH OF 176.64 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE AND EASTERLY LINE OF THOSE LANDS AS CONVEYED TO ST. LUCIE COUNTY, FLORIDA IN OFFICIAL RECORDS BOOK 3178, PAGE 2062, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 177.02 FEET TO A NON-TANGENT POINT; THENCE S 00°13'26" E ALONG SAID EAST LINE OF THOSE LANDS CONVEYED TO ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 687.82 FEET; THENCE N 89°51'20" E ALONG THE NORTHERLY LINE OF THOSE LANDS AS CONVEYED TO ST. LUCIE COUNTY IN OFFICIAL RECORDS BOOK 4370, PAGE 1490, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA, A DISTANCE OF 54.70 FEET TO A NON-TANGENT CURVE CONCAVE TO THE NORTHEAST; SAID CURVE HAVING A RADIUS OF 650.72 FEET, A CENTRAL ANGLE OF 31°27'54" AND WHOSE CHORD BEARS S 35°29'01" E AND HAVING A CHORD LENGTH OF 352.88 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 357.35 FEET TO A NON TANGENT REVERSE CURVE CONCAVE TO THE SOUTHWEST; SAID CURVE HAVING A RADIUS OF 3416.26 FEET, A CENTRAL ANGLE OF 6°49'11" AND WHOSE CHORD BEARS S 51°18'38" E AND HAVING A CHORD LENGTH OF 406.39 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 406.63 FEET TO A POINT OF NON-TANGENCY; THENCE S 03°30'41" E, A DISTANCE OF 157.05 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHEAST; SAID CURVE HAVING A RADIUS OF 240.00 FEET, A CENTRAL ANGLE OF 86°24'39" AND WHOSE CHORD BEARS S 46°43'00" E AND HAVING A CHORD LENGTH OF 328.62 FEET; THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 361.96 FEET TO A POINT OF TANGENCY; THENCE S 89°55'20" E, A DISTANCE OF 527.97 FEET TO A POINT OF CURVATURE OF A CURVE CONCAVE TO THE NORTHWEST; SAID CURVE HAVING A RADIUS OF 240.00 FEET, A CENTRAL ANGLE OF 70°32'38" AND WHOSE CHORD BEARS N

54°48'21" E AND HAVING A CHORD LENGTH OF 277.18 FEET; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, A DISTANCE OF 295.49 FEET TO A POINT OF NON-TANGENCY; THENCE S 70°27'58" E, A DISTANCE OF 83.88 FEET; THENCE S 59°31'57" E, A DISTANCE OF 14.18 FEET; THENCE S 07°45'29" W, A DISTANCE OF 49.33 FEET; THENCE S 14°58'49" E, A DISTANCE OF 68.41 FEET; THENCE S 89°55'20" E, A DISTANCE OF 900.35 FEET (THE PRECEDING TWELVE COURSES BEING COINCIDENT WITH THE NORTHERLY LINES OF THOSE LANDS CONVEYED TO ST. LUCIE COUNTY, FLORIDA, IN OFFICIAL RECORDS BOOK 4370, PAGE 1490, OF THE ST. LUCIE COUNTY PUBLIC RECORDS) TO THE AFOREMENTIONED POINT OF BEGINNING.

CONTAINING 126.725 ACRES MORE OR LESS

NOTE: (THE ABOVE LESS OUT DESCRIPTIONS ARE PER THOSE WARRANTY DEEDS DESCRIBED IN OFFICIAL RECORDS BOOK 4370, PAGE 1490 AND OFFICIAL RECORDS BOOK 3178, PAGE 2062, OF THE PUBLIC RECORDS OF ST. LUCIE COUNTY, FLORIDA)

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

4E

RESOLUTION 2022-28

A RESOLUTION MAKING CERTAIN FINDINGS; AUTHORIZING A CAPITAL IMPROVEMENT PLAN; ADOPTING AN ENGINEER'S REPORT; PROVIDING AN ESTIMATED COST OF IMPROVEMENTS; ADOPTING AN ASSESSMENT REPORT; EQUALIZING, APPROVING, CONFIRMING AND LEVYING DEBT ASSESSMENTS; ADDRESSING THE FINALIZATION OF SPECIAL ASSESSMENTS; ADDRESSING THE PAYMENT OF DEBT ASSESSMENTS AND THE METHOD OF COLLECTION; PROVIDING FOR THE ALLOCATION OF DEBT ASSESSMENTS AND TRUE-UP PAYMENTS; ADDRESSING GOVERNMENT PROPERTY, AND TRANSFERS OF PROPERTY TO UNITS OF LOCAL, STATE AND FEDERAL GOVERNMENT; AUTHORIZING AN ASSESSMENT NOTICE; AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the Silver Oaks Community Development District ("**District**") is a local unit of special-purpose government established by ordinance of the Board of County Commissioners of St. Lucie County, Florida, and existing under and pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended ("**Act**"); and

WHEREAS, the District has previously indicated its intention to construct certain types of improvements and to finance such improvements through the issuance of bonds, notes or other specific financing mechanisms, which bonds, notes or other specific financing mechanisms would be repaid by the imposition of special assessments on benefited property within the District; and

WHEREAS, the District's Board of Supervisors ("**Board**") has noticed and conducted a public hearing pursuant to Chapters 170, 190 and 197, *Florida Statutes*, relating to the imposition, levy, collection and enforcement of such assessments, and now desires to adopt a resolution imposing and levying such assessments as set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

1. **AUTHORITY.** This Resolution is adopted pursuant to Chapters 170, 190 and 197, *Florida Statutes*, including without limitation, Section 170.08, *Florida Statutes*. The recitals stated above are incorporated herein; are adopted by the Board as true and correct statements; and are further declared to be findings made and determined by the Board.

2. **FINDINGS.** The Board further finds and determines as follows:

The Capital Improvement Plan

- a. The District is authorized by Chapter 190, *Florida Statutes*, to finance, fund, plan, establish, acquire, install, equip, operate, extend, construct, or reconstruct roadways, sewer and water distribution systems, stormwater management/earthwork improvements, landscape, irrigation and entry features, conservation and mitigation, street lighting and other infrastructure projects and services necessitated by the development of, and serving lands within, the District; and
- b. On January 10, 2022, and pursuant to Section 170.03, *Florida Statutes*, among other laws, the Board adopted Resolution 2022-25 ("**Declaring Resolution**"), and in doing so determined to undertake a capital improvement plan to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate and/or maintain the District's infrastructure improvements planned for the District's capital improvement plan ("**Project**"); and
- c. The Project is described in the Declaring Resolution and the *Engineer's Report* dated January 10, 2022 ("**Engineer's Report**," attached hereto as **Exhibit A** and incorporated herein by this reference), and the plans and specifications for the Project are on file in the offices of the District Manager at c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District Records Office**"); and

The Debt Assessment Process

- d. Also as part of the Declaring Resolution, the Board expressed an intention to issue bonds, notes or other specific financing mechanisms to provide a portion of the funds needed for the Project, and further declared its intention to defray the whole or any part of the expense of the Project by levying special assessments ("**Debt Assessments**") on specially benefited property within all of the District ("**Assessment Area**"); and
- e. The Declaring Resolution was adopted in compliance with the requirements of Section 170.03, *Florida Statutes*, and prior to the time it was adopted, the requirements of Section 170.04, *Florida Statutes*, had been met; and
- f. As directed by the Declaring Resolution, said Declaring Resolution was published as required by Section 170.05, *Florida Statutes*, and a copy of the publisher's affidavit of publication is on file with the Secretary of the District; and
- g. As directed by the Declaring Resolution, the Board caused to be made a preliminary assessment roll as required by Section 170.06, *Florida Statutes*; and
- h. As required by Section 170.07, *Florida Statutes*, and as part of the Declaring Resolution, the Board fixed the time and place of a public hearing at which owners

of the property to be assessed and other persons interested therein could appear before the Board and be heard as to (i) the propriety and advisability of making the improvements, (ii) the cost thereof, (iii) the manner of payment therefore, and (iv) the amount thereof to be assessed against each specially benefited property or parcel, and the Board further authorized publication of notice of such public hearing and individual mailed notice of such public hearing in accordance with Chapters 170, 190, and 197, *Florida Statutes*; and

- i. Notice of the scheduled public hearing was given by publication and also by mail as required by Sections 170.07 and 197.3632, *Florida Statutes*, and affidavits as to such publication and mailings are on file in the office of the Secretary of the District; and
- j. On March 21, 2022, and at the time and place specified in the Declaring Resolution, the Board conducted such public hearing and heard and considered all complaints and testimony as to the matters described above; the Board further met as an “Equalization Board;” and the Board has made such modifications in the preliminary assessment roll as it deems necessary, just and right in the making of the final assessment roll; and

Equalization Board Additional Findings

- k. Having considered the estimated costs of the Project, the estimated financing costs and all comments and evidence presented at such public hearing, the Board further finds and determines that:
 - i. It is necessary to the public health, safety and welfare and in the best interests of the District that: (1) the District provide the Project as set forth in the Engineer’s Report; (2) the cost of such Project be assessed against the lands specially benefited by such Project, and within the Assessment Area; and (3) the District issue bonds, notes or other specific financing mechanisms to provide funds for such purposes pending the receipt of such Debt Assessments; and
 - ii. The provision of said Project, the levying of the Debt Assessments, and the sale and issuance of such bonds, notes, or other specific financing mechanisms serve a proper, essential, and valid public purpose and are in the best interests of the District, its landowners and residents; and
 - iii. The estimated costs of the Project are as specified in the Engineer’s Report and Assessment Report (defined below), and the amount of such costs is reasonable and proper; and

- iv. It is reasonable, proper, just and right to assess the cost of such Project against the properties specially benefited thereby in the Assessment Area, using the method determined by the Board and set forth in the *Master Special Assessment Methodology Report*, dated January 10, 2022 (“**Assessment Report**,” attached hereto as **Exhibit B** and incorporated herein by this reference), which results in the Debt Assessments set forth on the final assessment roll; and
- v. The Project benefits all developable property within the Assessment Area; and
- vi. Accordingly, the Debt Assessments as set forth in the Assessment Report constitute a special benefit to all parcels of real property listed on said final assessment roll, and the benefit, in the case of each such parcel, will be equal to or in excess of the Debt Assessments imposed thereon, as set forth in **Exhibit B**; and
- vii. All developable property within the Assessment Area is deemed to be benefited by the Project, and the Debt Assessments will be allocated in accordance with the Assessment Report at **Exhibit B**; and
- viii. The Debt Assessments are fairly and reasonably allocated across the benefitted property, as set forth in **Exhibit B**; and
- ix. It is in the best interests of the District that the Debt Assessments be paid and collected as herein provided; and
- x. In order to provide funds with which to pay the costs of the Project which are to be assessed against the benefitted properties, pending the collection of the Debt Assessments, it is necessary for the District to issue revenue bonds, notes or other specific financing mechanisms, including refunding bonds (together, “**Bonds**”).

3. **AUTHORIZATION FOR PROJECT; ADOPTION OF ENGINEER’S REPORT.** The Engineer’s Report identifies and describes the infrastructure improvements to be financed in part with the Bonds and sets forth the costs of the Project. The District hereby confirms that the Project serves a proper, essential, and valid public purpose. The use of the Engineer’s Report in connection with the sale of the Bonds is hereby authorized, approved and ratified, and the proper officers, employees and/or agents of the District are hereby authorized and directed to take such further action as may be necessary or desirable to cause the same to be made.

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

5. **ADOPTION OF ASSESSMENT REPORT.** The Assessment Report setting forth the allocation of Debt Assessments to the benefitted lands within the Assessment Area is hereby approved, adopted, and confirmed. The District ratifies its use in connection with the sale of the Bonds.

6. **EQUALIZATION, APPROVAL, CONFIRMATION AND LEVY OF DEBT ASSESSMENTS.** The Debt Assessments imposed on the parcels specially benefited by the Project within the Assessment Area, all as specified in the final assessment roll set forth in **Exhibit B**, attached hereto, are hereby equalized, approved, confirmed and levied. Immediately following the adoption of this Resolution, the lien of Debt Assessments as reflected in **Exhibit B**, attached hereto, shall be recorded by the Secretary of the District in the District's "**Improvement Lien Book**." The Debt Assessments against each respective parcel shown on such final assessment roll and interest, costs, and penalties thereon, as hereafter provided, shall be and shall remain a legal, valid and binding first lien on such parcel, coequal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

- a. **Supplemental Assessment Resolutions for Bonds.** The lien for the Debt Assessments established hereunder shall be inchoate until the District issues Bonds. In connection with the issuance of any particular series of the Bonds, the District may adopt, without the need for further public hearing, a supplemental assessment resolution establishing specific Debt Assessments, in one or more separately enforceable Debt Assessment liens, securing such Bonds. Such subsequent resolutions shall be adopted at a noticed meeting of the District, and shall set forth the actual amounts financed, costs of issuance, expected costs of collection, and the total amount of the assessments pledged to that issue, which amount shall be consistent with the lien imposed by this Resolution. Among other things, the supplemental assessment resolutions may provide for the issuance of multiple series of Bonds each secured by one or more different assessment areas within the Assessment Area.
- b. **Adjustments to Debt Assessments.** The District may, by subsequent resolution, adjust the acreage assigned to particular parcel identification numbers listed on the final assessment roll to reflect accurate apportionment of acreage amongst individual parcel identification numbers. The District may make any other such acreage and boundary adjustments to parcels listed on the final assessment roll as may be necessary and in the best interests of the District, as determined by the Board by subsequent resolution. Any such adjustment in the assessment roll shall be consistent with the requirements of law.
- c. **Contributions.** In connection with the issuance of a series of the Bonds, the project developer may request that any related Debt Assessments be reduced for certain product types. To accomplish any such requested reduction, and pursuant to the terms of an applicable acquisition agreement, and this resolution, the developer will agree to provide a contribution of infrastructure, work product, or

land based on appraised value, comprising a portion of the Project and to meet the minimum requirements set forth in the Assessment Report, if any. Any such contributions shall not be eligible for payment under the Bonds.

- d. **Impact Fee Credits.** The District may or may not be entitled to impact fee credits as a result of the development of the Project, based on applicable laws and/or agreements governing impact fee credits. Unless otherwise addressed by supplemental assessment resolution, the proceeds from any impact fee credits received may be used in the District's sole discretion as an offset for any acquisition of any portion of the Project (e.g., land based on appraised value, infrastructure and/or work product), for completion of the Project, or otherwise used against the outstanding indebtedness of any debt issuance that funded the improvement giving rise to the credits.

7. **FINALIZATION OF DEBT ASSESSMENTS.** When a project has been constructed or otherwise provided to the satisfaction of the Board, the Board shall adopt a resolution accepting the same and determining the actual costs (including financing costs) thereof, as required by Sections 170.08 and 170.09, *Florida Statutes*. Pursuant to Section 170.08, *Florida Statutes*, the District shall credit to each Debt Assessment the difference, if any, between the Debt Assessment as hereby made, approved and confirmed and the actual costs incurred in completing the applicable project. In making such credits, no credit shall be given for bond, note or other specific financing mechanism costs, capitalized interest, funded reserves or bond or other discounts. Such credits, if any, shall be entered in the Improvement Lien Book.

8. **PAYMENT OF DEBT ASSESSMENTS AND METHOD OF COLLECTION.**

- a. **Payment.** The Debt Assessments, as further set forth in each supplemental assessment resolution, and securing the issuance of each series of the Bonds, may be paid in not more than thirty (30) yearly installments of principal and interest – beginning upon the issuance of the particular series of the Bonds (and after taking into account any capitalized interest periods), provided, however, that the Board shall at any time make such adjustments by resolution, and at a noticed meeting of the Board, to that payment schedule as may be necessary and in the best interests of the District to account for changes in long and short term debt as actually issued by the District.
- b. **Prepayment.** Subject to the provisions of any supplemental assessment resolution, any owner of property subject to the Debt Assessments may, at its option, pre-pay the entire amount of the Debt Assessment any time, or a portion of the amount of the Debt Assessment up to two times, plus accrued interest to the next succeeding interest payment date (or the second succeeding interest payment date if such prepayment is made within forty-five (45) calendar days before an interest payment date (or such other time as set forth in the supplemental indenture for the applicable series of bonds secured by the Debt

Assessments in question)), attributable to the property subject to Debt Assessments owned by such owner. Prepayment of Debt Assessments does not entitle the property owner to any discounts for early payment. If authorized by a supplemental assessment resolution, the District may grant a discount equal to all or a part of the payee's proportionate share of the cost of the Project consisting of bond financing costs, such as capitalized interest, funded reserves, and bond discount included in the estimated cost of the Project, upon payment in full of any Debt Assessment during such period prior to the time such financing costs are incurred as may be specified by the District.

- c. **Uniform Method; Alternatives.** The District may elect to use the method of collecting Debt Assessments authorized by Sections 197.3632 and 197.3635, *Florida Statutes* ("**Uniform Method**"). The District has heretofore taken all required actions to comply with Sections 197.3632 and 197.3635, *Florida Statutes*. Such Debt Assessments may be subject to all of the collection provisions of Chapter 197, *Florida Statutes*. Notwithstanding the above, in the event the Uniform Method of collecting its Debt Assessments is not available to the District in any year, or if determined by the District to be in its best interests, and subject to the terms of any applicable trust indenture, the Debt Assessments may be collected as is otherwise permitted by law. In particular, the District may, in its sole discretion, collect Debt Assessments by directly billing landowners and enforcing said collection in any manner authorized by law. Any prejudgment interest on delinquent assessments that are directly billed shall accrue at the applicable rate of any bonds or other debt instruments secured by the Debt Assessments. The decision to collect Debt 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 Debt 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.
 - d. **Uniform Method Agreements Authorized.** For each year the District uses the Uniform Method, the District shall enter into an agreement with the County Tax Collector who may notify each owner of a lot or parcel within the District of the amount of the special assessment, including interest thereon, in the manner provided in Section 197.3635, *Florida Statutes*.
 - e. **Re-amortization.** Any particular lien of the Debt Assessments shall be subject to re-amortization where the applicable series of Bonds is subject to re-amortization pursuant to the applicable trust indenture and where the context allows.
9. **ALLOCATION OF DEBT ASSESSMENTS; APPLICATION OF TRUE-UP PAYMENTS.**
- a. At such time as parcels of land, or portions thereof, are included in a plat or site plan, it shall be an express condition of the lien established by this Resolution that,

prior to County approval, any and all plats or site plans for any portion of the lands within the District, as the District's boundaries may be amended from time to time, shall be presented to the District Manager for review. As parcels of land, or portions thereof, are included in a plat or site plan, the District Manager shall review the plat or site plan and cause the Debt Assessments securing each series of Bonds to be reallocated to the units being included in the plat or site plan and the remaining property in accordance with **Exhibit B**, and cause such reallocation to be recorded in the District's Improvement Lien Book.

- b. Pursuant to the Assessment Report, attached hereto as **Exhibit B**, and which terms are incorporated herein, there may be required from time to time certain true-up payments. When a plat or site plan is presented to the District, the District Manager shall review the plat or site plan to determine whether, taking into account the plat or site plan, there is a net shortfall in the overall principal amount of assessments reasonably able to be assigned to benefitted lands within the Assessment Area. Such determination shall be made based on the language in this Resolution and/or the tests or other methods set forth in **Exhibit B** (if any), or any tests or methods set forth in a supplemental assessment resolution and corresponding assessment report. If the overall principal amount of assessments reasonably cannot be assigned, or is not reasonably expected to be assigned, as set forth in more detail in and subject to the terms of **Exhibit B** (or any supplemental resolution and report, as applicable), to the platted and site planned lands as well as the undeveloped lands, then a debt reduction payment ("**True-Up Payment**") in the amount of such shortfall shall become due and payable that tax year by the landowner(s) of record of the land subject to the proposed plat or site plan and of the remaining undeveloped lands, in addition to any regular assessment installment. The District's review shall be limited solely to this function and the enforcement of the lien established by this Resolution. In the event a True-Up Payment is due and unpaid, the lien established herein for the True-Up Payment amount shall remain in place until such time as the True-Up Payment is made. The District shall record all True-Up Payments in its Improvement Lien Book.
- c. In connection with any true-up determination, affected landowner(s) may request that such true-up determination be deferred because the remaining undeveloped lands are able to support the development of all of the originally planned units within the Assessment Area. To support the request, the affected landowner(s) shall provide the following evidence for the District's consideration: a) proof of the amount of entitlements remaining on the undeveloped lands within the Assessment Area, b) a revised overall development plan showing the number and type of units reasonably planned for the remainder of the development, c) evidence of allowable zoning conditions that would enable those entitlements to be placed in accordance with the revised development plan, and d) documentation prepared by a licensed engineer that shows the feasibility of

implementing the proposed development plan. Any deferment shall be in the District's reasonable discretion.

- d. The foregoing is based on the District's understanding that the community would be developed with the type and number of units set forth in **Exhibit B**, on the developable acres. However, more than the stated number of units may be developed. In no event shall the District collect Debt Assessments pursuant to this Resolution in excess of the total debt service related to the Project, including all costs of financing and interest. The District recognizes that such things as regulatory requirements and market conditions may affect the timing and scope of the development in the District. If the strict application of the true-up methodology to any assessment reallocation pursuant to this paragraph would result in Debt Assessments collected in excess of the District's total debt service obligations for the Project, the Board shall by resolution take appropriate action to equitably reallocate the Debt Assessments.
- e. As set forth in any supplemental assessment resolution and/or supplemental assessment report for a specific series of Bonds, the District may assign a specific debt service assessment lien comprising a portion of the Debt Assessments to an assessment area comprised of specific unplatted lands which are less than all of the unplatted lands in the Assessment Area, and, accordingly, any related true-up determinations may be limited to determining whether the planned units for such specified lands in the assessment area have been and/or will be developed.

10. GOVERNMENT PROPERTY; TRANSFERS OF PROPERTY TO UNITS OF LOCAL, STATE, AND FEDERAL GOVERNMENT. Real property owned by units of local, state, and federal governments, or similarly exempt entities, shall not be subject to the Debt Assessments without specific consent thereto. If at any time, any real property on which Debt Assessments are imposed by this Resolution is sold or otherwise transferred to a unit of local, state, or federal government (without consent of such governmental unit to the imposition of Debt Assessments thereon), or similarly exempt entity, all future unpaid Debt Assessments for such tax parcel shall become due and payable immediately prior to such transfer without any further action of the District.

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

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

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

14. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

[CONTINUED ON NEXT PAGE]

APPROVED AND ADOPTED THIS 21ST DAY OF MARCH, 2022.

ATTEST:

**SILVER OAKS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair/ Vice Chair, Board of Supervisors

Exhibit A: *Engineer's Report, dated January 10, 2022*

Exhibit B: *Master Special Assessment Methodology Report, dated January 10, 2022*

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

5A

Treasure Coast Newspapers

PART OF THE USA TODAY NETWORK

St Lucie News Tribune
1801 U.S. 1, Vero Beach, FL 32960
AFFIDAVIT OF PUBLICATION

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W

BOCA RATON, FL 33431

STATE OF WISCONSIN
COUNTY OF BROWN

Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the St Lucie News Tribune, a daily newspaper published at Fort Pierce in St. Lucie County, Florida: that the attached copy of advertisement was published in the St Lucie News Tribune in the following issues below. Affiant further says that the said St Lucie News Tribune is a newspaper published in Fort Pierce in said St. Lucie County, Florida, and that said newspaper has heretofore been continuously published in said St. Lucie County, Florida, daily and distributed in St. Lucie County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The St Lucie News Tribune has been entered as Periodical Matter at the Post Offices in Fort Pierce, St. Lucie County, Florida and has been for a period of one year next preceding the first publication of the attached copy of advertisement.

Issue(s) dated before where the dates are noted or by publication on the newspaper's website, if authorized, on :
02/17/2022

Linda Fett

Subscribed and sworn to before on February 17, 2022:

Amy Kokott

Notary, State of WI, County of Brown

4/30/2025

My commission expires

AMY KOKOTT
Notary Public
State of Wisconsin

Publication Cost: \$133.38
Ad No: 0005134470
Customer No: 5615710010A
PO #:

of Affidavits 1

**NOTICE OF RULE
DEVELOPMENT BY THE
SILVER OAKS COMMUNITY
DEVELOPMENT DISTRICT**

In accord with Chapters 120 and 190, Florida Statutes, the Silver Oaks Community Development District ("District") hereby gives notice of its intention to develop Rules of Procedure to govern the operations of the District.

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

The purpose and effect of the Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with recent changes to Florida law. The legal authority for the adoption of the proposed Rules of Procedure includes sections 190.011(5), 190.011(15) and 190.035, Florida Statutes (2019). The specific laws implemented in the Rules of Procedure include, but are not limited to, sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes (2019).

A copy of the proposed Rules of Procedure may be obtained by contacting the District Manager, c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

District Manager
Silver Oaks Community
Development District
Pub Feb 17, 2022
TCN5134470

Treasure Coast Newspapers

PART OF THE USA TODAY NETWORK

St Lucie News Tribune

1801 U.S. 1, Vero Beach, FL 32960

AFFIDAVIT OF PUBLICATION

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W

BOCA RATON, FL 33431

STATE OF WISCONSIN
COUNTY OF BROWN

Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the St Lucie News Tribune, a daily newspaper published at Fort Pierce in St. Lucie County, Florida: that the attached copy of advertisement was published in the St Lucie News Tribune in the following issues below. Affiant further says that the said St Lucie News Tribune is a newspaper published in Fort Pierce in said St. Lucie County, Florida, and that said newspaper has heretofore been continuously published in said St. Lucie County, Florida, daily and distributed in St. Lucie County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The St Lucie News Tribune has been entered as Periodical Matter at the Post Offices in Fort Pierce, St. Lucie County, Florida and has been for a period of one year next preceding the first publication of the attached copy of advertisement.

Issue(s) dated before where the dates are noted or by publication on the newspaper's website, if authorized, on :
02/18/2022

D. Roberts

Subscribed and sworn to before on February 18, 2022:

Amy Kokott

Notary, State of WI, County of Brown

6/30/2025

My commission expires

AMY KOKOTT
Notary Public
State of Wisconsin

Publication Cost: \$235.98
Ad No: 0005134553
Customer No: 5615710010A
PO #:

of Affidavits 1

**NOTICE OF RULEMAKING
REGARDING THE RULES OF
PROCEDURE OF THE
SILVER OAKS COMMUNITY
DEVELOPMENT DISTRICT**

A public hearing will be conducted by the Board of Supervisors of the Silver Oaks Community Development District ("District") on March 21, 2022 at 11:00 a.m., the offices of Culpepper and Terpening, Inc., 2960 South 25th Street, Fort Pierce, Florida 34981.

In accord with Chapters 120 and 190, Florida Statutes, the District hereby gives the public notice of its intent to adopt its proposed Rules of Procedure. The purpose and effect of the proposed Rules of Procedure is to provide for efficient and effective District operations and to ensure compliance with recent changes to Florida law. Prior notice of rule development was published in the St. Lucie Tribune on February 18, 2022.

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

Specific legal authority for the adoption of the proposed Rules of Procedure includes Sections 190.011(5), 190.011(15) and 190.035, Florida Statutes (2019). The specific laws implemented in the Rules of Procedure include, but are not limited to, Sections 112.08, 112.3143, 112.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 190.006, 190.007, 190.008, 190.011(3), 190.011(5), 190.011(15), 190.033, 190.035, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes (2019).

A copy of the proposed Rules of Procedure may be obtained by contacting the District Manager's Office at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (877)276-0889 ("District Manager's Office").

Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty one (21) days after publication of this notice to the District Manager's Office.

This public hearing may be continued to a date, time, and place to be specified on the record at the hear-

ing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at a public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the hearing, staff or Supervisors may participate in the public hearing by speaker telephone. Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1-800-955-8770 for aid in contacting the District Office.

District Manager
Silver Oaks Community Development District
Pub: Feb 18, 2022 #5134553

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

5B

RESOLUTION 2022-29

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

WHEREAS, Silver Oaks Community Development District (“**District**”) is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within St. Lucie County, Florida; and

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

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

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

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

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

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

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

PASSED AND ADOPTED this 21st day of March, 2022.

ATTEST:

SILVER OAKS 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
SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT**

EFFECTIVE AS OF MARCH 21, 2022

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Rule 1.0 General.

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

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

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

Rule 1.1 Board of Supervisors; Officers and Voting.

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

contracts on the District's behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("District Manager") or District Counsel, in whole or in part.

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

previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.

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

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

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

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

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

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

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

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

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

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

District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

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

- (4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of \$0.15 per page for one-sided copies and \$0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar (\$1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "extensive" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars (\$25.00), then, prior to commencing work on the request, the District will inform the person

making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

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

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

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

Rule 1.3 Public Meetings, Hearings, and Workshops.

- (1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation in the District and in the county in which the District is located. A newspaper is deemed to be a newspaper of "general circulation" within the District and 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), 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 provided in Chapter 50, Florida Statutes, and such notice published consistent with Chapter 50 shall satisfy the requirement to give at least seven (7) days' public notice stated 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 [561-571-0010. 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 before each 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 confidential and any confidential and exempt information, shall be available to the public at least seven days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as “meeting materials” shall not convert such materials into “meeting materials.” For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

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

- Call to order
- Roll call
- Public comment
- Organizational matters
- Review of minutes
- Specific items of old business
- Specific items of new business
- Staff reports
 - (a) District Counsel
 - (b) District Engineer
 - (c) District Manager

1. Financial Report
2. Approval of Expenditures

Supervisor's requests and comments

Public comment

Adjournment

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

funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

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

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

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

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

Law Implemented: §§ 50.011, 50.031, 189.015, 189.069(2)(a)15, 190.006, 190.007, 190.008, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

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

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

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

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

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

Rule 2.0 Rulemaking Proceedings.

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

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

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

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

Florida Statutes, may be published in a newspaper of general circulation in the county in which the District is located.

(10) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record. The record shall include, if applicable:

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

(11) Petitions to Challenge Existing Rules.

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

- (e) Hearings held under this section shall be de novo in nature. The petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. The hearing officer may:
 - (i) Administer oaths and affirmations;
 - (ii) Rule upon offers of proof and receive relevant evidence;
 - (iii) Regulate the course of the hearing, including any pre-hearing matters;
 - (iv) Enter orders; and
 - (v) Make or receive offers of settlement, stipulation, and adjustment.
 - (f) The petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.
- (12) Variations and Waivers. A “variance” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “waiver” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variations and waivers from District rules may be granted subject to the following:
- (a) Variations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, "substantial hardship" means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, "principles of fairness" are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.
 - (b) A person who is subject to regulation by a District Rule may file a petition with the District, requesting a variance or waiver from the District’s Rule. Each petition shall specify:
 - (i) The rule from which a variance or waiver is requested;
 - (ii) The type of action requested;

- (iii) The specific facts that would justify a waiver or variance for the petitioner; and
 - (iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.
 - (c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by Rule of the District, the District shall proceed, at the petitioner's written request, to process the petition.
 - (d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the District's action.
- (13) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall be subject to rulemaking proceedings. Policies adopted by the District which do not consist of rates, fees, rentals or other charges may be, but are not required to be, implemented through rulemaking proceedings.

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

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

Rule 3.0 Competitive Purchase.

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

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

hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

- (i) "Invitation to Bid" is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.
- (j) "Invitation to Negotiate" means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.
- (k) "Negotiate" means to conduct legitimate, arm's length discussions and conferences to reach an agreement on a term or price.
- (l) "Professional Services" means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the firm's or individual's professional employment or practice.
- (m) "Proposal (or Reply or Response) Most Advantageous to the District" means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:
 - (i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;
 - (ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and
 - (iii) For a cost to the District deemed by the Board to be reasonable.

- (n) “Purchase” means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.
- (o) “Request for Proposals” or “RFP” is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.
- (p) “Responsive and Responsible Bidder” means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. “Responsive and Responsible Vendor” means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:
 - (i) The ability and adequacy of the professional personnel employed by the entity/individual;
 - (ii) The past performance of the entity/individual for the District and in other professional employment;
 - (iii) The willingness of the entity/individual to meet time and budget requirements;
 - (iv) The geographic location of the entity’s/individual’s headquarters or office in relation to the project;
 - (v) The recent, current, and projected workloads of the entity/individual;
 - (vi) The volume of work previously awarded to the entity/individual;

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

Specific Authority: §§ 190.011(5), 190.011(15), Fla. Stat.
Law Implemented: §§ 190.033, 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants' Competitive Negotiations Act.

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

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

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

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

such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process. The Board has the right to reject any and all qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

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

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

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

(5) Competitive Negotiation.

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

selected by the District, in order of their competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

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

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

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

Rule 3.2 Procedure Regarding Auditor Selection.

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

(1) Definitions.

(a) "Auditing Services" means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

(b) "Committee" means the auditor selection committee appointed by the Board as described in section (2) of this Rule.

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

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

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

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

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

(b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:

- (i) Ability of personnel;
- (ii) Experience;
- (iii) Ability to furnish the required services; and
- (iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

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

(4) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (3) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation in the District and the

county in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.

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

- (b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.
 - (c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.
 - (d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.
- (8) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:
- (a) A provision specifying the services to be provided and fees or other compensation for such services;
 - (b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;
 - (c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;
 - (d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule but must be in writing.
 - (e) Provisions required by law that require the auditor to comply with public records laws.
- (9) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to

award, including the rejection of some or all proposals, shall be provided in writing to all proposers by United States Mail, hand delivery, facsimile, or overnight delivery service. The notice shall include the following statement: "Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules," or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

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

Law Implemented: §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

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

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

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

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

Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

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

pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

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

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

- (g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.
- (h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.

(i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.

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

(3) Suspension, Revocation, or Denial of Qualification

(a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor's pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:

- i. One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.
- ii. Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.
- iii. The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.
- iv. The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.

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

adjudication of guilt, in any federal or state trial court of record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

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

Examples of factors affecting the seriousness of a deficiency are:

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

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

Rule 3.5 Construction Contracts, Not Design-Build.

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

accordance with this Rule and shall not be a basis for a protest of any contract award.

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

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

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

- (f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative

is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

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

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

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

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

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

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

Rule 3.6 Construction Contracts, Design-Build.

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

(ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

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

- d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

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

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

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.
5. The Board shall have the right to reject all proposals if **the proposals are too high**, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.
6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive

Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.

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

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.

9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.
 10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package and shall provide the Board with a report of the same.
- (3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.
 - (4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.
 - (5) Exceptions. This Rule is inapplicable when:
 - (a) The project is undertaken as repair or maintenance of an existing public facility;
 - (b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;
 - (c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or
 - (d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

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

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

Rule 3.7 Payment and Performance Bonds.

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

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

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

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

Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

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

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

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

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

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

Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

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

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

- (k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.
- (3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.
- (4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.
- (5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.
- (6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

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

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

Rule 3.9 Maintenance Services.

- (1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

- (2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:
 - (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

 - (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

 - (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by electronic mail, United States Mail, hand delivery, or facsimile, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

 - (d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.

 - (e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:
 - (i) Hold all required applicable state professional licenses in good standing;

 - (ii) Hold all required applicable federal licenses in good standing, if any;

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

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

- (f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.
- (g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.
- (h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the

purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

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

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

Rule 3.10 Contractual Services.

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

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

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

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

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

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

(1) Filing.

- (a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

- (b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

- (c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to

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

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

- (c) Regulate the course of the hearing, including any pre-hearing matters;
- (d) Enter orders; and
- (e) Make or receive offers of settlement, stipulation, and adjustment.

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

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

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

Rule 4.0 Effective Date.

These Rules shall be effective March 21, 2022 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.

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

6A

Treasure Coast Newspapers

PART OF THE USA TODAY NETWORK

St Lucie News Tribune
1801 U.S. 1, Vero Beach, FL 32960
AFFIDAVIT OF PUBLICATION

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W

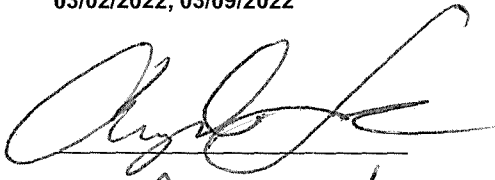
BOCA RATON, FL 33431

STATE OF WISCONSIN
COUNTY OF BROWN

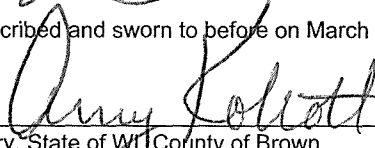
Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the St Lucie News Tribune, a daily newspaper published at Fort Pierce in St. Lucie County, Florida: that the attached copy of advertisement was published in the St Lucie News Tribune in the following issues below. Affiant further says that the said St Lucie News Tribune is a newspaper published in Fort Pierce in said St. Lucie County, Florida, and that said newspaper has heretofore been continuously published in said St. Lucie County, Florida, daily and distributed in St. Lucie County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The St Lucie News Tribune has been entered as Periodical Matter at the Post Offices in Fort Pierce, St. Lucie County, Florida and has been for a period of one year next preceding the first publication of the attached copy of advertisement.

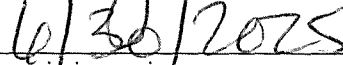
Issue(s) dated before where the dates are noted or by publication on the newspaper's website, if authorized, on :

03/02/2022, 03/09/2022



Subscribed and sworn to before on March 9, 2022:



Notary, State of WI, County of Brown

My commission expires

AMY KOKOTT
Notary Public
State of Wisconsin

Publication Cost: \$318.06
Ad No: 0005151050
Customer No: 5615710010A
PO #:

**SILVER OAKS COMMUNITY
DEVELOPMENT DISTRICT**

**NOTICE OF PUBLIC HEARING
TO CONSIDER THE ADOPTION
OF THE FISCAL YEAR
2021/2022 BUDGET; AND
NOTICE OF REGULAR BOARD
OF SUPERVISORS' MEETING.**

The Board of Supervisors ("Board") of the Silver Oaks Community Development District ("District") will hold a public hearing on March 21, 2022 at 11:00 a.m., at the offices of Culpepper & Terpening, Inc., 2960 S. 25th Street, Fort Pierce, Florida 34981, for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year ending September 30, 2022 ("Fiscal Year 2021/2022"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it.

A copy of the agenda and Proposed Budget may be obtained by contacting the offices of the District Manager, Wrathell Hunt & Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (877) 276-0889 ("District Manager's Office"), during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the public hearing or meeting.

Any person requiring special accommodations at this meeting and/or public hearing or requiring assistance connecting to any communications media technology because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting and public hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager
Pub: March 2 & 9, 2022
TCN5151050

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

6B

RESOLUTION 2022-30

THE ANNUAL APPROPRIATION RESOLUTION OF THE SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has submitted to the Board of Supervisors (“**Board**”) of the Silver Oaks Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”) 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, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

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

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

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 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; and

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

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

SECTION 1. BUDGET

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

- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Silver Oaks Community Development District for the Fiscal Year Ending September 30, 2022."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the amounts identified below to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND

See Exhibit A

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2021/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

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

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED THIS 21st DAY OF MARCH, 2022.

ATTEST:

**SILVER OAKS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

EXHIBIT A: Adopted Budget

EXHIBIT A: Adopted Budget

**SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2022**

**SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT
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Definitions of General Fund Expenditures	2

**SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2022**

	Proposed Budget FY 2022
REVENUES	
Landowner contribution	\$ 78,590
Total revenues	78,590
EXPENDITURES	
Professional & administrative	
Management/accounting/recording	36,000
Legal	25,000
Engineering	2,000
Audit	-
Arbitrage rebate calculation*	-
Dissemination agent**	-
Trustee***	-
Telephone	150
Postage	500
Printing & binding	375
Legal advertising	6,500
Annual special district fee	175
Insurance	5,500
Contingencies/bank charges	500
Website	
Hosting & maintenance	1,680
ADA compliance	210
Total expenditures	78,590
Net increase/(decrease) of fund balance	-
Fund balance - beginning (unaudited)	-
Fund balance - ending (projected)	\$ -

*This expense will be realized the year after the issuance of bonds.

**This expense will be realized when bonds are issued

***This expense is paid from the costs of issuance in the initial year. Thereafter, this will be a budgeted expense.

**SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording	\$ 36,000
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	25,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	2,000
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	-
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	-
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	-
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p>	
Trustee	-
<p>Annual fee for the service provided by trustee, paying agent and registrar.</p>	
Telephone	150
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	375
<p>Letterhead, envelopes, copies, agenda packages, etc.</p>	
Legal advertising	6,500
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	5,500
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	500
<p>Bank charges and other miscellaneous expenses incurred during the year.</p>	
Website	
Hosting & maintenance	1,680
ADA compliance	210
Total expenditures	<u><u>\$ 78,590</u></u>

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

7A

Treasure Coast Newspapers

PART OF THE USA TODAY NETWORK

St Lucie News Tribune
1801 U.S. 1, Vero Beach, FL 32960
AFFIDAVIT OF PUBLICATION

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W

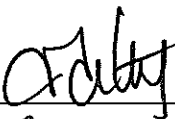
BOCA RATON, FL 33431

STATE OF WISCONSIN
COUNTY OF BROWN

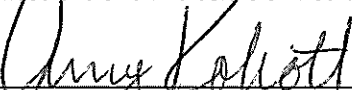
Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the St Lucie News Tribune, a daily newspaper published at Fort Pierce in St. Lucie County, Florida: that the attached copy of advertisement was published in the St Lucie News Tribune in the following issues below. Affiant further says that the said St Lucie News Tribune is a newspaper published in Fort Pierce in said St. Lucie County, Florida, and that said newspaper has heretofore been continuously published in said St. Lucie County, Florida, daily and distributed in St. Lucie County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The St Lucie News Tribune has been entered as Periodical Matter at the Post Offices in Fort Pierce, St. Lucie County, Florida and has been for a period of one year next preceding the first publication of the attached copy of advertisement.

Issue(s) dated before where the dates are noted or by publication on the newspaper's website, if authorized, on :


02/28/2022

_____ 

Subscribed and sworn to before on February 28, 2022:

_____ 

Notary, State of WI, County of Brown

_____ 
My commission expires

AMY KOKOTT
Notary Public
State of Wisconsin

Publication Cost: \$268.47
Ad No: 0005151131
Customer No: 5615710010A
PO #:

of Affidavits 1

**SILVER OAKS COMMUNITY
DEVELOPMENT DISTRICT**

**REQUEST FOR
QUALIFICATIONS FOR
ENGINEERING SERVICES
FOR THE SILVER OAKS
COMMUNITY DEVELOPMENT
DISTRICT**

RFQ for Engineering Services

The Silver Oaks Community Development District ("District"), located in St. Lucie County, Florida, announces that professional engineering services will be required on a continuing basis for the District's stormwater systems, and other public improvements authorized by Chapter 190, Florida Statutes. The engineering firm selected will act in the general capacity of District Engineer and will provide District engineering services, as required.

Any firm or individual ("Applicant") desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement ("Qualification Statement") of its qualifications and past experience on U.S. General Service Administration's "Architect-Engineer Qualifications, Standard Form No. 330," with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant's professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant's willingness to meet time and budget requirements; d) the Applicant's past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience St. Lucie County, Florida; e) the geographic location of the Applicant's headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant's Competitive Negotiations Act, Chapter 287, Florida Statutes ("CCNA"). All Applicants interested must submit electronic copies of Standard Form No. 330 and the Qualification Statement by 12:00 p.m., on March 14, 2022 by email to gillyardd@whassociates.com ("District Manager's Office").

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between

the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) hours (excluding weekends) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest 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 of Twenty Thousand Dollars (\$20,000.00).

District Manager
Pub: February 28, 2022
TCN5151131

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

7B

**REQUEST FOR QUALIFICATIONS FOR ENGINEERING SERVICES
FOR THE SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT**

RFQ for Engineering Services

The Silver Oaks Community Development District (“**District**”), located in St Lucie County, Florida, announces that professional engineering services will be required on a continuing basis for the District’s stormwater systems, and other public improvements authorized by Chapter 190, *Florida Statutes*. The engineering firm selected will act in the general capacity of District Engineer and will provide District engineering services, as required.

Any firm or individual (“**Applicant**”) desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement (“**Qualification Statement**”) of its qualifications and past experience on U.S. General Service Administration’s “Architect-Engineer Qualifications, Standard Form No. 330,” with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant’s professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant’s willingness to meet time and budget requirements; d) the Applicant’s past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience with St Lucie County, Florida; e) the geographic location of the Applicant’s headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant’s Competitive Negotiations Act, Chapter 287, *Florida Statutes* (“**CCNA**”). All Applicants interested must submit electronic copies of Standard Form No. 330 and the Qualification Statement by 12:00 p.m., on March 14, 2022 by email to gillyardd@whhassociates.com (“**District Manager’s Office**”).

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse

Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) hours (excluding weekends) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest 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 of Twenty Thousand Dollars (\$20,000.00).

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT ENGINEER PROPOSALS

COMPETITIVE SELECTION CRITERIA

1) Ability and Adequacy of Professional Personnel (Weight: 25 Points)

Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

2) Consultant's Past Performance (Weight: 25 Points)

Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation, of respondent; etc.

3) Geographic Location (Weight: 20 Points)

Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

4) Willingness to Meet Time and Budget Requirements (Weight: 15 Points)

Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

5) Certified Minority Business Enterprise (Weight: 5 Points)

Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

6) Recent, Current and Projected Workloads (Weight: 5 Points)

Consider the recent, current and projected workloads of the firm.

7) Volume of Work Previously Awarded to Consultant by District (Weight: 5 Points)

Consider the desire to diversify the firms that receive work from the District; etc.

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

7C

Silver Oaks Community Development District

Request for Proposal for Professional Engineering Services



Provided by:

Michael B. Schorah & Associates, Inc.

1850 Forest Hill Blvd., Suite 206

West Palm Beach, Florida 33406

(561) 968-0080/(561) 642-9726 fax



March 7, 2022

Silver Oaks Community Development District
Wrathell, Hunt and Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Attn: Daphne Gillyard, Director of Administrative Services

**RE: REQUEST FOR PROPOSALS FOR ENGINEERING SERVICES
FOR SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT**

Ms. Gillyard:

We are pleased to submit this transmittal letter and the attached information as our statement of qualifications and interest in being considered for selection to provide **Professional Engineering Services** for the Bent Creek Community Development District on a continuing contract basis. Michael B. Schorah and Associates, Inc. has the experience and expertise to provide all categories of services listed in the RFQ document. Michael B. Schorah and Associates, Inc. (MBSA), founded in 1979, is in its 43rd year of service in the Southeast Florida area. We provide a complete range of civil engineering, construction engineering inspection (CEI) and surveying services to both public and private clients throughout St. Lucie, Palm Beach, Broward, Indian River and Martin Counties. The firm is authorized to provide professional Civil Engineering and Surveying services by the State of Florida under Certificates of Authorizations CA2438 and LB2438.

MBSA has a proven track record of providing a wide range of engineering and surveying services required of a District Engineer. Having worked throughout St. Lucie County and the Southeast Florida area for over 40 years, the firm has gained extensive knowledge of the natural and constructed characteristics of the area along with the rules, regulations and permitting criteria of the various local, county and state agencies. The majority of the firm's personnel have been employed by MBSA for over 15 years, with the senior staff having over 25 years with the firm. This continuity, coupled with local knowledge and professional expertise, enables us to provide a high quality product and efficient project implementation for our clients.

MBSA has served as the Engineer of Record for the Silver Oaks development since it was first planned in 2004. We have provided both engineering and surveying services for all phases of the site development. Engineering services included the original master planning, master drainage design and permitting, master water and sewer design and overall project coordination. As the project phases were developed we provided the final design plans, calculations and permitting for each phase of the infrastructure (water, sewer, paving and drainage).

In our capacity as the Interim District Engineer we prepared the Engineer's Report that includes cost estimates for the proposed District improvements. We have coordinated with the District Legal Counsel, Board of Supervisors, and District Manager regarding the initial documents and bond issues required by the District for approval.

Silver Oaks Community Development District
November 16, 2020
Page 2

Our Survey Services for the Silver Oaks Development have included boundary surveys, topographical surveys and platting. As part of the initial District Legal Documents we prepared the Boundary Survey outlining the District's Boundary along with the legal description of the District Boundary.

MBSA has extensive experience working with Community Development Districts. We are currently the District Engineer for six (6) active Community Development Districts. Note also that we are the Interim District Engineer for the Bent Creek Community Development District (BCCD) located in Ft. Pierce. We prepared the initial engineering and survey documents for the BCCD and were involved in the District formation meetings. The project is active.

MBSA is presently providing general civil engineering and surveying services on an annual contract basis to Palm Beach County, the City of Palm Beach Gardens, Northern Palm Beach County Improvement District and the City of Boynton Beach. Under our contract with the City of Palm Beach Gardens (PBG), we have provided Surveying Services for various City projects and Civil Engineering and Permitting Services for several small site projects. Services provided to Palm Beach County as part of our annual contract have included projects for the Facilities Development and Operations, Engineering and Public Works, and Parks and Recreation Departments. Our services included development feasibility reports and cost studies for County projects (e.g. Fire Stations, Libraries, Sheriff's Facilities, and Parks). Pathway projects involved design, permitting and assistance with grant funding. Park projects, such as Mound Circle Dog Park at John Prince Park and Bert Winters Park Dock and Ramps, involved design, permitting and construction phase services. NPDES permitting, Storm Water Pollution Prevention Plan (SWPPP) preparation and compliance monitoring were also provided for these projects.

Our work for Northern Palm Beach County Improvement District (NPBCID) included both Developer and Public funded infrastructure improvements for the Scripps Florida Phase 2 /Briger DRI (Alton) and Unit 53 (Arden) projects. The Alton site, established as NPBCID Unit 2C, is a 683 acre mixed use project. The work included boundary and topographic surveys, platting, sketch and legal descriptions, master planning, utility services (Seacoast Utility Authority) and design, permitting and construction phase services for roadways, water, sewer, reuse water, drainage, landscape, irrigation, electrical/lighting and hardscape improvements. Unit 53/Arden is a 1200 acre mixed use project which also included master planning, utility services (Palm Beach County Water Utilities Department) and surveying, platting, design, permitting and construction phase services.

Our project load varies. When assigned a specific project, the project requirements and time schedules are evaluated and a work schedule established to provide the necessary services. All staff required to meet the project goals and schedules will be assigned as needed. Even with a varying workload we are able to assign the staff necessary to meet the District's schedules and project goals. Each project is assigned a company principal as part of MBSA's management philosophy. Michael J. LaCoursiere, P.E., the firm's Senior Vice President, will be the principal-in-charge for this contract. He can be reached at the address and phone number shown herein or by e-mail at mlac@schorah.com. Having been with the firm for over 37 years and a State of Florida registered engineer for the past 32 years, Mr. LaCoursiere has the extensive experience necessary to perform duties as District Engineer. Principals in the firm actively participate in the actual design process as team members. This enables us to provide the most economical services while insuring that the project receives the highest priority. Additionally, we recognize

Silver Oaks Community Development District
November 16, 2020
Page 3

the importance of schedule and budget to the viability of a project. We work within these constraints and provide an end product that best accomplishes the intended task.

Our firm utilizes a total of 18 support staff that include registered Professional Engineers, Surveyors, CADD Technicians and Field Personnel to provide survey, planning, design, permitting, and construction administration services for roadways, public facilities, water, sewer, reuse water and surface water management projects. This team gives us the ability and qualifications to apply cost effective techniques to all types of projects. As a small business engineering and surveying firm we pride ourselves in being responsive to our clients' needs, without the added expense of having to support a large overhead of management personnel.

Michael B. Schorah and Associates, Inc., has been certified as a Small Business Enterprise (SBE) by the Palm Beach County Office of Small Business Assistance and certified by the City of West Palm Beach as a "Small Business" as defined by City Ordinance No. 3366-00.

The attached documents provide additional information, examples of work, references and qualification forms.

We thank you for the opportunity to present our firm to you. We hope your review will confirm that we have successfully demonstrated our ability, qualifications and knowledge of the services required under this contract and that you will strongly consider selection of our firm as your District Engineer.

Respectfully submitted,



Michael J. LaCoursiere, P.E.
Senior Vice President

ARCHITECT - ENGINEER QUALIFICATIONS

PART I - CONTRACT-SPECIFIC QUALIFICATIONS

A. CONTRACT INFORMATION

1. TITLE AND LOCATION *(City and State)*

Request for Proposals For Professional Engineering Services

2. PUBLIC NOTICE DATE

02/28/2022

3. SOLICITATION OR PROJECT NUMBER

N/A

B. ARCHITECT-ENGINEER POINT OF CONTACT

4. NAME AND TITLE

Michael J. LaCoursiere, P.E., Senior Vice President

5. NAME OF FIRM

Michael B. Schorah and Associates, Inc.

6. TELEPHONE NUMBER

561-968-0080

7. FAX NUMBER

561-642-9726

8. E-MAIL ADDRESS

mlac@schorah.com

C. PROPOSED TEAM

(Complete this section for the prime contractor and all key subcontractors.)

(Check)	PRIME	J-V	PARTNER	SUBCON-	TRACTOR	9. FIRM NAME	10. ADDRESS	11. ROLE IN THIS CONTRACT
a.	<input checked="" type="checkbox"/>					Michael B. Schorah and Associates, Inc. <input type="checkbox"/> CHECK IF BRANCH OFFICE	1850 Forest Hill Boulevard, Suite 206 West Palm Beach, Florida 33406	Civil Engineering and Surveying
b.						<input type="checkbox"/> CHECK IF BRANCH OFFICE		
c.						<input type="checkbox"/> CHECK IF BRANCH OFFICE		
d.						<input type="checkbox"/> CHECK IF BRANCH OFFICE		
e.						<input type="checkbox"/> CHECK IF BRANCH OFFICE		
f.						<input type="checkbox"/> CHECK IF BRANCH OFFICE		

D. ORGANIZATIONAL CHART OF PROPOSED TEAM

(Attached)

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME Michael J. LaCoursiere, P.E.	13. ROLE IN THIS CONTRACT Senior Vice President, Project Manager	14. YEARS EXPERIENCE	
		a. TOTAL 37	b. WITH CURRENT FIRM 37

15. FIRM NAME AND LOCATION *(City and State)*
Michael B. Schorah and Associates, Inc. (West Palm Beach, Florida)

16. EDUCATION <i>(Degree and Specialization)</i> University of Florida/ B.S.C.E. / 1984/ Civil Engineering	17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> Professional Engineer (Civil) Florida License Number: 41071
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18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*
**LEED® Accredited Professional – United States Green Building Council
Mayor, City of Atlantis, Florida**

19. RELEVANT PROJECTS

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
Elizabeth Faulk Foundation MUPD Boca Raton, Florida	On-going	Pending
a. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Design, permitting and construction phase services for a 3-story, 90,800 square foot Congregate Living Facility, including off-site routing and sanitary force main. Design of this project including consideration and access maintenance of existing facility, wetland mitigation and extensive water quality treatment of stormwater runoff.		
Sonoma Isles, P.U.D. Jupiter, Florida	2018	2018
b. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Master planning of utilities and drainage systems, engineering design, permitting, consultant coordination and construction administration services for the backbone roadway, utility, water management and drainage installations for this 251 acre mixed-use project, as well as off-site turn lane, utilities and public trailhead improvements on Indiantown Road.		
47th Place South and Lyons Road Infrastructure Improvements Palm Beach County, Florida	2020	2020
c. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Paving, Drainage, Water and Sewer design, permitting and construction phase services for this Palm Beach County thoroughfare roadway.		
Hooks Road Infrastructure Improvements Palm Beach County, Florida	On-going	On-going
d. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Paving, Drainage, Water and Sewer design, permitting and construction phase services for this Palm Beach County collector roadway.		
Northlake Gardens Palm Beach Gardens, Florida	On-going	On-going
e. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Services included site planning support, engineering design and permitting services and construction administration for the utility, surface water management system, paving and drainage improvements for this mixed-use commercial center at the intersection of Northlake Blvd. and MacArthur Blvd.		

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME Frederick Roth, Jr., P.E.	13. ROLE IN THIS CONTRACT President	14. YEARS EXPERIENCE	
		a. TOTAL 48	b. WITH CURRENT FIRM 36
15. FIRM NAME AND LOCATION <i>(City and State)</i> Michael B. Schorah and Associates, Inc. (West Palm Beach, Florida)			
16. EDUCATION <i>(Degree and Specialization)</i> Bachelor of Science in Civil Engineering University of Florida / 1973/ Civil Engineering		17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> Professional Engineer / Florida #18991	
18. OTHER PROFESSIONAL QUALIFICATIONS <i>(Publications, Organizations, Training, Awards, etc.)</i>			

19. RELEVANT PROJECTS

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
a. (1) TITLE AND LOCATION <i>(City and State)</i> City of Palm Beach Gardens Annual Consultant (Palm Beach Gardens, Florida)	On-going	On-going
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Lead professional for all services provided. Project management, design and coordination for miscellaneous projects of varying descriptions.	<input checked="" type="checkbox"/> Check if project performed with current firm	
b. (1) TITLE AND LOCATION <i>(City and State)</i> Northern Palm Beach County Improvement District Annual Consultant (Palm Beach Gardens, Florida)	On-going	On-going
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Lead professional for all services provided. Project management, design and coordination for miscellaneous projects of varying descriptions.	<input checked="" type="checkbox"/> Check if project performed with current firm	
c. (1) TITLE AND LOCATION <i>(City and State)</i> Bert Winters Park (Palm Beach County, Florida)	2018	2018
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Lead professional for all services provided. Project management, design and coordination. Provided site plan layout, paving, grading and drainage plan for parking and boat ramp / dock improvements and utility plans to serve new restroom building.	<input checked="" type="checkbox"/> Check if project performed with current firm	
d. (1) TITLE AND LOCATION <i>(City and State)</i> Wallis Road Pathway (Palm Beach County, Florida)	2018	2018
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Lead professional for complete design and permitting required for the development of a pathway system and drainage system for Wallis Road. This project included the utility coordination required in conjunction with the installation of the drainage collection system. Permitting will include Lake Worth Drainage District and South Florida Water Management District.	<input checked="" type="checkbox"/> Check if project performed with current firm	
e. (1) TITLE AND LOCATION <i>(City and State)</i> Arden PUD (Palm Beach County, Florida)	2020	2020
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Lead professional for all services provided. Project management, design and coordination for miscellaneous projects of varying descriptions. Collector roadway infrastructure design, permitting, bidding and construction administration. State Road 80 water main extension, turn lane design, signalization, permitting, bidding and construction administration.	<input checked="" type="checkbox"/> Check if project performed with current firm	

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME Martha H. Carter, P.E.	13. ROLE IN THIS CONTRACT Vice President, Senior Project Engineer	14. YEARS EXPERIENCE	
		a. TOTAL 33	b. WITH CURRENT FIRM 29

15. FIRM NAME AND LOCATION *(City and State)*
Michael B. Schorah and Associates, Inc. (West Palm Beach, Florida)

16. EDUCATION <i>(Degree and Specialization)</i> Bachelor of Science in Civil Engineering, 1988 Georgia Institute of Technology / Atlanta, GA	17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> Professional Engineer / Florida #47589
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18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

19. RELEVANT PROJECTS

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
Bent Creek PUD / Peterson Road (Ft. Pierce / St. Lucie County, Florida)	On-going	On-going
a. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Design of residential land development infrastructure including water, sanitary, drainage and paving improvements. Services include design, permitting, and construction administration for the extension of Peterson Road, a St. Lucie County thoroughfare roadway.		
Parkland Royale (Parkland, Florida)	On-going	On-going
b. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Provide master planning, final development plans, permitting and construction administration for infrastructure improvements serving a 538 unit residential development including off-site turn lane improvements on Loxahatchee Road.		
Lake Worth Road Turn Lane and Utility Improvements (Lake Worth, Florida)	On-going	Ongoing
c. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Prepare turn lane, intersection improvements and utility installation plans for Lake Worth Road at Hooks Road. Services included a culverted crossing of the LWDD L-12 Canal and right-of-way conveyances to LWDD and FDOT.		
Cypress Royale (Palm Beach County, Florida)	2019	2019
d. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Provide final development plans, permitting and construction administration services for infrastructure improvements serving a 74 unit residential development including off-site turn lane improvements on Lyons Road and off-site drainage and water main connections in Lake Worth Road.		
Alton PCD (Palm Beach Gardens, Florida)	On-going	On-going
e. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm Design, permitting and construction administration for City of Palm Beach Gardens thoroughfare roadway systems including water, sanitary, drainage and paving improvements. Master site utilities, water management system and lift station designs. Design, permitting, and construction administration services for off-site turn lane and signalization improvements on Donald Ross Road and utility installations on Hood Road.		

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME Craig S. Pusey, P.S.M.	13. ROLE IN THIS CONTRACT Professional Surveyor & Mapper	14. YEARS EXPERIENCE	
		a. TOTAL 40	b. WITH CURRENT FIRM 27

15. FIRM NAME AND LOCATION *(City and State)*
Michael B. Schorah and Associates, Inc. (West Palm Beach, Florida)

16. EDUCATION <i>(Degree and Specialization)</i> Delaware County Community College 2 years, Architectural/Engineering Courses Palm Beach Community College 6 years, Land Surveying, A.S. Degree Equivalency	17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> Professional Surveyor & Mapper / Florida #5019
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18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

19. RELEVANT PROJECTS

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
Arden PUD (Palm Beach County, Florida)	On-going	On-going
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm a. Lead professional for all surveying services provided. Included boundary and topographic surveys, plat preparation, agency reviews, and recordation, preparation of easement legal descriptions and sketches, master development layout and geometric hard copy.		
Northern Palm Beach County Improvement District Annual Consultant (Palm Beach Gardens, Florida)	On-going	On-going
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm b. Lead professional for all surveying services provided. Project management and coordination for miscellaneous projects of varying descriptions. Included site development surveying services, preparation of easement legal descriptions and sketches, boundary and topographic surveys,		
Downtown at the Gardens (Palm Beach Gardens, Florida)	On-going	On-going
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm c. Provided the complete site development surveying services for this project. Included in this was plat preparation, agency reviews, and recordation, preparation of easement legal descriptions and sketches, boundary and topographic surveys, lease parcel surveys and ALTA survey for entire site.		
One West Palm (West Palm Beach, Florida)	On-going	On-going
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm d. Under-construction tie-in of structural elements of a 32-story mixed use high rise development.		
City of Palm Beach Gardens Annual Consultant (Palm Beach Gardens, Florida)	On-going	On-going
(3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE <input checked="" type="checkbox"/> Check if project performed with current firm e. Lead professional for all surveying services provided. Project management and coordination for miscellaneous projects of varying descriptions including bus stop sketch and legal descriptions, topographic and boundary surveys.		

E. RESUMES OF KEY PERSONNEL PROPOSED FOR THIS CONTRACT

(Complete one Section E for each key person.)

12. NAME Leslie C. Bispott, P.S.M.	13. ROLE IN THIS CONTRACT Professional Surveyor & Mapper	14. YEARS EXPERIENCE	
		a. TOTAL 40	b. WITH CURRENT FIRM 30

15. FIRM NAME AND LOCATION *(City and State)*
Michael B. Schorah and Associates, Inc. (West Palm Beach, Florida)

16. EDUCATION <i>(Degree and Specialization)</i> College of Arts, Science & Technology Jamaica, W.I. Land Surveying Technician Certificate 1976 to 1978	17. CURRENT PROFESSIONAL REGISTRATION <i>(State and Discipline)</i> Professional Survey & Mapper / Florida #5698
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18. OTHER PROFESSIONAL QUALIFICATIONS *(Publications, Organizations, Training, Awards, etc.)*

19. RELEVANT PROJECTS

(1) TITLE AND LOCATION <i>(City and State)</i>	(2) YEAR COMPLETED	
	PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
a. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Research Right-of-Way information and prepare Legal Sketch / Descriptions and Topographic Surveys for preparation of Engineering Plans for various bus shelters throughout the City. Preparation of Boundary Survey for City of Palm Beach Gardens Golf Course. Prepare Sketch / Description for Zoning Action – Paloma and St. Ignatius.	On-going	On-going
b. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Prepared Boundary and Topographic Survey and Plat for recording. Created sketch and legal for additional right-of-way.	2018	2018
c. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Prepared Boundary and Topographic Surveys and Plats for recording. Prepare Geometric Hard Copy for preparation of Engineering Plans.	On-going	On-going
d. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Prepared Boundary and Topographic Survey. Prepared Geometric Hard Copy for preparation of Engineering Plans.	On-going	On-going
e. (3) BRIEF DESCRIPTION <i>(Brief scope, size, cost, etc.)</i> AND SPECIFIC ROLE Prepare Boundary and Topographic Surveys and Plats for recording. Prepare Geometric Hard Copy for preparation of Engineering Plans.	On-going	On-going

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 1
21. TITLE AND LOCATION <i>(City and State)</i> Palm Beach County General Consulting Services Contract (Palm Beach County, Florida)	22. YEAR COMPLETED PROFESSIONAL SERVICES CONSTRUCTION <i>(If applicable)</i> On-going On-going	

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER PBC Capital Improvements	b. POINT OF CONTACT NAME Fernando DelDago, Director	c. POINT OF CONTACT TELEPHONE NUMBER (561) 233-0266
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Provide general civil, structural and survey services for County on an annual contract basis.

Projects On-going/Completed Under Contract Include:

1. John Prince Park - Mound Circle Redevelopment
2. John Prince Park Phase III Campground
3. Bert Winters Park Restroom Building and Boat Ramp/Dock Improvements
4. Fire Station 40
5. Palm Tran South County Facilities Expansion
6. Wallis Road Pathway Improvements
7. Okeeheelee Park Ski Slalom Boat Ramp Replacement
8. R.G. Kreusler Park Modifications
9. Canal Point Pedestrian Bridge

Project sizes vary. Costs for services over the past 4 years are approximately \$193,000.00.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a. Michael B. Schorah and Associates, Inc.	1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	Civil Engineer and Surveyor
b.		
c.		
d.		
e.		
f.		

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT <i>(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)</i>		20. EXAMPLE PROJECT KEY NUMBER 2
21. TITLE AND LOCATION <i>(City and State)</i> City of Palm Beach Gardens General Consulting Services Contract (Palm Beach Gardens, Florida)	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES On-going	CONSTRUCTION <i>(If applicable)</i> On-going

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER City of Palm Beach Gardens	b. POINT OF CONTACT NAME Todd Engle, P.E., City Engineer	c. POINT OF CONTACT TELEPHONE NUMBER (561) 804-7012
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Provide general civil engineering and survey services for City of Palm Beach Gardens on an annual contract basis.

Projects On-going/Completed Under Contract Include:

1. Bus Stop Site Plans and Sketch / Legal Descriptions for several proposed bus stop locations throughout the City.
2. Preparation of Boundary Survey for City of Palm Beach Gardens Golf Course.
3. Sketch and Legal Description for Zoning Action – Paloma and St. Ignatius.

Project sizes vary. Costs for services over the past 5 years are approximately \$16,700.00.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME Michael B. Schorah and Associates, Inc.	(2) FIRM LOCATION <i>(City and State)</i> 1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	(3) ROLE Civil Engineer and Surveyor
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER
3

21. TITLE AND LOCATION <i>(City and State)</i> Northern Palm Beach County Improvement District Annual Contract (Palm Beach Gardens, Florida)	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES On-going	CONSTRUCTION <i>(If applicable)</i> On-going

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER NPBCID	b. POINT OF CONTACT NAME Dan Beatty, P.E., Deputy Director	c. POINT OF CONTACT TELEPHONE NUMBER (561) 624-7830
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Provide general civil, structural and survey services for County on an annual contract basis.

Projects On-going/Completed Under Contract Include:

1. NPBCID Unit 2C – Alton PCD Master Surface Water Management and Utilities Plan
2. Alton Road Improvements
3. Grandiflora Road Improvements
4. Pasteur Boulevard Improvements
5. Donald Ross Road Turn Lane and Signalization Improvements
6. NPBCID Unit 53 – Arden PUD Master Surface Water Management and Utilities Plan
7. State Road 80 Turn Lane and Signalization Improvements
8. Arden Park Drive Improvements
9. Cane Field Trace Improvements
10. Buffer Trail Improvements

Project sizes vary. Costs for services over the past 7 years are approximately \$3,900,000.00.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a. Michael B. Schorah and Associates, Inc.	1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	Civil Engineer and Surveyor
b.		
c.		
d.		
e.		
f.		

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER
4

21. TITLE AND LOCATION <i>(City and State)</i> Wallis Road Pathway (Palm Beach County, Florida)	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES 2018	CONSTRUCTION <i>(If applicable)</i> 2018

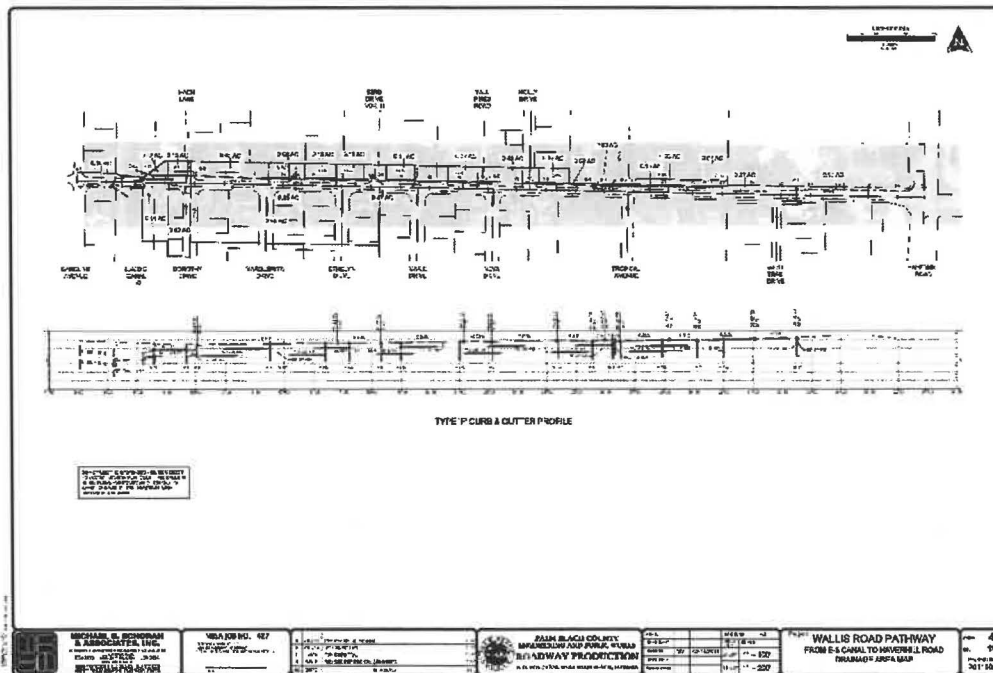
23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER PBC Capital Improvements	b. POINT OF CONTACT NAME Morton Rose, P.E.	c. POINT OF CONTACT TELEPHONE NUMBER (561) 684-4150
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Michael B. Schorah and Associates, Inc. provided the complete design and permitting required for the development of a pathway system and drainage system for Wallis Road. This project includes the utility coordination required in conjunction with the installation of the drainage collection system. Permitting will include Lake Worth Drainage District and South Florida Water Management District.

Project size is approximately 2.0 acres (area disturbed). Costs for services are approximately \$47,100.00.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a. Michael B. Schorah and Associates, Inc.	1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	Civil Engineer
b.		
c.		
d.		
e.		
f.		

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER
5

21. TITLE AND LOCATION *(City and State)*

**Bert Winters Park
(Palm Beach Gardens, Florida)**

22. YEAR COMPLETED

PROFESSIONAL SERVICES	CONSTRUCTION <i>(If applicable)</i>
2018	2018

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER

PBC Capital Improvements

b. POINT OF CONTACT NAME

Tom McNamara, Project Manager

c. POINT OF CONTACT TELEPHONE NUMBER

(561) 233-2057

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Lead Consultant for the reconstruction of the boat ramps, installation of new docks, new/expanded parking area and new restroom building. Provide Site Plan Layout, Paving, Grading and Drainage Plan and Utility Plans to serve new restroom building. Also, evaluated sea grass areas and dock structural elements.

Project size is approximately 13.5 acres. Costs for services are approximately \$92,800.00.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME Michael B. Schorah and Associates, Inc.	(2) FIRM LOCATION <i>(City and State)</i> 1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	(3) ROLE Civil Engineer
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER
6

21. TITLE AND LOCATION <i>(City and State)</i> John Prince Park – Mound Circle Redevelopment (Lake Worth, Florida)	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES On-going	CONSTRUCTION <i>(If applicable)</i> On-going

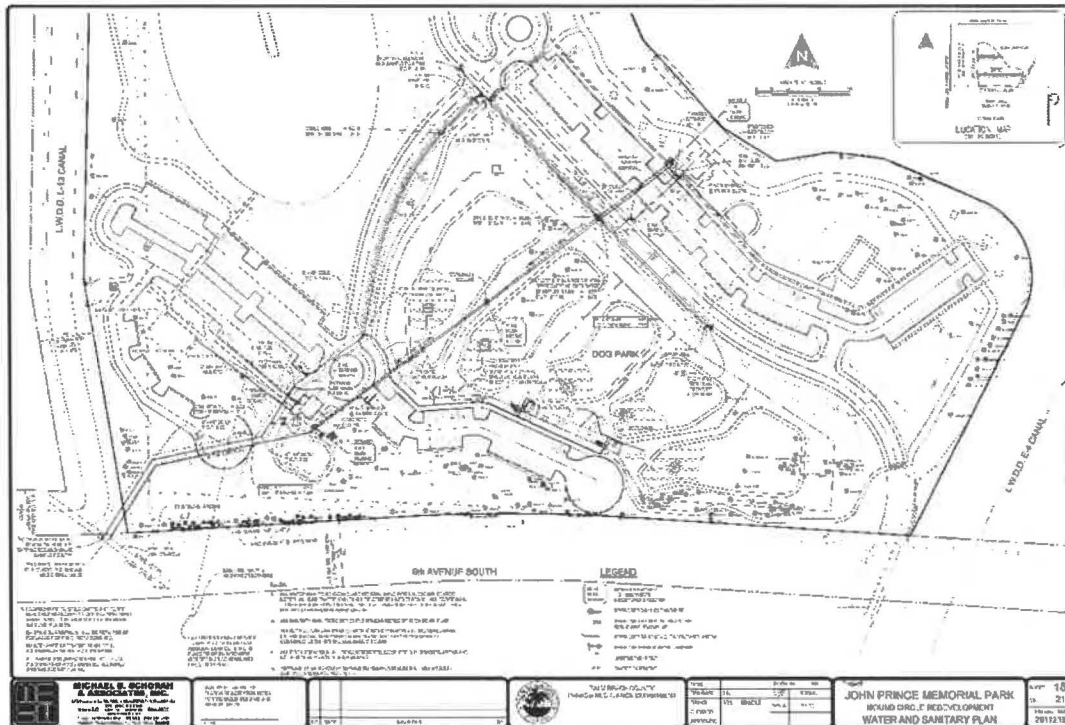
23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER PBC Capital Improvements	b. POINT OF CONTACT NAME Tom McNamara, Project Manager	c. POINT OF CONTACT TELEPHONE NUMBER (561) 233-2057
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Paving, Drainage, Water and Sewer design, permitting, bidding and construction administration.
 Restroom Buildings, Dog Park and Cricket Field design, permitting, bidding and construction administration.

Project size is approximately 31 acres. Costs for services are approximately \$84,400.00



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a. Michael B. Schorah and Associates, Inc.	1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	Civil Engineer and Surveyor
b.		
c.		
d.		
e.		
f.		

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER
7

21. TITLE AND LOCATION <i>(City and State)</i> Arden PUD (Palm Beach County, Florida)	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES On-going	CONSTRUCTION <i>(If applicable)</i> On-going

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Freehold Capital Management	b. POINT OF CONTACT NAME Dan Rawn, Senior Project Manager	c. POINT OF CONTACT TELEPHONE NUMBER (561) 260-5401
---	--	--

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Master water and sewer design including 6 sewer regional pump stations
 Master earthwork and drainage design
 Roadway infrastructure design, permitting, bidding and construction administration
 Water and sewer design, permitting, bidding and construction administration
 State Road 80 water main extension, turn lane and signalization design, permitting bidding and construction administration
 Buffer Trail design, permitting, bidding and construction administration
 Hard copy, platting, boundary and topographic surveys
 Project size is approximately 1,200 acres. Costs for services are approximately \$1,280,000.00.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

a.	(1) FIRM NAME Michael B. Schorah and Associates, Inc.	(2) FIRM LOCATION <i>(City and State)</i> 1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	(3) ROLE Civil Engineer and Surveyor
b.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
c.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
d.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
e.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
f.	(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER
8

21. TITLE AND LOCATION <i>(City and State)</i> Alton PCD (Palm Beach Gardens, Florida)	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES On-going	CONSTRUCTION <i>(if applicable)</i> On-going

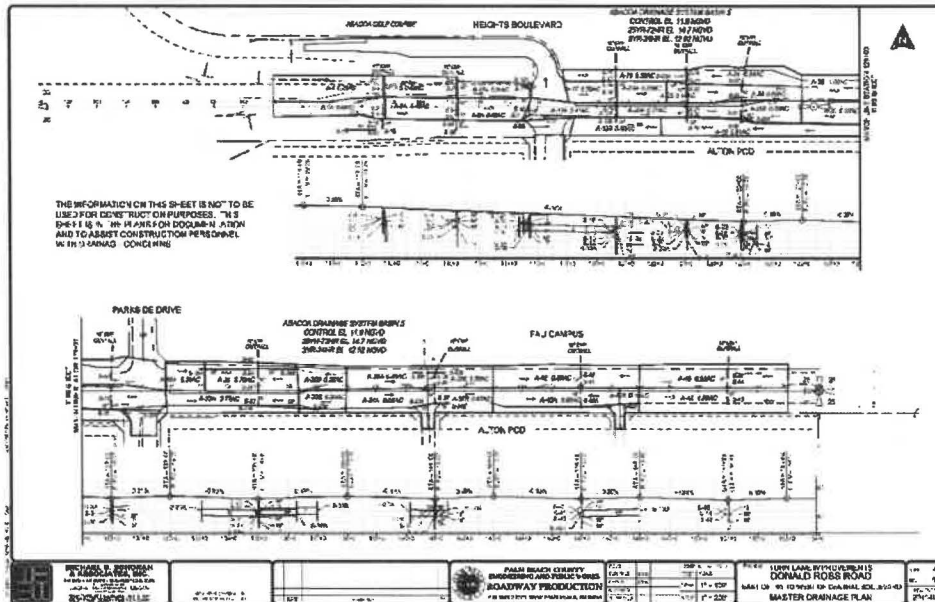
23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Northern P.B.C. Imp. District	b. POINT OF CONTACT NAME Dan Beatty, P.E., Deputy Director	c. POINT OF CONTACT TELEPHONE NUMBER (561) 624-7830
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Master water and sewer design including 3 sewer regional pump stations.
 Master earthwork and drainage design.
 Roadway infrastructure design, permitting, bidding and construction administration.
 Donald Ross Road turn lane, landscaping, irrigation and signalization improvements design, permitting, bidding and construction administration.
 Pathways, landscaping, lighting and irrigation design, permitting, bidding and construction administration.
 Hard copy, platting, boundary and topographic surveys .

Project size is approximately 682 acres. Costs for services are approximately \$1,500,000.00.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a. Michael B. Schorah and Associates, Inc.	1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	Civil Engineer and Surveyor
b.		
c.		
d.		
e.		
f.		

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
(Present as many projects as requested by the agency, or 10 projects, if not specified. Complete one Section F for each project.)

20. EXAMPLE PROJECT KEY NUMBER

9

21. TITLE AND LOCATION *(City and State)*

Palm Tran South County Expansion
 (Delray Beach, Florida)

22. YEAR COMPLETED

PROFESSIONAL SERVICES

CONSTRUCTION *(If applicable)*

On-going

On-going

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER

PBC Capital Improvements

b. POINT OF CONTACT NAME

Miradieu Aubourg, Tech. Assistant II

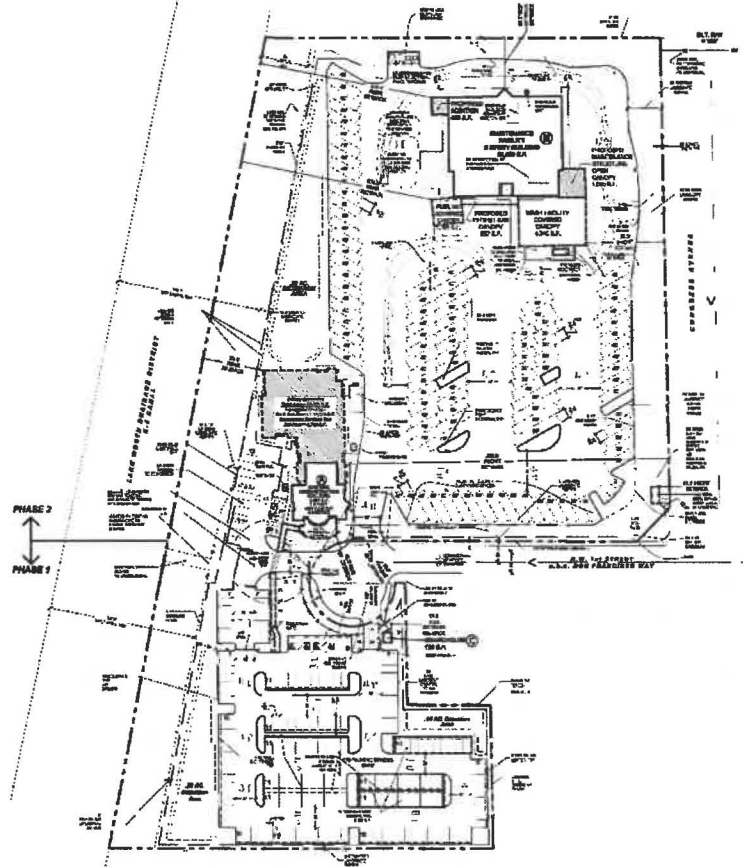
c. POINT OF CONTACT TELEPHONE NUMBER

(561) 233-0251

24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT *(Include scope, size, and cost)*

Provide Civil Engineering design, permitting and construction phase services for paving, grading, drainage, water and sewer infrastructure improvements for expansion of existing Palm Tran facility.

Area of project is approximately 10.3 acres.
 Costs for services are approximately \$51,500.00



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

(1) FIRM NAME	(2) FIRM LOCATION <i>(City and State)</i>	(3) ROLE
a. Michael B. Schorah and Associates, Inc.	1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	Civil Engineer
b.		
c.		
d.		
e.		
f.		

F. EXAMPLE PROJECTS WHICH BEST ILLUSTRATE PROPOSED TEAM'S QUALIFICATIONS FOR THIS CONTRACT
 (Present as many projects as requested by the agency, or 10 projects, if not specified.
 Complete one Section F for each project.)

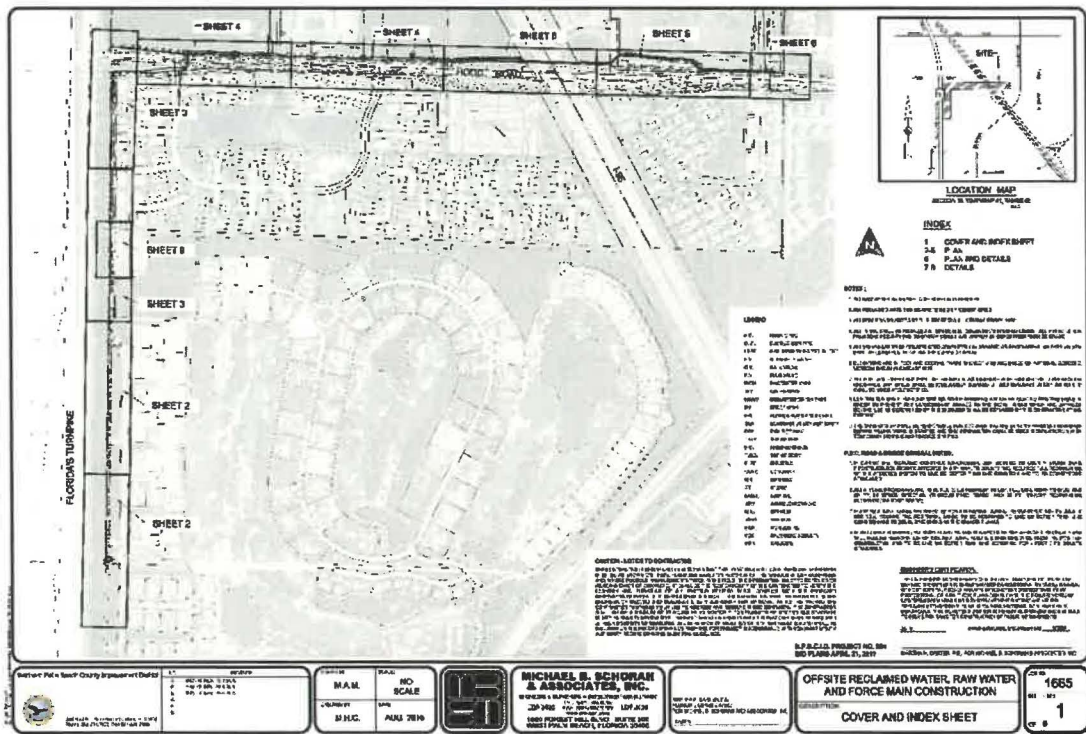
20. EXAMPLE PROJECT KEY NUMBER
 10

21. TITLE AND LOCATION (City and State) Alton PCD Off-Site Force Main, Reclaimed and Raw Water Main Imp. (Palm Beach Gardens, Florida)	22. YEAR COMPLETED	
	PROFESSIONAL SERVICES On-going	CONSTRUCTION (If applicable) On-going

23. PROJECT OWNER'S INFORMATION

a. PROJECT OWNER Northern P.B.C. Imp. District	b. POINT OF CONTACT NAME Dan Beatty, P.E., Deputy Director	c. POINT OF CONTACT TELEPHONE NUMBER (561) 624-7830
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24. BRIEF DESCRIPTION OF PROJECT AND RELEVANCE TO THIS CONTRACT (Include scope, size, and cost)
 Provide Route Survey and Civil Engineering design, permitting and construction phase services for off-site Seacoast Utility Authority force main, reclaimed and raw water main installations to serve the Alton PCD project, including permits from Palm Beach County Land Development and Florida Department of Transportation for installations within Hood Road and I-95 rights-of-way.
 Project size is approximately 7 acres (area disturbed). Costs for services are approximately \$152,300.00.



25. FIRMS FROM SECTION C INVOLVED WITH THIS PROJECT

(1) FIRM NAME	(2) FIRM LOCATION (City and State)	(3) ROLE
a. Michael B. Schorah and Associates, Inc.	1850 Forest Hill Boulevard, Suite 206 (West Palm Beach, Florida)	Civil Engineer and Surveyor
b.		
c.		
d.		
e.		
f.		

G. KEY PERSONNEL PARTICIPATION IN EXAMPLE PROJECTS

26. NAMES OF KEY PERSONNEL (From Section E, Block 12)	27. ROLE IN THIS CONTRACT (From Section E, Block 13)	28. EXAMPLE PROJECTS LISTED IN SECTION F (Fill in "Example Projects Key" section below before completing table. Place "X" under project key number for participation in same or similar role.)									
		1	2	3	4	5	6	7	8	9	10
Frederick Roth, Jr., P.E.	Project Manager/Engineer	X	X	X	X	X	X	X	X	X	X
Craig S. Pusey, P.S.M.	Professional Surveyor and Mapper	X	X	X			X	X	X		X
Leslie C. Bispott, P.S.M.	Project Surveyor	X		X			X	X	X		X
Martha H. Carter, P.E.	Project Engineer	X		X			X	X	X		X

29. EXAMPLE PROJECTS KEY

NUMBER	TITLE OF EXAMPLE PROJECT (From Section F)	NUMBER	TITLE OF EXAMPLE PROJECT (From Section F)
1	Palm Beach County General Consulting Services	6	John Prince Park - Mound Circle Redevelopment
2	City of Palm Beach Gardens Consulting Services	7	Arden P.U.D.
3	Northern Palm Beach County Improvement Dist.	8	Alton P.C.D.
4	Wallis Road Pathway	9	Palm Tran South County Expansion
5	Bert Winters Park	10	Alton P.C.D. Off-Site F.M, Reclaimed and Raw W.M.

H. ADDITIONAL INFORMATION

30. PROVIDE ANY ADDITIONAL INFORMATION REQUESTED BY THE AGENCY. ATTACH ADDITIONAL SHEETS AS NEEDED.

Michael B. Schorah and Associates, Inc. (MBSA) was formed in 1979. The firm has operated continuously from its inception as a civil engineering consultant firm. In 1984, the survey element was added as a service we provide to our clients. MBSA is a privately held corporation with three (3) principal owners. Ownership interest is held by Frederick Roth, Jr., President, Michael J. LaCoursiere, Senior Vice President and Martha H. Carter, Vice President.

Michael B. Schorah & Associates, Inc. (MBSA) was issued Certificate of Authorization EB #2438 to practice engineering in 1979 and issued License LB #2438 by the State of Florida to practice Land Surveying in 1984. The licenses have been active since their issuance. The firm which employees a total of 19 highly qualified and dedicated Engineers, Surveyors and support personnel has been certified as a "Small Business Enterprise" (SBE) by the Palm Beach County Office of Small Business Assistance and certified by the City of West Palm Beach as a "Small Business" as defined by City Ordinance No. 3366-00.

Our office, located in West Palm Beach, provides a full range of services to both the public and private sectors of the community. These services include planning and design of land development projects with respect to sanitary collection, water distribution, street and highway design, water management systems, surveying, platting, construction staking and construction phase inspections.

The firm is currently certified to provide consulting services for Palm Beach County including highway and bridge design, surveying, foundation studies and water and wastewater treatment. We are currently consultants for several major developers in South Florida providing a full range of engineering, surveying and inspection services. Additionally, Michael B. Schorah and Associates, Inc., has been retained by Northern Palm Beach County Improvement District and the City of Palm Beach Gardens as a General Civil Engineering and Survey Consultant.

The prime objective of the company is to provide high quality consulting service to clients. Inherent in this is the concept of personal involvement in the technical executive of each and every project by a principal of the company. The quality of service and degree of principal involvement are feasible only in an organization of modest size where there is direct communication between the client and a principal of the company who is a working member of the project engineering team.



I. AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

31. SIGNATURE



32. DATE

3.7.22

33. NAME AND TITLE

Michael J. LaCoursiere, P.E., Senior Vice President

ARCHITECT-ENGINEER QUALIFICATIONS

1. SOLICITATION NUMBER (If any)

20170

PART II - GENERAL QUALIFICATIONS

(If a firm has branch offices, complete for each specific branch office seeking work.)

2a. FIRM (or Branch Office) NAME Michael B. Schorah and Associates, Inc.			3. YEAR ESTABLISHED 1979	4. UNIQUE ENTITY IDENTIFIER
2b. STREET 1850 Forest Hill Boulevard, Suite 206			5. OWNERSHIP	
2c. CITY West Palm Beach	2d. STATE FL	2e. ZIP CODE 33406	a. TYPE Corporation	
6a. POINT OF CONTACT NAME AND TITLE Michael J. LaCoursiere, P.E., Senior Vice President			b. SMALL BUSINESS STATUS SBE June 22, 2021 to June 21, 2024	
6b. TELEPHONE NUMBER 561-968-0080		6c. E-MAIL ADDRESS mlac@schorah.com		
8a. FORMER FIRM NAME(S) (If any)			8b. YEAR ESTABLISHED	8c. UNIQUE ENTITY IDENTIFIER

9. EMPLOYEES BY DISCIPLINE				10. PROFILE OF FIRM'S EXPERIENCE AND ANNUAL AVERAGE REVENUE FOR LAST 5 YEARS		
a. Function Code	b. Discipline	c. Number of Employees		a. Profile Code	b. Experience	c. Revenue Index Number (see below)
		(1) FIRM	(2) BRANCH			
02	Administrative	2		C05	Florence Fuller Child Dev Center	01
08	CADD Technician	3		C06	Iglesia Cristo Mi Redentor	01
12	Civil Engineer	4		C10	Multiple	02
15	Construction Inspector	1		C11	Multiple	02
38	Land Surveyor	7		C16	Multiple	01
				H09	Multiple	01
				H11	Multiple	03
				L02	Multiple	02
				O01	Multiple	01
				P06	Multiple	01
				P13	Fire Station 40	01
				R04	Multiple	02
				S04	Multiple	02
				S10	Multiple	02
				S13	Multiple	02
				T04	Multiple	02
				W03	Multiple	02
	Other Employees					
	Total	17				

11. ANNUAL AVERAGE PROFESSIONAL SERVICES REVENUES OF FIRM FOR LAST 3 YEARS (Insert revenue index number shown at right)		PROFESSIONAL SERVICES REVENUE INDEX NUMBER			
a. Federal Work	1	1. Less than \$100,000	6. \$2 million to less than \$5 million	7. \$5 million to less than \$10 million	8. \$10 million to less than \$25 million
b. Non-Federal Work	6	2. \$100,000 to less than \$250,000	7. \$5 million to less than \$10 million	8. \$10 million to less than \$25 million	9. \$25 million to less than \$50 million
c. Total Work	6	3. \$250,000 to less than \$500,000	8. \$10 million to less than \$25 million	9. \$25 million to less than \$50 million	10. \$50 million or greater
		4. \$500,000 to less than \$1 million	9. \$25 million to less than \$50 million		
		5. \$1 million to less than \$2 million	10. \$50 million or greater		

12. AUTHORIZED REPRESENTATIVE

The foregoing is a statement of facts.

a. SIGNATURE 	b. DATE 3-7-22
c. NAME AND TITLE Michael J. LaCoursiere, P.E., Senior Vice President	

Organizational Chart



Michael B. Schorah & Associates, Inc.
1850 Forest Hill Blvd., Suite 206
West Palm Beach, Florida 33406

Michael B. Schorah & Associates, Inc.



SINCE 1979
CA#2438
LB#2438

Michael J. LaCoursiere, P.E., LEED AP
Senior Vice President
FL License# 41071

Engineering Department

Surveying Department

Frederick Roth, Jr., P.E.
President
FL License# 18991

Martha H. Carter, P.E.
Vice President
FL License# 47589

Craig S. Pusey P.S.M.
Survey Manager
FL License# 5019

Plats, Survey and Boundary

Field

Leslie C. Bispott, P.S.M.
FL License# 5698

Jeff Neumann
Crew Chief

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

7D

**Silver Oaks Community Development District
Request for Qualifications – District Engineering Services**

Competitive Selection Criteria

	Ability and Adequacy of Professional Personnel	Consultant's Past Performance	Geographic Location	Willingness to Meet Time and Budget Requirements	Certified Minority Business Enterprise	Recent, Current and Projected Workloads	Volume of Work Previously Awarded to Consultant by District	TOTAL SCORE
<i>weight factor</i>	25	25	20	15	5	5	5	100
NAME OF RESPONDENT								
1 Michael B. Schorah & Associates, Inc.								

Board Member's Signature

Date

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

8A

Treasure Coast Newspapers

PART OF THE USA TODAY NETWORK

St Lucie News Tribune
1801 U.S. 1, Vero Beach, FL 32960
AFFIDAVIT OF PUBLICATION

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
2300 GLADES ROAD, SUITE 410W

BOCA RATON, FL 33431

STATE OF WISCONSIN
COUNTY OF BROWN

Before the undersigned authority personally appeared, said legal clerk, who on oath says that he/she is a legal clerk of the St Lucie News Tribune, a daily newspaper published at Fort Pierce in St. Lucie County, Florida: that the attached copy of advertisement was published in the St Lucie News Tribune in the following issues below. Affiant further says that the said St Lucie News Tribune is a newspaper published in Fort Pierce in said St. Lucie County, Florida, and that said newspaper has heretofore been continuously published in said St. Lucie County, Florida, daily and distributed in St. Lucie County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid or promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper. The St Lucie News Tribune has been entered as Periodical Matter at the Post Offices in Fort Pierce, St. Lucie County, Florida and has been for a period of one year next preceding the first publication of the attached copy of advertisement.

Issue(s) dated before where the dates are noted or by publication on the newspaper's website, if authorized, on :
03/03/2022

**SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Silver Oaks Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2022, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in St. Lucie County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2022, be completed no later than June 30, 2023.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic copy and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Silver Oaks Community Development District." Proposals must be received by 12:00 p.m., on March 11, 2022, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager
Publish: March 3, 2022
TCN5151009

Subscribed and sworn to before on March 3, 2022:

Notary, State of WI, County of Brown

My commission expires

AMY KOKOTT
Notary Public
State of Wisconsin

Publication Cost: \$140.22
Ad No: 0005151009
Customer No: 5615710010A
PO #:

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

8B

**SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

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District Manager

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2022

St. Lucie County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m., on March 11, 2022, at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit (1) of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – [District] Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

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

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

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

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

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

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

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

SECTION 13. PROTESTS. In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be

filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total (100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

8C1

**SILVER OAKS
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:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

March 11, 2022

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March 11, 2022

Silver Oaks Community Development District
Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Silver Oaks 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 Silver Oaks Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Silver Oaks Community Development District
March 11, 2022

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

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

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

Thank you again for the opportunity to submit this proposal to Silver Oaks Community Development District.

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

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

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

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

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

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

Professional Staff Resources

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

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

Following is a brief description of each employee classification:

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

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

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

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

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

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to 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 Silver Oaks Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE

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

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

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

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

Continuing Professional Education

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

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

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

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

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

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

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

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.
Treasure Coast Food Bank, Inc.

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

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,150 for the year ended September 30, 2022, with an option for additional renewals if agreed upon by both parties. Our fee for the year ended September 30, 2022 with bond issuances will be \$4,075. The fee is contingent upon the financial records and accounting systems of Silver Oaks 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 Silver Oaks Community Development District as of September 30, 2022. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 41 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience

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

Director

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

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

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

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 30 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
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David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 10 years

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 9 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant – 8 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 5 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA

Staff Accountant – 4 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 7 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 4 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Taylor Nuccio

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Tifanee Terrell
Staff Accountant

Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Mathew Spinosa

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Dylan Dixon

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

- ◆ Mr. Dixon is currently pursuing a bachelor's degree in Accounting.
- ◆ 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 working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Dominic DeCambre

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

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



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MBA, CPA, CVA, Partner | Zephyrhills, FL 33542
Marci Reutimann | (813) 788-2155
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Report on the Firm's System of Quality Control

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

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

Baggett, Reutimann + Associates, CPAs PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA
Signed Electronically by Judson B. Baggett, Reutimann & Associates, CPAs, PA, 10/30/19 email: jbaggett@brapcpa.com

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

**SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2022
St. Lucie County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m., on March 11, 2022, at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit (1) of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – [District] Community Development District" on the face of it. Please include pricing for each additional bond issuance.

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

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

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

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

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

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

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

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

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

**SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total (100 Points)

***Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

8C11

Professional Services Proposal for Silver Oaks Community Development District

March 11, 2022

Proposer

Carr, Riggs & Ingram CPAs and Advisors
500 Grand Boulevard, Suite 210
Miramar Beach, FL 32550
Phone: 850.837.3141
Fax: 850.654.4619

Submitted by

Jonathan Hartness
Engagement Partner
JHartness@CRIcpa.com



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com



Dear Silver Oaks Community Development District:

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

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

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

Equilibrium. CRI delivers big firm expertise with small firm service. Of approximately 45,000 public accounting firms in the United States, CRI currently ranks in the top 25. Additionally, as a part of PrimeGlobal, an association of independent accounting firms, we have access to international resources as – and when – needed. Leveraging these resources while maintaining local decision-making authority means that simplified solutions are only a phone call away. And we believe that’s the best of both worlds for our clients.

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

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

Our CRI vSTAR™ process provides a transformational approach to client service by encompassing every service we offer in a completely virtual format. Regardless of physical location, our processes are designed to provide clients with increased efficiencies, reduced travel costs, and crisis-proofing for business functions.

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

Sincerely,

Jonathan Hartness
Engagement Partner
Carr, Riggs & Ingram, LLC



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UNDERSTANDING & MEETING YOUR NEEDS



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

NEEDS & ISSUES		SOLUTIONS & SERVICES
Technical	The District is required to have independent audits performed on its financial statements.	Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS), in order to express an opinion on the Silver Oaks Community Development District's financial statements.
Relational	The District's Board of Supervisors and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	<p>Communicate contemporaneously and directly with management regarding the results of our procedures.</p> <p>Anticipate and respond to concerns of management and/or the Audit Committee (if/when formed).</p>



YOUR SERVICES AND FEES

We value creating mutually rewarding, long-term relationships with our clients. Our goal is to provide high quality, responsive service that yields returns far greater than your investment in our professional fees. Please find below our proposal of fees to provide the requested services for the upcoming fiscal year, with an option for additional annual renewals, subject to mutual agreement by CRI and the District.

SERVICE	CRI FEES 2022
Perform external audit services in accordance with auditing standards generally accepted in the United States of America (GAAS)	\$4,900

The above fee quote is based in part on the fact that the District has not yet issued bonds or other debt instruments to finance capital asset acquisition and construction. In the event the District issues such debt instruments or upon construction of major infrastructure additions, the audit fee will increase by an amount of \$1,100 per year for each bond issuance.

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

CLASSIFICATION	HOURLY RATE
Partner	\$325
Manager	\$225
Senior	\$150
Staff	\$110
IT Specialist	\$400
Fraud Specialist	\$400

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

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



FOUNDED IN 1997 • **10 STATES**  • **25+ MARKETS**



1900+
PROFESSIONALS



300+
PARTNERS



TOP 25 CPA FIRM

(as ranked by Accounting Today)

100,000+
CLIENTS



20+ YEARS
OF CONSISTENT GROWTH
SINCE FORMATION

CRI FIRM VALUES:

CLIENT SERVICE.
RESPECT.
INTEGRITY.



SERVICES

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

INDUSTRY EXPERTISE

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

CRI FAMILY OF COMPANIES

-  Auditwerx
-  CRI Advanced Analytics
-  CRI Capital Advisors
-  CRI Solutions Group
-  CRI TPA Services
-  Level Four Advisory Services
-  Paywerx
-  Preferred Legacy Trust



CRI'S GOVERNMENTAL EXPERTISE

Audit and Consulting Services for

500+ governmental entities with annual revenues totaling **\$26 Billion**



230+ single audits performed annually

Consulting and other agreed upon procedures engagements for **150+** government entities

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

 Member of AICPA's Government Audit Quality Center



Governmental Partner Designations

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

CLIENTS WITH ANNUAL REVENUES UP TO:

 80+ School Districts **\$1.1 Billion**

 110+ Municipalities **\$1.8 Billion**

 75+ Agencies/Authorities **\$3 Billion**

RELEVANT EXPERIENCE



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

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

YOUR SOLUTION TEAM



Jonathan Hartness

Engagement Partner

JHartness@CRIcpa.com

850.337.3569 | Direct



Representative Clients

- Community Development Districts
- Condominium and Homeowner Associations

Experience

Jonathan has over 15 years of auditing and accounting experience with CRI. He is responsible for audits, reviews and compilations of local governmental entities, condominium and homeowner associations, and non-public companies.

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

Jonathan currently supervises engagements for many governmental entities in the State of Florida including community development districts. He is active in our firm's governmental industry line as well as our condominium and homeowner association practice. Jonathan is an integral part of our community development district practice.

Education, Licenses & Certifications

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

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)



K. Alan Jowers

Consulting Partner

AJowers@CRlcpa.com
850.337.3213 | Direct



Representative Clients

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

Experience

Alan has over 25 years of experience in public accounting primarily with financial statement assurance engagements. His practice includes local governmental entities, condominium and homeowner associations, non-profit organizations, and nonpublic companies. He currently has direct engagement responsibility for a significant number of audits throughout the state of Florida .

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

Education, Licenses & Certifications

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

Professional Affiliations

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

YOUR SOLUTION TEAM



Grace Hartness

Senior Manager

GHartness@CRlcpa.com

850.337.3243 | Direct



Representative Clients

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

Experience

Grace has over 15 years accounting and audit experience with CRI. She has worked on several major construction companies, government entities, community development districts, condominium and homeowner associations and non-profit organizations. In addition, she has been involved in special audit projects for the Miami-Dade Airport Authority. Grace is licensed to practice as a certified public accountant in Florida and exceeds all continuing professional education requirements related to Government Auditing Standards. In addition, Grace fluently speaks several languages including French and Arabic. Grace currently supervises engagements for many special districts in the State of Florida including community development districts and school districts. She is active in our firm's condominium and homeowner association practice. Grace started with CRI in August 2006, upon completion of her master's degree, and was promoted to manager in 2011.

Education, Licenses & Certifications

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

Professional Affiliations

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

YOUR SOLUTION TEAM



Lauren Villarreal

Manager

LVillarreal@CRlcpa.com
850.337.3223 | Direct



Representative Service Areas

- Community Development Districts
- Condominium and Homeowner Associations
- Employee Benefit Plans
- County and Local Governments
- Non-Profit Organizations

Experience

Lauren has five years auditing and accounting experience in the Destin office of CRI. She is an audit supervising senior with primary responsibility for fieldwork and reporting on audits of clients in a variety of industries including local governmental and non-profit entities as well as employee benefit plans and commercial businesses. She is currently the in-charge auditor for over a dozen community development districts with several CDD management companies in the State of Florida.

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

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

Education, Licenses & Certifications

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

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

DELIVERING QUALITY TO YOU



AUDIT METHODOLOGY

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

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

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

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards, whose report was the most favorable possible "Pass".

In addition, we are registered with the PCAOB and our 2018 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified. The 2018 PCAOB report can be viewed at: <https://pcaobus.org/Inspections/Reports/Documents/104-2019-029-Carr-Riggs-Ingram-LLC.pdf>.



SHARING CRI'S VALUES WITH YOU

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



CLIENT SERVICE

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

RESPECT

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

INTEGRITY

Living with sincerity, transparency, and honesty

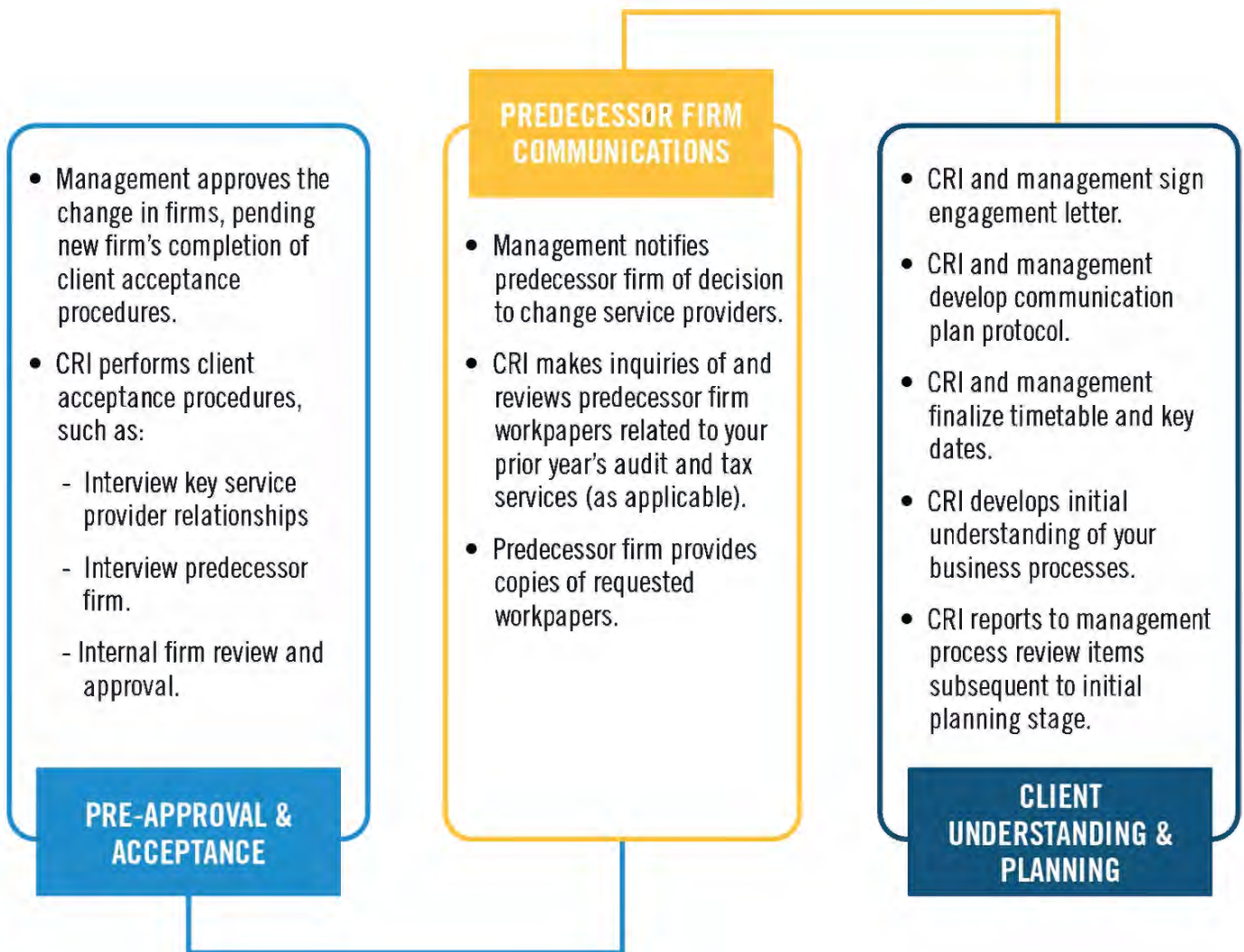


TRANSITIONING YOU

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

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

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



CRI'S GLOBAL RESOURCES



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

WHO IS PRIMEGLOBAL?



HOW OUR PRIMEGLOBAL MEMBERS CAN BENEFIT YOU

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

4 KEY BENEFITS TO CRI CLIENTS FROM OUR PRIMEGLOBAL MEMBERSHIP

- 1 SOLUTIONS**
that are worldwide and world-class.
- 2 ACCESSIBILITY**
to knowledge and resources of statutory, regulatory, and compliance requirements throughout the world.
- 3 DECISION MAKING**
with the support of local connections and cultural understanding throughout regions of the world.
- 4 SINGLE POINT OF CONTACT**
CRI's team serves as your contact for each engagement, and we project manage across the entire team - including other PrimeGlobal firms and specialists.

JOIN OUR CONVERSATION



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

FOLLOW CRI ON SOCIAL MEDIA @CRICPA



SUBSCRIBE TO THE CRI E-NEWSLETTER

[CRICPA.COM/NEWSLETTER-SIGNUP](https://www.cricpa.com/newsletter-signup)



IT FIGURES: THE CRI PODCAST

Created to provide insight into the latest developments and regulations in the accounting and finance space, It Figures is an accounting and advisory focused podcast for business and organization leaders, entrepreneurs, and anyone who is looking to go beyond the status quo.

Listen on Apple Podcasts, Spotify, iHeart Radio, and more.
itfigurespodcast.com



CRI'S CEO ACTION FOR DIVERSITY AND INCLUSION

Carr, Riggs & Ingram is committed to fostering an inclusive and diverse place for all employees to work in and engage. When our managing partner and chairman, Bill Carr, signed the CEO Action for Diversity & Inclusion™ pledge, he made a public commitment to building a productive, diverse, and inclusive workplace. [Learn more about CRI's commitment to Diversity and Inclusion.](#)



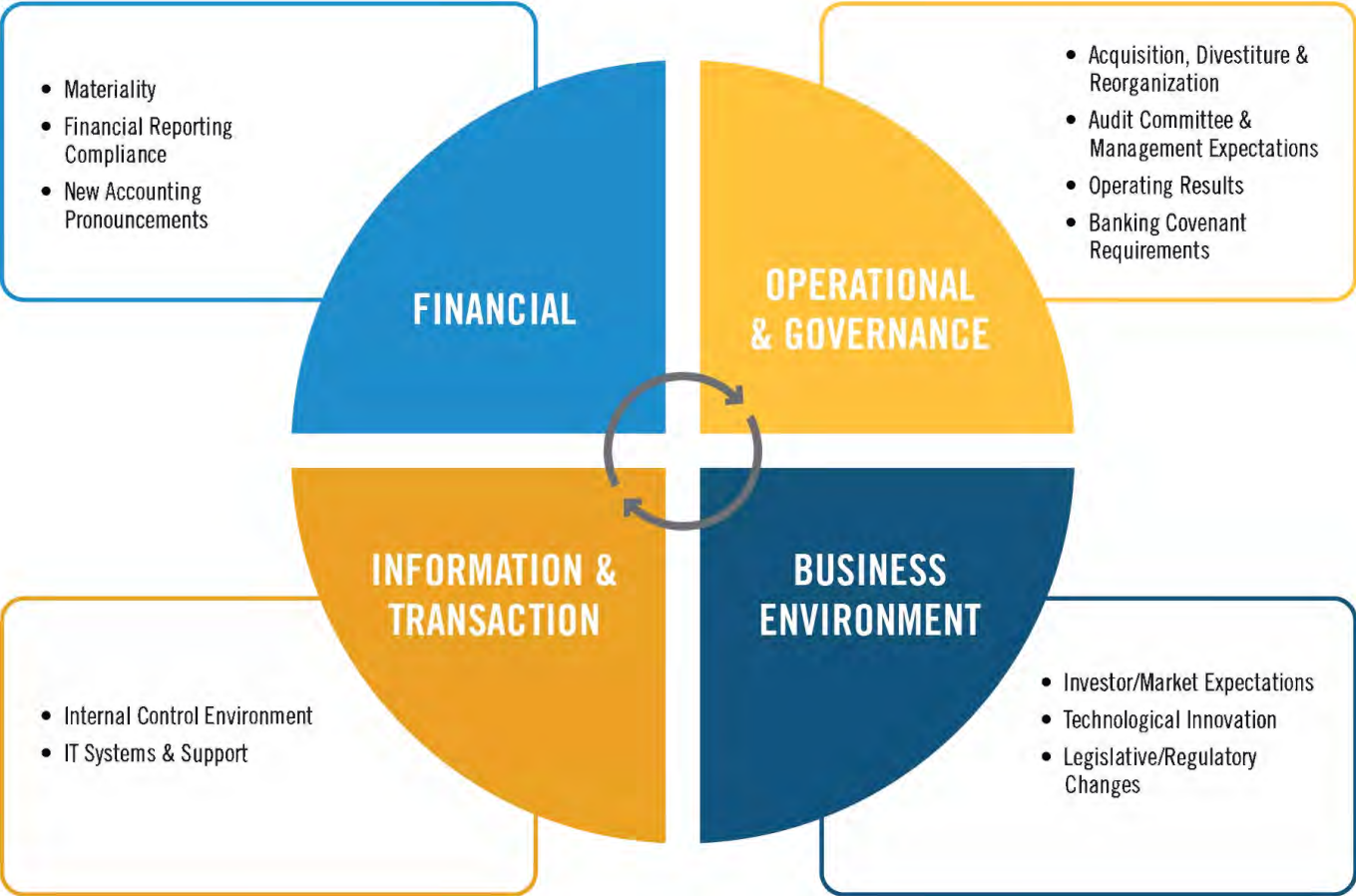
CRI AUDIT FRAMEWORK

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

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

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

We assess risks in the following areas:



CRI AUDIT FRAMEWORK



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

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

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

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

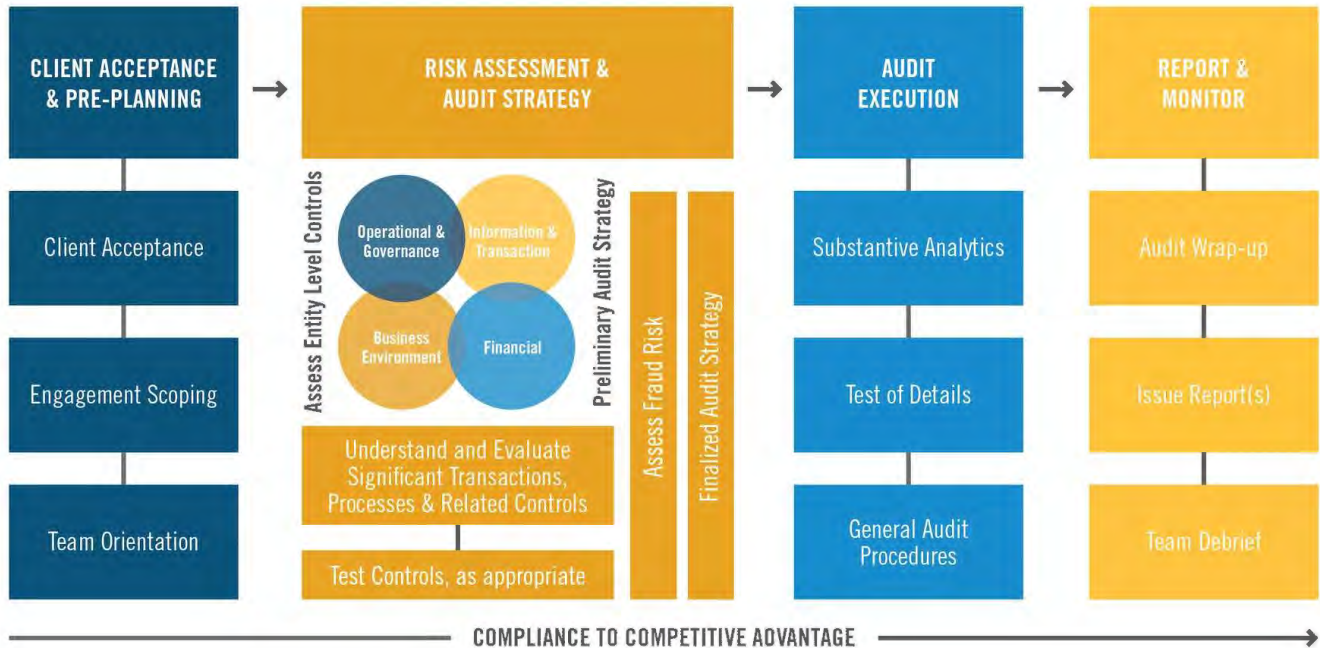
Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

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



CRI AUDIT APPROACH

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





CRI AUDIT APPROACH

STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

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

STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

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

STAGE 3: AUDIT EXECUTION

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

STAGE 4: REPORT & MONITOR

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

APPENDIX A - RFP DOCUMENTS



SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The Silver Oaks Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2022, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in St. Lucie County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2022, be completed no later than June 30, 2023.

The auditing entity submitting a proposal must be duly licensed under Chapter 473, *Florida Statutes*, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, *Florida Statutes*, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) electronic copy and one (1) unbound copy of their proposal to the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, ph: (877) 276-0889 ("District Manager"), in an envelope marked on the outside "Auditing Services, Silver Oaks Community Development District." Proposals must be received by 12:00 p.m., on March 11, 2022, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager

APPENDIX A - RFP DOCUMENTS



SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2022

St. Lucie County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than 12:00 p.m., on March 11, 2022, at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit (1) of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – [District] Community Development District" on the face of it. **Please include pricing for each additional bond issuance.**

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

APPENDIX A - RFP DOCUMENTS



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

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

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

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

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

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of four (4) annual renewals.

SECTION 13. PROTESTS. In accordance with the District’s Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be

APPENDIX A - RFP DOCUMENTS



filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

APPENDIX A - RFP DOCUMENTS



SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT AUDITOR SELECTION EVALUATION CRITERIA

1. Ability of Personnel. (20 Points)

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

2. Proposer’s Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District’s needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer’s financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)***

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

Total (100 Points)

*** Alternatively, the Board may choose to evaluate firms without considering price, in which case the remaining categories would be assigned 25 points each.

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

8CIII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: March 11, 2022
12:00PM

Submitted to:

Silver Oaks
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 11, 2022

Silver Oaks Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for additional annual renewals.

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

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. 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 Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



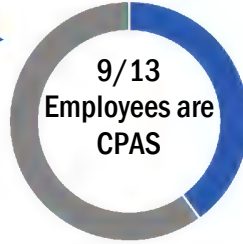
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



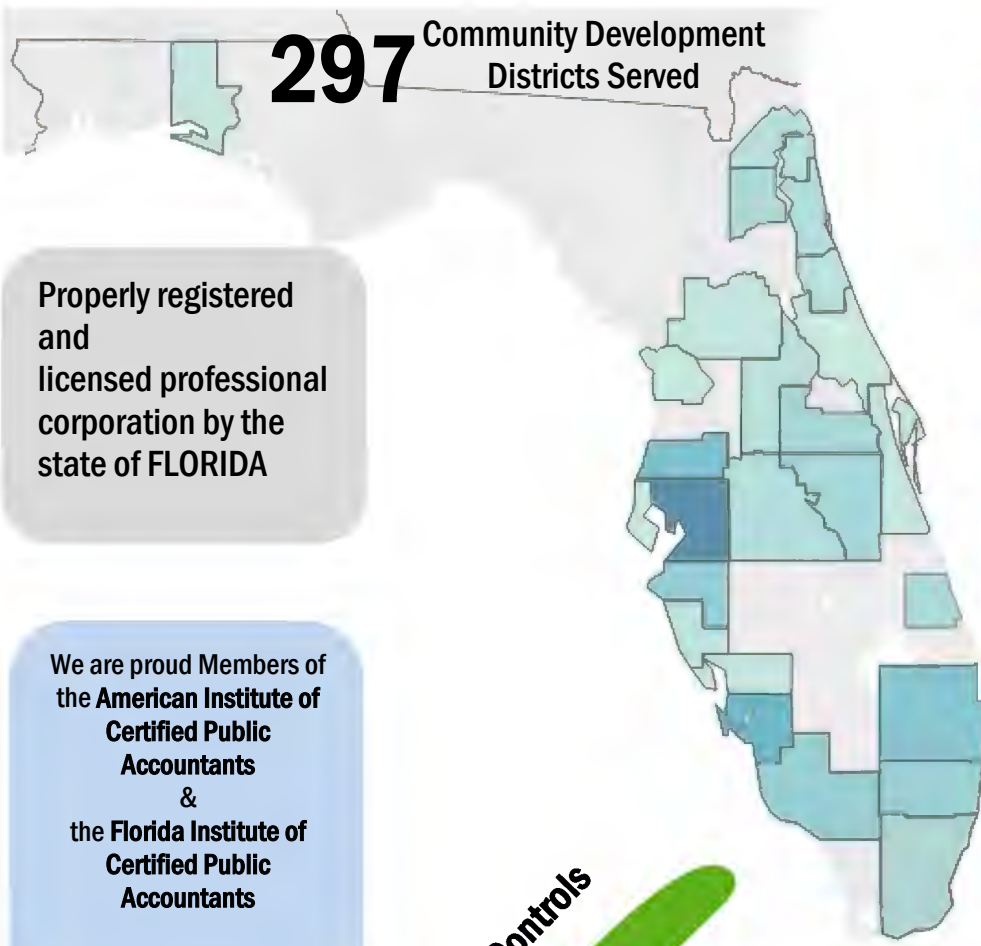
3 Partners
10 Professional Staff
2 Administrative Professionals



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



- ⇒ 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



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, 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, 2022. 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
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

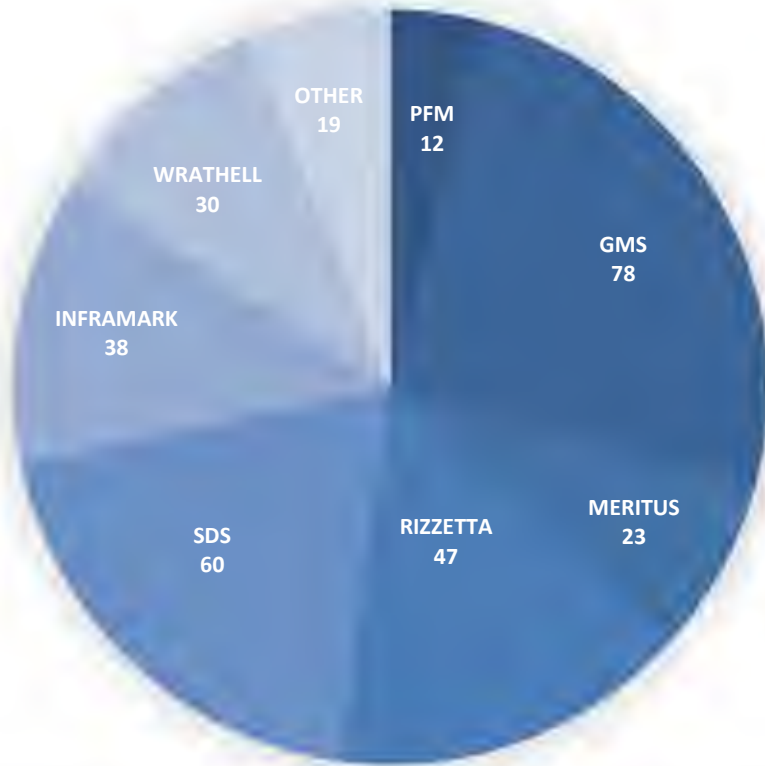
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+
CPE (last 2 years): Government Accounting, Auditing: 38 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

Tony Grau

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

Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

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

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



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

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



Antonio 'Tony' J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (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 | St. Lucie West Services District |
| Dunes Community Development District | Ave Maria Stewardship Community District |
| Fishhawk Community Development District (I,II,IV) | Rivers Edge II Community Development District |
| Grand Bay at Doral Community Development District | Bartram Park Community Development District |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| Boca Raton Airport Authority | |
| Greater Naples Fire Rescue District | |
| Key Largo Wastewater Treatment District | |
| Lake Worth Drainage District | |
| South Indian River Water Control | |

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
 Florida Institute of Certified Public Accountants Government Finance Officers Association Member
 City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	58
Total Hours	<u>82</u> (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-666

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:
 Carlton Lakes Community Development District
 Golden Lakes Community Development District
 Rivercrest Community Development District
 South Fork III Community Development District
 TPOST Community Development District

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

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

Professional Associations/ Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- FICPA State & Local Government Committee
- FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	38
Accounting, Auditing and Other	56
Total Hours	<u>94</u> (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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.

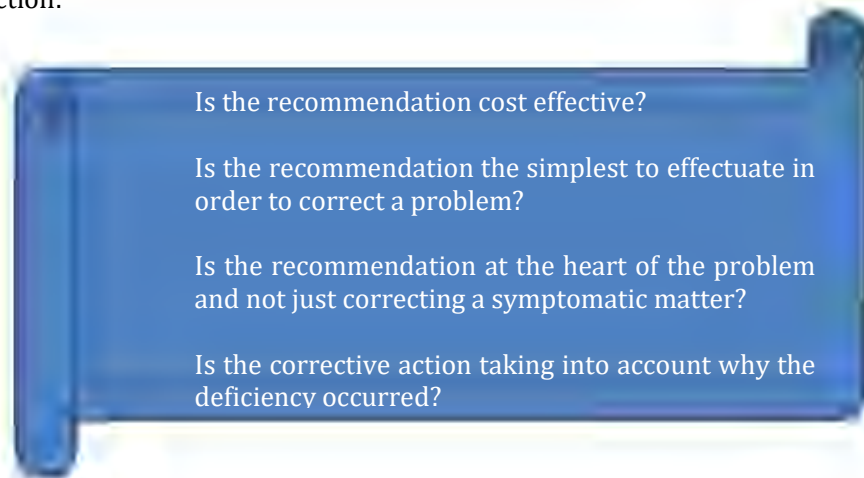
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

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, 2022-2026 are as follows:

Year Ended September 30,	Fee
2022	\$3,200
2023	\$3,400
2024	\$3,600
2025	\$3,800
2026	<u>\$4,000</u>
TOTAL (2022-2026)	<u>\$18,000</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. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	332	5	3	327	

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 *Silver Oaks 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.**

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

8D

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

AUDITOR EVALUATION MATRIX

RFP FOR ANNUAL AUDIT SERVICES	ABILITY OF PERSONNEL	PROPOSER'S EXPERIENCE	UNDERSTANDING OF SCOPE OF WORK	ABILITY TO FURNISH REQUIRED SERVICES	PRICE	TOTAL POINTS
PROPOSER	20 POINTS	20 POINTS	20 POINTS	20 POINTS	20 POINTS	100 POINTS
Berger, Toombs, Elam, Gaines & Frank						
Carr, Riggs & Ingram, LLC						
Grau & Associates						

NOTES:

Completed by: _____
Board Member's Signature

Date: _____

Printed Name of Board Member

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

9

RESOLUTION 2022-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2021/2022 AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located.

WHEREAS, the Board desires to adopt the Fiscal Year 2021/2022 meeting schedule attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT:

1. **ADOPTING FISCAL YEAR 2021/2022 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2021/2022 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

PASSED AND ADOPTED this 21st day of March, 2022.

ATTEST:

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

SILVER OAKS COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE		
LOCATION		
<i>Offices of Culpepper and Terpening, Inc., 2960 South 25th Street, Fort Pierce, Florida 34981</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
April __, 2022	Regular Meeting	__:__ AM/PM
May __, 2022	Regular Meeting	__:__ AM/PM
June __, 2022	Regular Meeting	__:__ AM/PM
July __, 2022	Regular Meeting	__:__ AM/PM
August __, 2022	Public Hearing and Regular Meeting	__:__ AM/PM
September __, 2022	Regular Meeting	__:__ AM/PM

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

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Wrathell Hunt and Associates, LLC
2300 Glades Road Suite 410W
Boca Raton, Florida 33431

Via email: gillyaridd@whhassociates.com

Re: Silver Oaks Community Development District

Thank you for allowing Regions Bank the opportunity to present the following proposal for trust services for Silver Oaks Community Development District debt issuance.

At Regions, we are committed to our trust and banking relationships and believe in quality customer service. Our Bond Administration team in Jacksonville, Florida is comprised of dedicated and knowledgeable individuals with over 50 years of combined corporate trust experience.

Regions has provided trust and agency services to clients for more than 85 years. We have demonstrated our commitment to the corporate trust product and have produced a record of accomplishment, expansion, and growth. Our staff will provide unparalleled service and attention. The primary account officer for the issue will be Janet Ricardo, her contact information is provided below:

JANET RICARDO, CCTS
VICE PRESIDENT
904.565.7973
10245 Centurion Road, Jacksonville, Florida 32256
janet.ricardo@regions.com, F: 205.261.7971

I welcome the opportunity to discuss any of the details contained in this proposal. Please do not hesitate to contact me if you should have any questions or concerns regarding this proposal.

Sincerely,

A handwritten signature in blue ink, appearing to read "Janet Ricardo".

Janet Ricardo, CCTP
Vice President



Fee Schedule to Serve as Trustee, Paying Agent, and Registrar

Silver Oaks Community Development District

The following sets forth our fees and expenses:

- **Acceptance fee - \$1,500 (per Series)** payable at closing. This fee covers initial document review, all required account coding and set-up (account characteristics, statement recipients, etc.), as well as processing of closing transactions, including payment of costs of issuance.

- **Trustee Annual administration fee - \$3,750 (per Series)**, payable at closing and each anniversary date thereafter. This fee covers ongoing account administration, payment of project fund requisitions, processing debt service payments, monitoring and updating compliance items, etc.

- **Activity Fees**
- Receipts – Check/Wire/ACH \$ Waived
- Disbursement – Check/Wire/ACH \$ Waived
- Check Disbursement Delivered via Overnight FedEx (each) \$ 18.00
- Construction Draw Payment Fee – Per Requisition Processed \$ Waived
- Audit Confirms \$ Waived

- Reimbursement of legal expense **At Cost**

- If a Guaranteed Investment Contract (“GIC”), Forward Delivery Agreement, or other investment vehicle which requires a manual balancing process is used, an additional annual administrative fee will be imposed in the amount of **\$500 (Per Series)**.

- Any Publication Expense for Redemptions/Defeasance will be billed to the Issuer/District at cost.

- Reimbursement of travel and out-of-pocket expenses associated with closing the issue (**not to exceed \$1,000 (per Series)**).

The acceptance fee, initial trustee annual administration fee, legal expenses, travel, out-of-pocket expenses and initial GIC additional annual administrative fee (if any) are payable at closing date. Thereafter, trustee annual administration fee, GIC additional annual administrative fee (if any), and any out-of-pocket expenses will be billed on the anniversary date of the closing date. Out-of-pocket expenses shall include, but are not limited to telephone tolls, stationary, travel and postage expenses.

Regions reserves the right to increase the annual administration fees if new laws or regulations require additional duties or periodically to offset increased costs.

Charges for performing extraordinary or other services not contemplated at the time of the execution of the transaction, or not specifically covered elsewhere in this Fee Schedule will be determined by appraisal in amounts commensurate with the service to be provided. If counsel must be retained as a result of default or other extraordinary occurrence on behalf of the bondholders or Regions, counsel fees and expenses would be billed at cost.

Services not included in this Fee Schedule, but deemed necessary or desirable by the client, may be subject to additional charges based on a mutually agreed upon fee structure.

This Fee Schedule is subject in all respects to Regions' review and acceptance of the final financing documents which will govern our duties and responsibilities.

Please have an authorized individual sign in the space provided below and return a copy to the undersigned. If a signed copy of this agreement is no returned with 10 business days of receipt, your agreement and consent to the terms contained herein will be deemed given. If you should have any questions concerning this matter, please do not hesitate to contact me directly at 904-565-7973.

Regions Bank

Agreed and accepted.



Janet Ricardo, CCTS
Vice President

By: _____
Name: _____
Title: _____
Date: _____

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

12

**SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JANUARY 31, 2022**

**SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JANUARY 31, 2022**

	General Fund	Total Governmental Funds
ASSETS		
Due from Landowner	\$ 11,297	\$ 11,297
Total assets	\$ 11,297	\$ 11,297
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 5,297	\$ 5,297
Landowner advance	6,000	6,000
Total liabilities	11,297	11,297
 DEFERRED INFLOWS OF RESOURCES		
Deferred receipts	5,297	5,297
Total deferred inflows of resources	5,297	5,297
 Fund balances:		
Restricted for:		
Unassigned	(5,297)	(5,297)
Total fund balances	(5,297)	(5,297)
 Total liabilities, deferred inflows of resources and fund balances		
	\$ 11,297	\$ 11,297

**SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JANUARY 31, 2022**

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Landowner contribution	\$ -	\$ -	\$ 78,590	0%
Total revenues	<u>-</u>	<u>-</u>	<u>78,590</u>	0%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording	4,000	4,000	36,000	11%
Legal	767	767	25,000	3%
Engineering	-	-	2,000	0%
Telephone	16	16	150	11%
Postage	-	-	500	0%
Printing & binding	42	42	375	11%
Legal advertising	472	472	6,500	7%
Annual special district fee	-	-	175	0%
Insurance	-	-	5,500	0%
Contingencies/bank charges	-	-	500	0%
Website				
Hosting & maintenance	-	-	1,680	0%
ADA compliance	-	-	210	0%
Total professional & administrative	<u>5,297</u>	<u>5,297</u>	<u>78,590</u>	7%
Excess/(deficiency) of revenues over/(under) expenditures	(5,297)	(5,297)	-	
Fund balances - beginning	-	-	-	
Fund balances - ending	<u>\$ (5,297)</u>	<u>\$ (5,297)</u>	<u>\$ -</u>	

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

13A

DRAFT

**MINUTES OF MEETING
SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT**

A Landowners’ Meeting of the Silver Oaks Community Development District was held on January 10, 2022 at 11:00 a.m., at the offices of Culpepper and Terpening, Inc., 2980 South 25th Street, Fort Pierce, Florida 34981.

Present at the meeting:

Craig Wrathell	District Manager
Cindy Cerbone (via telephone)	Wrathell, Hunt and Associates, LLC
Michael Caputo	Proxy Holder
Greg Meath	
Tim Smith	
Candice Smith	
Jon Seifel	

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Wrathell called the meeting to order at 11:13 a.m. He stated the Silver Oaks CDD was established on October 13, 2021. Mr. Jim Harvey submitted a proxy assigning his votes to Mr. Caputo, who was present, in person. As the designated proxy holder for 125.56 acres, Mr. Caputo is authorized to cast up to 126 votes per seat.

SECOND ORDER OF BUSINESS

Affidavit/Proof of Publication

The affidavit of publication was included for informational purposes.

THIRD ORDER OF BUSINESS

Election of Chair to Conduct Landowners’ Meeting

All in attendance agreed to Mr. Wrathell serving as Chair to conduct the Landowners’ meeting.

FOURTH ORDER OF BUSINESS

Election of Supervisors [All Seats]

A. Nominations

40 The following nominations were made:

- 41 Seat 1 Jon Seifel
- 42 Seat 2 Michael Caputo
- 43 Seat 3 Tim Smith
- 44 Seat 4 Candice Smith
- 45 Seat 5 Greg Meath

46 No other nominations were made.

47 **B. Casting of Ballots**

48 • **Determine Number of Voting Units Represented**

49 A total of 126 voting units were represented.

50 • **Determine Number of Voting Units Assigned by Proxy**

51 All 126 voting units represented were assigned by proxy to Mr. Caputo by the
52 Landowner, CRE-KL SILVER OAKS OWNER, LLC. Mr. Caputo was eligible to cast up to 126 votes
53 per seat.

54 Mr. Caputo cast the following votes:

55	Seat 1	Jon Seifel	24 votes
56	Seat 2	Michael Caputo	26 votes
57	Seat 3	Tim Smith	27 votes
58	Seat 4	Candice Smith	24 votes
59	Seat 5	Greg Meath	24 votes

60 **C. Ballot Tabulation and Results**

61 Mr. Wrathell reported the following ballot tabulation, results and term lengths:

62	Seat 1	Jon Seifel	24 votes	2-Year Term
63	Seat 2	Michael Caputo	26 votes	4-Year Term
64	Seat 3	Tim Smith	27 votes	4-Year Term
65	Seat 4	Candice Smith	24 votes	2-Year Term
66	Seat 5	Greg Meath	24 votes	2-Year Term

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68 **FIFTH ORDER OF BUSINESS**

Landowners' Questions/Comments

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70 There were no Landowners' questions or comments.

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72 **SIXTH ORDER OF BUSINESS**

Adjournment

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74 There being nothing further to discuss, the meeting adjourned at 11:16 a.m.

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

SILVER OAKS

COMMUNITY DEVELOPMENT DISTRICT

13B

DRAFT

**MINUTES OF MEETING
SILVER OAKS
COMMUNITY DEVELOPMENT DISTRICT**

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An Organizational Meeting of the Silver Oaks Community Development District was held on January 10, 2022, immediately following the adjournment of the Landowners’ Meeting at 11:00 a.m., at the offices of Culpepper and Terpening, Inc., 2980 South 25th Street, Fort Pierce, Florida 34981.

Present at the meeting were:

Michael Caputo	Chair
Tim Smith	Vice Chair
Jon Seifel	Assistant Secretary
Candice Smith	Assistant Secretary
Greg Meath	Assistant Secretary

Also present were:

Craig Wrathell	District Manager
Cindy Cerbone (via telephone)	Wrathell, Hunt and Associates, LLC
Jere Earlywine	District Counsel
Mike LaCoursiere	District Engineer
Butch Terpening	Culpepper and Terpening, Inc.
Dennis Murphy	Culpepper and Terpening, Inc.
Steve Sanford (via telephone)	Greenberg Traurig, P.A.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Wrathell called the meeting to order at 11:17 a.m. He recapped the results of the Landowners’ Election, held just prior to this meeting, as follows:

Seat 1	Jon Seifel	24 votes	2-Year Term
Seat 2	Michael Caputo	26 votes	4-Year Term
Seat 3	Tim Smith	27 votes	4-Year Term
Seat 4	Candice Smith	24 votes	2-Year Term
Seat 5	Greg Meath	24 votes	2-Year Term

SECOND ORDER OF BUSINESS

Public Comments

41 No members of the public spoke.

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43 **GENERAL DISTRICT ITEMS**

44 **THIRD ORDER OF BUSINESS**

Administration of Oath of Office to Elected Board of Supervisors *(the following will be provided in a separate package)*

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48 Mr. Wrathell, a Notary of the State of Florida and duly authorized, administered the
49 Oath of Office to Mr. Seifel, Mr. Caputo, Mr. Smith, Ms. Smith and Mr. Meath.

50 Mr. Wrathell provided and explained the following items:

51 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**

52 **B. Membership, Obligations and Responsibilities**

53 **C. Chapter 190, Florida Statutes**

54 **D. Financial Disclosure Forms**

55 **I. Form 1: Statement of Financial Interests**

56 **II. Form 1X: Amendment to Form 1, Statement of Financial Interests**

57 **III. Form 1F: Final Statement of Financial Interests**

58 **E. Form 8B: Memorandum of Voting Conflict**

59 Mr. Wrathell reviewed the guidelines for avoiding conflicts of interest, recordkeeping,
60 public records requests, use of CDD email addresses and timely submission of forms.

61

62 **FOURTH ORDER OF BUSINESS**

Consideration of Resolution 2022-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date

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69 Mr. Wrathell presented Resolution 2022-01. The results of the Landowners' Election
70 were read into the record at the start of the meeting.

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On MOTION by Mr. Smith and seconded by Mr. Meath, with all in favor, Resolution 2022-01, Canvassing and Certifying the Results of the Landowners' Election of Supervisors Held Pursuant to Section 190.006(2), Florida Statutes, and Providing for an Effective Date, was adopted.

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77 **FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-02,
Designating Certain Officers of the District,
and Providing for an Effective Date**

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81 Mr. Wrathell presented Resolution 2022-02. Mr. Caputo nominated the following slate
82 of officers:

- | | | |
|----|---------------------|----------------|
| 83 | Chair | Michael Caputo |
| 84 | Vice Chair | Tim Smith |
| 85 | Secretary | Craig Wrathell |
| 86 | Assistant Secretary | Jon Seifel |
| 87 | Assistant Secretary | Candice Smith |
| 88 | Assistant Secretary | Greg Meath |
| 89 | Assistant Secretary | Cindy Cerbone |
| 90 | Treasurer | Craig Wrathell |
| 91 | Assistant Treasurer | Jeff Pinder |

92 No other nominations were made.

93

94 **On MOTION by Mr. Smith and seconded by Ms. Smith, with all in favor,**
95 **Resolution 2022-02, Designating Certain Officers of the District, as nominated,**
96 **and Providing for an Effective Date, was adopted.**

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99 **ORGANIZATIONAL MATTERS**

100 **SIXTH ORDER OF BUSINESS**

**Consideration of the Following
Organizational Matters:**

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103 **A. Resolution 2022-03, Appointing and Fixing the Compensation of the District Manager
104 and Methodology Consultant; Providing an Effective Date**

- 105 • **Agreement for District Management Services: *Wrathell, Hunt and Associates,***
- 106 ***LLC***

107 Mr. Wrathell presented Resolution 2022-03 and reviewed the Fee Schedule and
108 Management Agreement. He stated the fees listed on the “Exhibit B – Fee Schedule” would be
109 adjusted as follows:

110 Item 2: “Debt Service Fund Accounting/Assessment Collection Services [for Second and
111 Subsequent Issuance of Bonds]” fee waived.

112 Item 3: "Assessment Methodology Consultant Services [Assessment Methodology
113 Report]" would only apply to the second and subsequent bond issuances.

114

On MOTION by Mr. Caputo and seconded by Mr. Meath, with all in favor, Resolution 2022-03, Appointing and Fixing the Compensation of Wrathell, Hunt and Associates, LLC, as the District Manager and Methodology Consultant, as amended; Providing an Effective Date, was adopted.

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121 **B. Resolution 2022-04, Appointing District Counsel for the District, and Authorizing
122 Compensation; and Providing for an Effective Date**

- 123 • **Fee Agreement: *KE Law Group, PLLC***

124 Mr. Wrathell presented Resolution 2022-04. Mr. Earlywine presented his firm's Fee
125 Agreement.

126

On MOTION by Mr. Seifel and seconded by Mr. Caputo, with all in favor, Resolution 2022-04, Appointing KE Law Group, PLLC, as District Counsel for the District, and Authorizing Compensation; and Providing for an Effective Date, was adopted.

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133 **C. Resolution 2022-05, Designating a Registered Agent and Registered Office of the
134 District, and Providing for an Effective Date**

135 Mr. Wrathell presented Resolution 2022-05.

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On MOTION by Mr. Caputo and seconded by Mr. Smith, with all in favor, Resolution 2022-05, Designating Craig Wrathell as the Registered Agent and 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 as the Registered Office of the District; and Providing for an Effective Date, was adopted.

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143 **D. Resolution 2022-06, Appointing an Interim District Engineer for the Silver Oaks
144 Community Development District, Authorizing its Compensation and Providing for an
145 Effective Date**

- 146 • **Interim Engineering Services Agreement: *Michael B. Schorah and Associates,*
147 *Inc.***

148 Mr. Wrathell presented Resolution 2022-06 and the Interim Engineering Services
149 Agreement and accompanying Exhibits. Mr. Earlywine requested approval in substantial form.

150

On MOTION by Mr. Caputo and seconded by Ms. Smith, with all in favor, Resolution 2022-06, Appointing an Interim District Engineer for the Silver Oaks Community Development District, Authorizing its Compensation and Providing for an Effective Date, was adopted and the Agreement and accompanying Exhibits, in substantial form, was approved.

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158 **E. Authorization of Request for Qualifications (RFQ) for Engineering Services**

159 Mr. Wrathell presented the RFQ for District Engineering Services and the Competitive
160 Selection Criteria.

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On MOTION by Mr. Caputo and seconded by Mr. Smith with all in favor, the Request for Qualifications (RFQ) for District Engineering Services and Competitive Selection Criteria, was approved.

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167 **F. Board Member Compensation: 190.006 (8), F.S.**

168 All Board Members declined the allowable compensation of \$200 per meeting.

169 **G. Resolution 2022-07, Designating the Primary Administrative Office and Principal
170 Headquarters of the District and Providing an Effective Date**

171 Mr. Wrathell presented Resolution 2022-07.

172

On MOTION by Mr. Caputo and seconded by Mr. Seifel, with all in favor, Resolution 2022-07, Designating Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, as the Primary Administrative Office and Culpepper and Terpening, Inc., 2960 South 25th Street, Fort Pierce, Florida 34981, as the Principal Headquarters of the District, and Providing an Effective Date, was adopted.

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181 **H. Resolution 2022-08, Setting Forth the Policy of the Silver Oaks Community
182 Development District Board of Supervisors with Regard to the Support and Legal
183 Defense of the Board of Supervisors and District Officers and Providing for an Effective
184 Date**

- 185 • **Authorization to Obtain General Liability and Public Officers’ Insurance**

186 Mr. Wrathell presented Resolution 2022-08.

187

188 **On MOTION by Mr. Meath and seconded by Mr. Caputo, with all in favor,**
189 **Resolution 2022-08, Setting Forth the Policy of the Silver Oaks Community**
190 **Development District Board of Supervisors with Regard to the Support and**
191 **Legal Defense of the Board of Supervisors and District Officers and Providing**
192 **for an Effective Date, was adopted.**

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195 **On MOTION by Mr. Meath and seconded by Mr. Smith, with all in favor,**
196 **authorizing Staff to obtain General Liability and Public Officers’ Insurance, was**
197 **approved.**

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- 200 **I. Resolution 2022-09, Providing for the Public’s Opportunity to Be Heard; Designating**
201 **Public Comment Periods; Designating a Procedure to Identify Individuals Seeking to Be**
202 **Heard; Addressing Public Decorum; Addressing Exceptions; and Providing for**
203 **Severability and an Effective Date**

204 Mr. Wrathell presented Resolution 2022-09.

205 Mr. Wrathell and Mr. Earlywine discussed Resolution 2022-09, which sets forth the
206 CDD’s policy for public comments at meetings and outlines the procedures for public
207 comments.

208

209 **On MOTION by Mr. Smith and seconded by Ms. Smith, with all in favor,**
210 **Resolution 2022-09, Providing for the Public’s Opportunity to Be Heard;**
211 **Designating Public Comment Periods; Designating a Procedure to Identify**
212 **Individuals Seeking to Be Heard; Addressing Public Decorum; Addressing**
213 **Exceptions; and Providing for Severability and an Effective Date was adopted.**

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- 216 **J. Resolution 2022-10, Providing for the Appointment of a Records Management Liaison**
217 **Officer; Providing the Duties of the Records Management Liaison Officer; Adopting a**
218 **Records Retention Policy; and Providing for Severability and Effective Date**

219 Mr. Wrathell presented Resolution 2022-10.

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On MOTION by Mr. Caputo and seconded by Ms. Smith, with all in favor, Resolution 2022-10, Providing for the Appointment of a Records Management Liaison Officer; Providing the Duties of the Records Management Liaison Officer; Adopting a Records Retention Policy; and Providing for Severability and Effective Date, was adopted.

- K. Resolution 2022-11, Granting the Chair the Authority to Execute Real and Personal Property Conveyance and Dedication Documents, Plats and Other Documents Related to the Development of the District’s Improvements; Approving the Scope and Terms of Such Authorization; Providing a Severability Clause; and Providing an Effective Date**

Mr. Wrathell presented Resolution 2022-11. This Resolution grants the Chair and Vice Chair authority to work with the District Engineer, District Counsel and District Staff and to execute certain documents in between meetings, to avoid delays in construction.

On MOTION by Mr. Caputo and seconded by Ms. Smith, with all in favor, Resolution 2022-11, Granting the Chair the Authority to Execute Real and Personal Property Conveyance and Dedication Documents, Plats and Other Documents Related to the Development of the District’s Improvements; Approving the Scope and Terms of Such Authorization; Providing a Severability Clause; and Providing an Effective Date, was adopted.

- L. Resolution 2022-12, Ratifying, Confirming and Approving the Recording of the Notice of Establishment for the Silver Oaks Community Development District**

Mr. Wrathell presented Resolution 2022-12.

On MOTION by Mr. Caputo and seconded by Ms. Smith, with all in favor, Resolution 2022-12, Ratifying, Confirming and Approving the Recording of the Notice of Establishment for the Silver Oaks Community Development District, was adopted.

- M. Authorization of Request for Proposals (RFP) for Annual Audit Services**

Mr. Wrathell presented the RFP For Annual Audit Services.

- **Designation of Board of Supervisors as Audit Committee**

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On MOTION by Mr. Caputo and seconded by Mr. Meath, with all in favor, the Request for Proposals for Annual Auditing Services, authorizing the District Manager to advertise and designating the Board of Supervisors as the Audit Committee, was approved.

- N. Strange Zone, Inc., Quotation #M21-1021 for Website Creation & Development, Website Maintenance, Website Hosting & Email, Domain Registration, SSL Certificates**
Mr. Wrathell presented the Strange Zone, Inc. (SZI) proposal for website creation and annual maintenance, hosting, email domain registration and SSL certificates.

On MOTION by Ms. Smith and seconded by Mr. Smith, with all in favor, the Strange Zone, Inc., Quotation #M21-1021 for Website Creation & Development, Website Maintenance, Website Hosting & Email, Domain Registration, SSL Certificates, in the amount of \$1,679.99, was approved.

- O. ADA Site Compliance Proposal for Technological Auditing, Accessibility Policy and Compliance Shield, Technical Support**
Mr. Wrathell stated that Management engaged ADA Site Compliance (ADASC) to assist in bringing the CDD’s website into compliance with the Americans with Disabilities Act (ADA) requirements and affix a compliance seal on the homepage.

On MOTION by Mr. Caputo and seconded by Mr. Smith, with all in favor, the ADA Site Compliance Proposal for Technological Auditing, Accessibility Policy and Compliance Shield, Technical Support, in the amount of \$210 per year, was approved.

- P. Resolution 2022-13, To Designate Date, Time and Place of Public Hearing and Authorization to Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure; and Providing an Effective Date**
 - I. Rules of Procedure**
 - II. Notices**
 - Notice of Rule Development
 - Notice of Rulemaking

294 The above items were provided for informational purposes.

295 Mr. Wrathell presented Resolution 2022-13.

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297 **On MOTION by Mr. Caputo and seconded by Ms. Smith, with all in favor,**
 298 **Resolution 2022-13, To Designate March 21, 2022 at 11:00 a.m., at the offices**
 299 **of Culpepper and Terpening, Inc., 2960 South 25th Street, Fort Pierce, Florida**
 300 **34981, as Date, Time and Place of the Public Hearing and Authorization to**
 301 **Publish Notice of Such Hearing for the Purpose of Adopting Rules of Procedure;**
 302 **and Providing an Effective Date, was adopted.**

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305 **Q. Resolution 2022-14, Designating Dates, Times and Locations for Regular Meetings of**
 306 **the Board of Supervisors of the District for Fiscal Year 2021/2022 and Providing for an**
 307 **Effective Date**

308 This item was deferred.

309 **R. Resolution 2022-15, Approving the Florida Statewide Mutual Aid Agreement;**
 310 **Providing for Severability; and Providing for an Effective Date**

311 Mr. Wrathell presented Resolution 2022-15. The Resolution provides that, in case of a
 312 natural disaster, the CDD can request assistance from other governmental entities.

313

314 **On MOTION by Ms. Smith and seconded by Mr. Smith, with all in favor,**
 315 **Resolution 2022-15, Approving the Florida Statewide Mutual Aid Agreement;**
 316 **Providing for Severability; and Providing for an Effective Date, was adopted.**

317

318

319 **S. Stormwater Management Needs Analysis Reporting Requirements**

320 Mr. Wrathell and Mr. Earlywine discussed new legislation that requires CDDs to perform
 321 and prepare the 20-Year Stormwater Needs Analysis Report. The Report, which must be
 322 submitted to document the CDD’s anticipated future stormwater system needs, is due by June
 323 30, 2022, and every five years thereafter.

324 Discussion ensued regarding the report template, utility services provided by the
 325 County, turnover of sewer utilities to the County and the Developer’s Service Agreement with
 326 the County.

327 Mr. Earlywine asked if the desire was for the CDD to fund connection fees. Discussion
 328 ensued regarding when prepayment for the fees would be due, timing of bond funding and

329 reimbursement to the Developer. Mr. Earlywine stated the costs could be added to the
330 Engineer’s Report today and reevaluated in June. The addition of “Utility Connection Fees” to
331 the Engineer’s Report was discussed.

332 At a future meeting, Mr. LaCoursiere would submit a proposal to prepare the Report.

333

334 **BANKING MATTERS**

335 **SEVENTH ORDER OF BUSINESS**

**Consideration of the Following Banking
Matters:**

336

337

- 338 **A. Resolution 2022-16, Designating a Public Depository for Funds of the Silver Oaks**
- 339 **Community Development District and Providing an Effective Date**

340 Mr. Wrathell presented Resolution 2022-16.

341

342 **On MOTION by Ms. Smith and seconded by Mr. Caputo, with all in favor,**

343 **Resolution 2022-16, Designating SunTrust/Truist Bank as the Public Depository**

344 **for Funds of the Silver Oaks Community Development District and Providing an**

345 **Effective Date, was adopted.**

346

347

- 348 **B. Resolution 2022-17, Directing the District Manager to Establish a Local Bank Account**
- 349 **and Appoint Signors on the Account; and Providing an Effective Date**

350 Mr. Wrathell presented Resolution 2022-17. The Resolution designates the account
351 signers as, specifically, the Chair, Treasurer and Assistant Treasurer.

352

353 **On MOTION by Mr. Caputo and seconded by Mr. Smith, with all in favor,**

354 **Resolution 2022-17, Directing the District Manager, to Establish a Local Bank**

355 **Account for the District and Appointing Signors on the Account; and Providing**

356 **for an Effective Date, was adopted.**

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359 Funding requests would be submitted to the same individuals as the West Port CDD,
360 with a copy to Mr. Caputo.

361

362 **BUDGETARY MATTERS**

363

364 **EIGHTH ORDER OF BUSINESS**365 **Consideration of the Following Budgetary**
366 **Matters:**367 **A. Resolution 2022-18, Approving the Proposed Budget for Fiscal Year 2021/2022 and**
368 **Setting a Public Hearing Thereon Pursuant to Florida Law and Providing for an**
369 **Effective Date**

370 Mr. Wrathell presented the proposed Fiscal Year 2022 budget, which would be a
371 Landowner-funded budget, with expenses being funded as they are incurred. Engineering
372 expenses eligible for reimbursement from bond proceeds were not included as budgeted items
373 but would be reflected in the financials as "Due to Developer". Should the \$2,000 budgeted for
374 Engineering be insufficient, given the new requirement for preparation of the Stormwater
375 Needs Analysis Report, a budget amendment may be necessary.

376 Mr. Wrathell presented Resolution 2022-18.

377

378 **On MOTION by Mr. Caputo and seconded by Mr. Meath, with all in favor,**
379 **Resolution 2022-18, Approving the Proposed Budget for Fiscal Year 2021/2022**
380 **and Setting a Public Hearing Thereon Pursuant to Florida Law for March 21,**
381 **2022 at 11:00 a.m., at the offices of Culpepper and Terpening, Inc., 2960 South**
382 **25th Street, Fort Pierce, Florida 34981, and Providing for an Effective Date, was**
383 **adopted.**

384

385

386 **B. Fiscal Year 2022 Budget Funding Agreement**

387 Mr. Wrathell presented the Fiscal Year 2022 Budget Funding Agreement. Funding
388 requests would be submitted as they are incurred.

389

390 **On MOTION by Mr. Meath and seconded by Mr. Smith, with all in favor, the**
391 **Fiscal Year 2022 Funding Agreement, was approved.**

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393

394 **C. Resolution 2022-19, Adopting the Alternative Investment Guidelines for Investing**
395 **Public Funds in Excess of Amounts Needed to Meet Current Operating Expenses, in**
396 **Accordance with Section 218.415(17), Florida Statutes**

397 Mr. Wrathell presented Resolution 2022-19.

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On MOTION by Mr. Meath and seconded by Mr. Caputo, with all in favor, Resolution 2022-19, Adopting the Alternative Investment Guidelines for Investing Public Funds in Excess of Amounts Needed to Meet Current Operating Expenses, in Accordance with Section 218.415(17), Florida Statutes, was adopted.

- D. Resolution 2022-20, Authorizing the Disbursement of Funds for Payment of Certain Continuing Expenses Without Prior Approval of the Board of Supervisors; Authorizing the Disbursement of Funds for Payment of Certain Non-Continuing Expenses Without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for an Effective Date**

Mr. Wrathell presented the Resolution 2022-20.

On MOTION by Mr. Caputo and seconded by Mr. Smith, with all in favor, Resolution 2022-20, Authorizing the Disbursement of Funds for Payment of Certain Continuing Expenses Without Prior Approval of the Board of Supervisors; Authorizing the Disbursement of Funds for Payment of Certain Non-Continuing Expenses Without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for an Effective Date, was adopted.

- E. Resolution 2022-21, Adopting a Policy for Reimbursement of District Travel Expenses; and Providing for Severability and an Effective Date**

Mr. Wrathell presented Resolution 2022-21.

On MOTION by Mr. Caputo and seconded by Mr. Meath, with all in favor, Resolution 2022-21, Adopting a Policy for Reimbursement of District Travel Expenses; and Providing for Severability and an Effective Date, was adopted.

- F. Resolution 2022-22, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date**

Mr. Wrathell presented Resolution 2022-22.

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On MOTION by Mr. Caputo and seconded by Mr. Meath, with all in favor, Resolution 2022-22, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date, was adopted.

G. Resolution 2022-23, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date

Mr. Wrathell presented Resolution 2022-23.

On MOTION by Mr. Caputo and seconded by Mr. Smith, with all in favor, Resolution 2022-23, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date, was adopted.

H. Consideration of E-Verify Requirements Memorandum

Mr. Earlywine presented the E-Verify Memo related to the requirement for all employers to verify employment eligibility utilizing the E-Verify System and the requirement for the CDD to enroll with E-Verify and enter into a Memorandum of Understanding (MOU) with E-Verify.

On MOTION by Mr. Meath and seconded by Mr. Caputo, with all in favor, the acknowledging the E-Verify Memo requirements, as set forth in the KE Law Group PLLC Memorandum, and authorizing enrollment and utilization of the E-Verify program, was approved.

BOND FINANCING RELATED MATTERS

NINTH ORDER OF BUSINESS

Consideration of the Following Bond Financing Related Matters:

A. Bond Financing Team Funding Agreement

Mr. Wrathell presented the Bond Financing Team Funding Agreement.

On MOTION by Mr. Caputo and seconded by Mr. Meath, with all in favor, the Bond Financing Team Funding Agreement, was approved.

474 **B. Engagement of Bond Financing Professionals**

475 **I. Underwriter: *FMSbonds, Inc.***

476 Mr. Wrathell presented the FMSbonds, Inc., Engagement Letter to serve as Underwriter
477 and for G-17 Disclosure. The Underwriter's fee would be 2% of the par amount of the bonds
478 issued.

479

480 **On MOTION by Mr. Caputo and seconded by Mr. Smith, with all in favor, the**
481 **FMSbonds, Inc., Engagement Letter for Underwriter Services and G-17**
482 **Disclosure, in an amount not-to-exceed the Underwriter's fee of 2% of the par**
483 **amount of the bonds issued, was approved.**

484

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486 **II. Bond Counsel: *Greenberg Traurig, P.A.***

487 Mr. Wrathell presented the Greenberg Traurig, P.A., Engagement Letter to serve as
488 Bond Counsel. The fee would be \$55,000 per bond issue, which would be paid from the bond
489 costs of issuance and would not be charged if bonds are not issued.

490

491 **On MOTION by Mr. Caputo and seconded by Mr. Smith, with all in favor, the**
492 **Greenberg Traurig, P.A., Engagement Letter for Bond Counsel Services, was**
493 **approved.**

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495

496 **III. Trustee, Paying Agent and Registrar: *U.S. Bank, N.A.***

497 Mr. Wrathell presented the U.S. Bank, N.A., Engagement Letter to serve as Trustee,
498 Paying Agent and Registrar. Discussion ensued regarding which bank would serve in this
499 capacity. The consensus was that Regions Bank was the preferred entity. Staff would secure a
500 proposal from Regions Bank for ratification at the next meeting.

501

502 **On MOTION by Mr. Caputo and seconded by Mr. Meath, with all in favor,**
503 **engaging Regions Bank to serve as Trustee, Paying Agent and Registrar, at the**
504 **standard rate schedule extended to other CDDs, was approved.**

505

506

507 **C. Engineer's Report**

508 Mr. LaCoursiere presented the Engineer's Report, dated January 10, 2022, and noted
509 the following:

510 ➤ The Engineer’s Report summarizes the project, including the Site Description and the
511 proposed Capital Improvement Plan (CIP), which includes 82 Single-Family and 234 Townhome
512 residential units, for a total of 316 units.

513 ➤ The CIP infrastructure includes the roadway improvements, stormwater management
514 system, water and wastewater utilities, hardscape, landscape, irrigation, street lights,
515 underground electrical utility plan, recreational amenities, conservation/mitigation, off-site
516 improvements and professional services.

517 ➤ The Opinion of Probable Costs, included in Table 5, would be amended to reflect the
518 utility connection fees as previously discussed, increasing the current total from approximately
519 \$13.349 million to approximately \$15 million.

520 Mr. Sanford asked if the total acres of wetland mitigation, shown under the
521 “Environmental Conservation/Mitigation” heading on Page 4, was intended to be zero. Mr.
522 LaCoursiere stated the decimal was mistakenly omitted; the correct acreage for wetland
523 mitigation would be inserted as appropriate.

524 Mr. LaCoursiere stated that there are no impact fees applicable to this CDD for the
525 development of the project; the utility connection fees would be included.

526 Mr. Earlywine stated that the total in the bond Resolution would be adjusted
527 accordingly. Mr. Sanford stated the total was currently \$18 million. Mr. Earlywine stated the
528 total must correlate with the Assessment Report, which would be updated once the connection
529 fees are added to the Engineer’s Report.

530 **D. Master Special Assessment Methodology Report**

531 Mr. Wrathell presented the Master Special Assessment Methodology Report, dated
532 January 10, 2022. He reviewed the pertinent information in each section including the
533 Development Program, CIP, Financing Program, Assessment Methodology, lienability tests,
534 True-up Mechanism and the Appendix Tables. He noted the following:

535 ➤ The CDD’s boundaries encompass approximately 126.725 acres.

536 ➤ The Developer is CRE-KL Silver Oaks Owner, LLC.

537 ➤ 82 Single-Family homes and 234 Townhomes are planned, for a total of 316 units.

538 ➤ The current CIP, estimated at \$13.349 million, would be updated to include the utility
539 connection fees.

540 ➤ The total par amount of bonds, currently estimated at \$17,275,000, would be updated
541 based upon the adjusted Engineer's Report.

542 Mr. Earlywine stated the projected increase to \$15.239 million represented an increase
543 of approximately 30%. Discussion ensued about increasing the assessment cap and the
544 maximum for the Bond Validation Resolution to \$19,750,000.

545 Mr. Earlywine stated that the Engineer's Report and the Master Methodology would be
546 approved in conjunction with the Resolution and did not require separate motions.

547 **E. Resolution 2022-24, Designating a Date, Time, and Location of a Public Hearing**
548 **Regarding the District's Intent to Use the Uniform Method for the Levy, Collection,**
549 **and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section**
550 **197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing;**
551 **and Providing an Effective Date**

552 Mr. Wrathell presented Resolution 2022-24. This Resolution enables placement of the
553 assessments on the tax bill utilizing the Property Appraiser and Tax Collector. Due to the
554 statutory cutoff date, assessments would not be included in the tax bill until November 2023.

555

556 **On MOTION by Mr. Caputo and seconded by Mr. Meath, with all in favor,**
557 **Resolution 2022-24, Designating March 21, 2022 at 11:00 a.m., at the offices of**
558 **Culpepper and Terpening, Inc., 2960 South 25th Street, Fort Pierce, Florida**
559 **34981, as the Date, Time, and Location of a Public Hearing Regarding the**
560 **District's Intent to Use the Uniform Method for the Levy, Collection, and**
561 **Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section**
562 **197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such**
563 **Hearing; and Providing an Effective Date, was adopted.**

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565

566 **F. Resolution 2022-25, Declaring Special Assessments; Designating the Nature and**
567 **Location of the Proposed Improvements; Declaring the Total Estimated Cost of the**
568 **Improvements, the Portion to be Paid By Assessments, and the Manner and Timing in**
569 **Which the Assessments are to be Paid; Designating the Lands Upon Which the**
570 **Assessments Shall be Levied; Providing for an Assessment Plat and a Preliminary**
571 **Assessment Roll; Addressing the Setting of Public Hearings; Providing for Publication**
572 **of this Resolution; and Addressing Conflicts, Severability and an Effective Date**

573 Mr. Wrathell presented Resolution 2022-25 and read the title. Mr. Earlywine stated the
574 not-to-exceed number increased to \$15.239 million for the Engineer's Report estimated costs;
575 therefore, the maximum assessments would be increased to \$19.750 million.

576

577 **On MOTION by Ms. Smith and seconded by Mr. Seifel, with all in favor,**
578 **Resolution 2022-25, Declaring Special Assessments; Designating the Nature and**
579 **Location of the Proposed Improvements; Declaring the Total Estimated Cost of**
580 **the Improvements, the Portion to be Paid By Assessments, and the Manner**
581 **and Timing in Which the Assessments are to be Paid; Designating the Lands**
582 **Upon Which the Assessments Shall be Levied; Providing for an Assessment Plat**
583 **and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings**
584 **for March 21, 2022 at 11:00 a.m., at the offices of Culpepper and Terpening,**
585 **Inc., 2960 South 25th Street, Fort Pierce, Florida 34981; Providing for**
586 **Publication of this Resolution; and Addressing Conflicts, Severability and an**
587 **Effective Date, was adopted.**

588

589

590 **G. Resolution 2022-26, Authorizing the Issuance of Not to Exceed \$18,000,000 Aggregate**
591 **Principal Amount of Silver Oaks Community Development District Special Assessment**
592 **Bonds, in One or More Series, to Pay All or a Portion of the Design, Acquisition,**
593 **Construction Costs of Certain Public Infrastructure Improvements, Including, But Not**
594 **Limited to, Stormwater Management and Control Facilities, Including, But Not Limited**
595 **to, Related Earthwork and Acquisition or Conveyance of Lands Relating Thereto;**
596 **Roadway Improvements; Water and Wastewater Systems, Including Connection**
597 **Charges; Water Reuse Facilities; Landscaping, Conservation Areas, Hardscaping and**
598 **Irrigation in Public Rights-Of-Way; Public Amenities; Entrance Features;**
599 **Undergrounding Differential Cost of Utilities; and All Related Soft and Incidental Costs**
600 **(Collectively, the "Project"), Pursuant to Chapter 190, Florida Statutes, as Amended;**
601 **Appointing U.S. Bank National Association to Serve as Trustee; Approving the**
602 **Execution and Delivery of a Master Trust Indenture and a Supplemental Trust**
603 **Indenture In Substantially The Forms Attached Hereto; Providing that Such Bonds**
604 **Shall Not Constitute a Debt, Liability or Obligation of Silver Oaks Community**
605 **Development District (Except as Otherwise Provided Herein), St. Lucie County, Florida,**
606 **or of the State of Florida or of Any Other Political Subdivision Thereof, But Shall Be**
607 **Payable Solely From Special Assessments Assessed And Levied on the Property Within**

608 the District Benefited by the Project and Subject to Assessment; Providing for the
609 Judicial Validation of Such Bonds; and Providing for Other Related Matters

610 Mr. Sanford presented Resolution 2022-26, which accomplishes the following:

611 ➤ Authorizes issuance of not to exceed \$19,750,000 aggregate principal amount.

612 ➤ Authorizes and directs District Counsel and Bond Counsel to proceed with filing for
613 validation.

614 ➤ Authorizes and approves the execution and delivery of the Master Trust Indenture and
615 the Supplemental Trust Indenture.

616 ➤ Appoints Regions Bank as the Trustee, Registrar and Paying Agent.

617 The following changes were made to Resolution 2022-26:

618 Title, Section 1 and where necessary: Change "18,000,000" to "19,750,000"

619 Title, Section 6 and where necessary: Change "U.S. Bank National Association" to
620 "Regions Bank"

621

622 **On MOTION by Mr. Caputo and seconded by Mr. Meath, with all in favor,**
623 **Resolution 2022-26, as amended, Authorizing the Issuance of Not to Exceed**
624 **\$19,750,000 Aggregate Principal Amount of Silver Oaks Community**
625 **Development District Special Assessment Bonds, in One or More Series, to Pay**
626 **All or a Portion of the Design, Acquisition, Construction Costs of Certain Public**
627 **Infrastructure Improvements, Including, But Not Limited to, Stormwater**
628 **Management and Control Facilities, Including, But Not Limited to, Related**
629 **Earthwork and Acquisition or Conveyance of Lands Relating Thereto; Roadway**
630 **Improvements; Water and Wastewater Systems, Including Connection Charges;**
631 **Water Reuse Facilities; Landscaping, Conservation Areas, Hardscaping and**
632 **Irrigation in Public Rights-Of-Way; Public Amenities; Entrance Features;**
633 **Undergrounding Differential Cost of Utilities; and All Related Soft and**
634 **Incidental Costs (Collectively, the "Project"), Pursuant to Chapter 190, Florida**
635 **Statutes, as Amended; Appointing Regions Bank to Serve as Trustee; Approving**
636 **the Execution and Delivery of a Master Trust Indenture and a Supplemental**
637 **Trust Indenture In Substantially The Forms Attached Hereto; Providing that**
638 **Such Bonds Shall Not Constitute a Debt, Liability or Obligation of Silver Oaks**
639 **Community Development District (Except as Otherwise Provided Herein), St.**
640 **Lucie County, Florida, or of the State of Florida or of Any Other Political**
641 **Subdivision Thereof, But Shall Be Payable Solely From Special Assessments**
642 **Assessed And Levied on the Property Within the District Benefited by the**
643 **Project and Subject to Assessment; Providing for the Judicial Validation of Such**
644 **Bonds; and Providing for Other Related Matters, was adopted.**

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647 Mr. Sanford stated he would forward the revised Resolution and Exhibits to Staff.

648

649 **TENTH ORDER OF BUSINESS**

Staff Reports

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651 **A. District Counsel: *KE Law Group, PLLC***

652 There was no report.

653 **B. District Engineer [Interim]: *Michael B. Schorah and Associates, Inc.***

654 There was no report.

655 **C. District Manager: *Wrathell, Hunt and Associates, LLC***

656 The next meeting will be held on March 21, 2022.

657

658 **ELEVENTH ORDER OF BUSINESS**

Board Members' Comments/Requests

659

660 There were no Board Members' comments or requests.

661

662 **TWELFTH ORDER OF BUSINESS**

Public Comments

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664 No members of the public spoke.

665

666 **THIRTEENTH ORDER OF BUSINESS**

Adjournment

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668 There being nothing further to discuss, the meeting adjourned.

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670 **On MOTION by Mr. Caputo and seconded by Ms. Smith, with all in favor, the**
671 **meeting adjourned at 12:58 p.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair