

COLBERT LANDINGS

**COMMUNITY DEVELOPMENT
DISTRICT**

BOARD OF SUPERVISORS

May 1, 2025

**REGULAR MEETING AND
AUDIT COMMITTEE
MEETING AGENDA**

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Colbert Landings 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

April 24, 2025

ATTENDEES:

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

Board of Supervisors

Colbert Landings Community Development District

Dear Board Members:

The Board of Supervisors of the Colbert Landings Community Development District will hold a Regular Meeting and Audit Committee Meeting on May 1, 2025 at 12:30 p.m., at the Flagler County Government Services Building, 1769 E. Moody Blvd., Bldg. 2, 1st Floor Conference Room, Bunnell, Florida 32110. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consideration of Resolution 2025-01, Approving a Proposed Budget for Fiscal Year 2026 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
4. Consideration of Resolution 2025-02, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for the Fiscal Year 2025/2026 and Providing for an Effective Date
5. Recess Regular Meeting/Commencement of Audit Selection Committee Meeting
6. Review of Responses to Request for Proposals (RFP) for Annual Audit Services
 - A. Affidavit of Publication
 - B. RFP Package
 - C. Respondent(s)
 - I. Berger, Toombs, Elam, Gaines & Frank
 - II. DiBartolomeo, McBee, Hartley & Barnes, P.A.
 - III. Grau & Associates
 - D. Auditor Evaluation Matrix/Ranking

7. Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting
8. Consideration of Resolution 2025-03, Approving the Florida Statewide Mutual Aid Agreement; Providing for Severability; and Providing for an effective Date
9. Consideration of Resolution 2025-04 Designating the Location of the Local District Records Office and Providing an Effective Date
10. Discussion: Rules for Stormwater Ponds and Wetland Areas
11. Ratification Items:
 - A. Fiscal Year 2025 Funding Agreements
 - I. Meritage Homes of Florida, Inc.
 - II. Taylor Morrison of Florida, Inc.
 - B. Acquisition of District Improvements [Phase 1]
 - C. Wal-Rose, Inc. Acquisition and Warranty Acknowledgement
 - D. FPL LED Lighting Agreement [Phase 2 Colbert Landings]
 - E. The Lake Doctors, Inc. Agreement for Lake Management Services
 - F. OnSight Industries, LLC Proposal W000394439 for Pond Signs
12. Acceptance of Unaudited Financial Statements as of March 31, 2025
13. Approval of August 1, 2024 Public Hearing and Regular Meeting Minutes
14. Staff Reports
 - A. District Counsel: *Kilinski | Van Wyk, PLLC*
 - B. District Engineer: *Gulfstream Design Group, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - UPCOMING MEETINGS
 - June 5, 2025 at 12:30 PM
 - August 7, 2025 at 12:30 PM
 - September 4, 2025 at 12:30 PM

○ QUORUM CHECK

SEAT 1	MICHAEL OWENS	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	MARTHA SCHIFFER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	CECIL CAMACHO	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	MEGAN GERMINO	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	ROSE BOCK	☐ IN PERSON	☐ PHONE	☐ NO

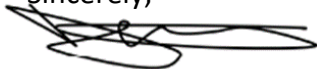
15. Board Members' Comments/Requests

16. Public Comments

17. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 909-7930.

Sincerely,



Daniel Rom
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 528 064 2804

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

3

RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2026 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Colbert Landings Community Development District ("**District**") prior to June 15, 2025, a proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2026**"); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2026 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: _____

HOURL: 12:30 p.m.

LOCATION: Flagler County Government Services Building,
1769 E. Moody Blvd., Bldg. 2
1st Floor Conference Room
Bunnell, Florida 32110

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Palm Coast and Flagler County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

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

PASSED AND ADOPTED THIS 1ST DAY OF MAY, 2025.

ATTEST:

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget for Fiscal Year 2026

Exhibit A: Proposed Budget for Fiscal Year 2026

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2026**

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
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**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025			
	Adopted Budget FY 2025	Actual through 03/31/2025	Projected through 9/30/2025	Total Actual & Projected Revenue & Expenditures
REVENUES				Proposed Budget FY 2026
Assessment levy: on-roll - gross				\$ 298,828
Allowable discounts (4%)				(11,953)
Assessment levy: on-roll - net				286,875
Landowner contribution	\$ 687,420	\$ 52,814	\$ 334,401	\$ 378,607
Total revenues	687,420	52,814	334,401	378,607
				651,323
EXPENDITURES				
Professional & administrative				
Supervisors	1,288	-	1,288	1,288
Management/accounting/recording	48,000	24,000	24,000	48,000
Legal	15,000	1,439	3,500	4,939
Engineering	2,000	-	2,000	2,000
Audit	6,700	-	5,300	5,300
Arbitrage rebate calculation	1,000	-	1,000	1,000
Dissemination agent	2,000	1,000	1,000	2,000
Dissemination agent - 2nd bond series*	-	-	-	-
Trustee	4,500	8,492	-	8,492
EMMA Software Service	-	-	-	-
Telephone	200	100	100	200
Postage	500	22	478	500
Printing & binding	500	250	250	500
Legal advertising	1,500	-	1,500	1,500
Annual special district fee	175	175	-	175
Insurance	5,500	5,200	-	5,200
Contingencies/bank charges	750	547	203	750
Website hosting & maintenance	705	705	-	705
Website ADA compliance	210	-	210	210
Tax collector	-	123	-	123
Total professional & administrative	90,528	42,053	40,829	82,882
				104,055

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2026**

	Fiscal Year 2025			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 03/31/2025	Projected through 9/30/2025		
Field operations					
Field operations accounting	2,400	-	2,400	2,400	2,400
Landscape maintenance	250,000	5,279	44,916	50,195	125,000
Landscape replacement	5,000	-	-	-	15,000
Irrigation repairs	3,500	-	3,500	3,500	3,500
Pond maintenance	20,000	-	12,000	12,000	24,000
Wetland monitoring	10,000	-	10,000	10,000	10,000
Nuisance exotic plant removal	2,500	-	9,938	9,938	19,876
Walking trails	2,500	-	2,500	2,500	2,500
Dog stations	3,000	-	3,000	3,000	3,000
Lift station	10,000	-	10,000	10,000	10,000
Pressure washing	7,500	-	7,500	7,500	7,500
Misc. repairs & replacements	10,000	-	-	-	10,000
Holiday lights	5,000	-	5,000	5,000	5,000
Amenities					
Operations Management	40,392	6,732	33,660	40,392	40,392
Pool maintenance	12,000	-	6,000	6,000	12,000
Repairs & maintenance	3,500	2,836	664	3,500	3,500
Court maintenance	1,500	-	1,500	1,500	1,500
Tot lot maintenance	1,500	-	1,500	1,500	1,500
Janitorial	9,600	-	4,800	4,800	9,600
Access control/monitoring	14,500	-	14,500	14,500	14,500
Potable water	1,500	-	1,500	1,500	1,500
Electricity - amenity	5,000	-	5,000	5,000	5,000
Internet	2,000	-	2,000	2,000	2,000
Insurance - property	25,000	-	25,000	25,000	90,000
Utilities					
Electricity - common	12,000	-	12,000	12,000	12,000
Water	75,000	-	-	-	-
Streetlights	62,000	-	62,000	62,000	62,000
Total field operations	596,892	14,847	280,878	295,725	493,268
Total expenditures	687,420	56,900	321,707	378,607	597,323
Excess/(deficiency) of revenues over/(under) expenditures	-	(4,086)	12,694	-	54,000
OTHER FINANCING SOURCES					
Transfer in	-	2	-	2	-
Total other financing sources	-	2	-	2	-
Net increase/(decrease) of fund balance	-	(4,084)	12,694	2	54,000
Fund balance - beginning (unaudited)	-	(8,608)	(12,694)	(8,608)	(8,608)
Fund balance - ending (projected)	-	(12,694)	-	(8,608)	45,392
Unassigned	-	(12,694)	-	(8,608)	45,392
Fund balance - ending	\$ -	\$ (12,694)	\$ -	\$ (8,608)	\$ 45,392

* These items will be realized when bonds are issued

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	1,288
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed	
Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	15,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,400
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt	
Dissemination agent - 2nd bond series*	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt	
Trustee	8,500
Annual fee for the service provided by trustee, paying agent and registrar.	
EMMA	2,000
Disclosure Technology Services, LLC EMMA filing assistance software license agreement for quarterly disclosure reporting	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,350
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
Tax collector	5,977

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Field operations

Field operations accounting	2,400
Landscape maintenance	125,000
Landscape replacement	15,000
Irrigation repairs	3,500
Pond maintenance	24,000
Wetland monitoring	10,000
Nuisance exotic plant removal	19,876
Walking trails	2,500
Dog stations	3,000
Lift station	10,000
Pressure washing	7,500
Misc. repairs & replacements	10,000
Holiday lights	5,000

Amenities

Operations Management	40,392
Pool maintenance	12,000
Repairs & maintenance	3,500
Court maintenance	1,500
Tot lot maintenance	1,500
Janitorial	9,600
Access control/monitoring	14,500
Potable water	1,500
Electricity - amenity	5,000
Internet	2,000
Insurance - property	90,000

Utilities

Electricity - common	12,000
Streetlights	62,000
Total expenditures	<u><u>\$ 597,323</u></u>

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023-1 AND SERIES 2023-2
FISCAL YEAR 2026**

	Fiscal Year 2025				Proposed Budget FY 2026
	Adopted Budget FY 2025	Actual through 3/31/2025	Projected through 9/30/2025	Total Actual & Projected	
REVENUES					
Assessment levy: on-roll - Series 2023-1					\$ 159,788
Assessment levy: on-roll - Series 2023-2					151,843
Allowable discounts (4%)					(12,465)
Net assessment levy - on-roll					<u>299,166</u>
Assessment levy: off-roll - Series 2023-1	\$ 152,926	\$ -	\$ 152,926	\$ 152,926	-
Assessment levy: off-roll - Series 2023-2	142,732	91,756	50,976	142,732	-
Assessment prepayments	-	36,274	-	-	-
Lot closings	-	1,363	-	-	-
Interest	-	4,635	-	4,635	-
Total revenues	<u>295,658</u>	<u>134,028</u>	<u>203,902</u>	<u>300,293</u>	<u>299,166</u>
EXPENDITURES					
Debt service					
Principal - Series 2023-1	25,000	-	25,000	25,000	30,000
Principal - Series 2023-2	25,000	-	25,000	25,000	25,000
Interest - Series 2023-1	124,750	62,375	62,375	124,750	121,340
Interest - Series 2023-2	115,970	57,985	57,985	115,970	114,683
Tax collector	-	-	-	-	6,233
Total expenditures	<u>290,720</u>	<u>120,360</u>	<u>170,360</u>	<u>290,720</u>	<u>297,256</u>
Excess/(deficiency) of revenues over/(under) expenditures	4,938	13,668	33,542	9,573	1,910
OTHER FINANCING SOURCES/(USES)					
Transfers in	-	-	12,685	12,685	-
Total other financing sources/(uses)	<u>-</u>	<u>-</u>	<u>12,685</u>	<u>12,685</u>	<u>-</u>
Net increase/(decrease) in fund balance	4,938	13,668	46,227	22,258	1,910
Fund balance:					
Beginning fund balance (unaudited)	749,652	281,022	294,690	281,022	303,280
Ending fund balance (projected)	<u>\$ 754,590</u>	<u>\$ 294,690</u>	<u>\$ 340,917</u>	<u>\$ 303,280</u>	<u>305,190</u>
Use of fund balance:					
Debt service reserve account balance (required) - Series 2023-1					(76,463)
Debt service reserve account balance (required) - Series 2023-2					(71,366)
Interest expense - November 1, 2026 - Series 2023-1					(59,898)
Interest expense - November 1, 2026 - Series 2023-2					(56,698)
Projected fund balance surplus/(deficit) as of September 30, 2026					<u>\$ 40,765</u>

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			60,670.00	60,670.00	2,000,000.00
05/01/26	30,000.00	5.150%	60,670.00	90,670.00	1,970,000.00
11/01/26			59,897.50	59,897.50	1,970,000.00
05/01/27	30,000.00	5.150%	59,897.50	89,897.50	1,940,000.00
11/01/27			59,125.00	59,125.00	1,940,000.00
05/01/28	30,000.00	5.150%	59,125.00	89,125.00	1,910,000.00
11/01/28			58,352.50	58,352.50	1,910,000.00
05/01/29	30,000.00	5.150%	58,352.50	88,352.50	1,880,000.00
11/01/29			57,580.00	57,580.00	1,880,000.00
05/01/30	35,000.00	5.350%	57,580.00	92,580.00	1,845,000.00
11/01/30			56,643.75	56,643.75	1,845,000.00
05/01/31	35,000.00	5.350%	56,643.75	91,643.75	1,810,000.00
11/01/31			55,707.50	55,707.50	1,810,000.00
05/01/32	40,000.00	5.350%	55,707.50	95,707.50	1,770,000.00
11/01/32			54,637.50	54,637.50	1,770,000.00
05/01/33	40,000.00	5.350%	54,637.50	94,637.50	1,730,000.00
11/01/33			53,567.50	53,567.50	1,730,000.00
05/01/34	40,000.00	5.350%	53,567.50	93,567.50	1,690,000.00
11/01/34			52,497.50	52,497.50	1,690,000.00
05/01/35	45,000.00	6.050%	52,497.50	97,497.50	1,645,000.00
11/01/35			51,136.25	51,136.25	1,645,000.00
05/01/36	45,000.00	6.050%	51,136.25	96,136.25	1,600,000.00
11/01/36			49,775.00	49,775.00	1,600,000.00
05/01/37	50,000.00	6.050%	49,775.00	99,775.00	1,550,000.00
11/01/37			48,262.50	48,262.50	1,550,000.00
05/01/38	55,000.00	6.050%	48,262.50	103,262.50	1,495,000.00
11/01/38			46,598.75	46,598.75	1,495,000.00
05/01/39	55,000.00	6.050%	46,598.75	101,598.75	1,440,000.00
11/01/39			44,935.00	44,935.00	1,440,000.00
05/01/40	60,000.00	6.050%	44,935.00	104,935.00	1,380,000.00
11/01/40			43,120.00	43,120.00	1,380,000.00
05/01/41	65,000.00	6.050%	43,120.00	108,120.00	1,315,000.00
11/01/41			41,153.75	41,153.75	1,315,000.00
05/01/42	70,000.00	6.050%	41,153.75	111,153.75	1,245,000.00
11/01/42			39,036.25	39,036.25	1,245,000.00
05/01/43	70,000.00	6.050%	39,036.25	109,036.25	1,175,000.00
11/01/43			36,918.75	36,918.75	1,175,000.00
05/01/44	75,000.00	6.050%	36,918.75	111,918.75	1,100,000.00
11/01/44			34,650.00	34,650.00	1,100,000.00
05/01/45	80,000.00	6.300%	34,650.00	114,650.00	1,020,000.00
11/01/45			32,130.00	32,130.00	1,020,000.00
05/01/46	85,000.00	6.300%	32,130.00	117,130.00	935,000.00
11/01/46			29,452.50	29,452.50	935,000.00
05/01/47	95,000.00	6.300%	29,452.50	124,452.50	840,000.00
11/01/47			26,460.00	26,460.00	840,000.00
05/01/48	100,000.00	6.300%	26,460.00	126,460.00	740,000.00

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/48			23,310.00	23,310.00	740,000.00
05/01/49	105,000.00	6.300%	23,310.00	128,310.00	635,000.00
11/01/49			20,002.50	20,002.50	635,000.00
05/01/50	110,000.00	6.300%	20,002.50	130,002.50	525,000.00
11/01/50			16,537.50	16,537.50	525,000.00
05/01/51	120,000.00	6.300%	16,537.50	136,537.50	405,000.00
11/01/51			12,757.50	12,757.50	405,000.00
05/01/52	125,000.00	6.300%	12,757.50	137,757.50	280,000.00
11/01/52			8,820.00	8,820.00	280,000.00
05/01/53	135,000.00	6.300%	8,820.00	143,820.00	145,000.00
11/01/53			4,567.50	4,567.50	145,000.00
05/01/54	145,000.00	6.300%	4,567.50	149,567.50	-
Total	2,000,000.00		2,356,605.00	4,356,605.00	

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-2 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/25			57,341.25	57,341.25	1,890,000.00
05/01/26	25,000.00	5.150%	57,341.25	82,341.25	1,865,000.00
11/01/26			56,697.50	56,697.50	1,865,000.00
05/01/27	25,000.00	5.150%	56,697.50	81,697.50	1,840,000.00
11/01/27			56,053.75	56,053.75	1,840,000.00
05/01/28	30,000.00	5.150%	56,053.75	86,053.75	1,810,000.00
11/01/28			55,281.25	55,281.25	1,810,000.00
05/01/29	30,000.00	5.150%	55,281.25	85,281.25	1,780,000.00
11/01/29			54,508.75	54,508.75	1,780,000.00
05/01/30	30,000.00	5.350%	54,508.75	84,508.75	1,750,000.00
11/01/30			53,706.25	53,706.25	1,750,000.00
05/01/31	35,000.00	5.350%	53,706.25	88,706.25	1,715,000.00
11/01/31			52,770.00	52,770.00	1,715,000.00
05/01/32	35,000.00	5.350%	52,770.00	87,770.00	1,680,000.00
11/01/32			51,833.75	51,833.75	1,680,000.00
05/01/33	40,000.00	5.350%	51,833.75	91,833.75	1,640,000.00
11/01/33			50,763.75	50,763.75	1,640,000.00
05/01/34	40,000.00	5.350%	50,763.75	90,763.75	1,600,000.00
11/01/34			49,693.75	49,693.75	1,600,000.00
05/01/35	40,000.00	6.050%	49,693.75	89,693.75	1,560,000.00
11/01/35			48,483.75	48,483.75	1,560,000.00
05/01/36	45,000.00	6.050%	48,483.75	93,483.75	1,515,000.00
11/01/36			47,122.50	47,122.50	1,515,000.00
05/01/37	50,000.00	6.050%	47,122.50	97,122.50	1,465,000.00
11/01/37			45,610.00	45,610.00	1,465,000.00
05/01/38	50,000.00	6.050%	45,610.00	95,610.00	1,415,000.00
11/01/38			44,097.50	44,097.50	1,415,000.00
05/01/39	55,000.00	6.050%	44,097.50	99,097.50	1,360,000.00
11/01/39			42,433.75	42,433.75	1,360,000.00
05/01/40	55,000.00	6.050%	42,433.75	97,433.75	1,305,000.00
11/01/40			40,770.00	40,770.00	1,305,000.00
05/01/41	60,000.00	6.050%	40,770.00	100,770.00	1,245,000.00
11/01/41			38,955.00	38,955.00	1,245,000.00
05/01/42	65,000.00	6.050%	38,955.00	103,955.00	1,180,000.00
11/01/42			36,988.75	36,988.75	1,180,000.00
05/01/43	70,000.00	6.050%	36,988.75	106,988.75	1,110,000.00
11/01/43			34,871.25	34,871.25	1,110,000.00
05/01/44	75,000.00	6.050%	34,871.25	109,871.25	1,035,000.00
11/01/44			32,602.50	32,602.50	1,035,000.00
05/01/45	75,000.00	6.300%	32,602.50	107,602.50	960,000.00
11/01/45			30,240.00	30,240.00	960,000.00
05/01/46	80,000.00	6.300%	30,240.00	110,240.00	880,000.00
11/01/46			27,720.00	27,720.00	880,000.00
05/01/47	85,000.00	6.300%	27,720.00	112,720.00	795,000.00
11/01/47			25,042.50	25,042.50	795,000.00
05/01/48	95,000.00	6.300%	25,042.50	120,042.50	700,000.00
11/01/48			22,050.00	22,050.00	700,000.00
05/01/49	100,000.00	6.300%	22,050.00	122,050.00	600,000.00

11/01/49			18,900.00	18,900.00	600,000.00
05/01/50	105,000.00	6.300%	18,900.00	123,900.00	495,000.00
11/01/50			15,592.50	15,592.50	495,000.00
05/01/51	110,000.00	6.300%	15,592.50	125,592.50	385,000.00
11/01/51			12,127.50	12,127.50	385,000.00
05/01/52	120,000.00	6.300%	12,127.50	132,127.50	265,000.00
11/01/52			8,347.50	8,347.50	265,000.00
05/01/53	130,000.00	6.300%	8,347.50	138,347.50	135,000.00
11/01/53			4,252.50	4,252.50	135,000.00
05/01/54	135,000.00	6.300%	4,252.50	139,252.50	-
Total	1,890,000.00		2,229,715.00	4,119,715.00	

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2026 ASSESSMENTS**

On-Roll Assessments

Series 2023-1 (AA1)

Product/Parcel	Units	FY 2026 O&M Contribution per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Contribution and Assessment per Unit	FY 2025 Total Assessment per Unit
SF 50'	93	\$ 1,363.27	\$ 1,449.98	\$ 2,813.25	\$ 1,362.98
SF 60'	16	1,635.91	1,739.97	3,375.88	1,635.57
Total	109				

Series 2023-2 (AA2)

Product/Parcel	Units	FY 2026 O&M Contribution per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Contribution and Assessment per Unit	FY 2025 Total Assessment per Unit
SF 50'	89	\$ 1,363.27	\$ 1,448.88	\$ 2,812.15	\$ 1,361.95
SF 60' with Easement	11	1,635.91	1,448.88	3,084.79	\$ 1,361.95
SF 60'	4	1,635.91	1,738.66	3,374.57	1,634.34
Total	104				

Landowner Contribution (GF)

Product/Parcel	Units	FY 2026 O&M Contribution per Unit	FY 2026 DS Assessment per Unit	FY 2026 Total Contribution and Assessment per Unit	FY 2025 Total Assessment per Unit
SF 50'	192	Dev Contri	\$ -	\$ -	n/a
SF 60'	77	Dev Contri	-	-	n/a
Total	269				

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2025-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND
LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE
DISTRICT FOR THE FISCAL YEAR 2025/2026 AND PROVIDING FOR AN EFFECTIVE
DATE.**

WHEREAS, Colbert Landings Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Palm Coast, Flagler County, Florida; 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; and

WHEREAS, the Board desires to adopt the annual meeting schedule for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (Fiscal Year 2025/2026), attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF COLBERT
LANDINGS COMMUNITY DEVELOPMENT DISTRICT:**

SECTION 1. The Fiscal Year 2025/2026 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.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 1st day of May, 2025.

ATTEST:

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2025/2026 MEETING SCHEDULE		
LOCATION		
<i>Flagler County Government Services Building</i>		
<i>1769 E. Moody Blvd., Bldg. 2, 1st Floor Conference Room, Bunnell, Florida 32110</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 2, 2025	Regular Meeting	12:30 PM
November 6, 2025	Regular Meeting	12:30 PM
December 4, 2025	Regular Meeting	12:30 PM
January __, 2026	Regular Meeting	12:30 PM
February 5, 2026	Regular Meeting	12:30 PM
March 5, 2026	Regular Meeting	12:30 PM
April 2, 2026	Regular Meeting	12:30 PM
May 7, 2026	Regular Meeting	12:30 PM
June 4, 2026	Regular Meeting	12:30 PM
July 2, 2026	Regular Meeting	12:30 PM
August 6, 2026	Regular Meeting	12:30 PM
September 3, 2026	Regular Meeting	12:30 PM

Exception

**The January meeting date is on the New Years' Day holiday.*

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

6A

Serial Number
25-00084G

Palm Coast Observer
Published Weekly
Palm Coast, Flagler County, Florida

COUNTY OF FLAGLER

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Palm Coast Observer a weekly newspaper published at Palm Coast, Flagler County, Florida; that the attached copy of advertisement,

being a Request for Proposals for Annual Audit Services

in the matter of Colbert Landings Community Development District

in the Court, was published in said newspaper by print in the

issues of 3/20/2025

Affiant further says that the Palm Coast Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR
ANNUAL AUDIT SERVICES**

The Colbert Landings 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, 2024, with an option for additional annual renewals, subject to mutual agreement by both parties. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure. The District is located in Clay County, Florida. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2024, be completed no later than June 30, 2025.

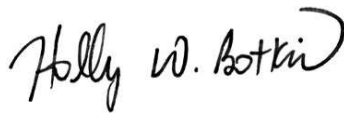
The auditing entity submitting a proposal must be duly licensed under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards," as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly 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, Colbert Landings Community Development District." Proposals must be received by 12:00 p.m., on March 27, 2025, at the office of the District Manager. Please direct all questions regarding this Notice to the District Manager.

District Manager
March 20, 2025

25-00084G



Holly Botkin

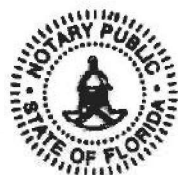
Sworn to and subscribed, and personally appeared by physical presence before me,

21st day of March, 2025 A.D.

by Holly Botkin who is personally known to me.



Notary Public, State of Florida
(SEAL)



Andrew Pagnotta
Comm.: HH 627562
Expires: Jan. 12, 2029
Notary Public - State of Florida

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

6B

**COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

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District Manager

COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Year 2024

The City of Palm Coast, Flagler County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than **March 27, 2025**, at 12:00 p.m., at the offices of District Manager, located at Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431. Proposals will be publicly opened at that time.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Submit (1) electronic copy and (1) unbound copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Colbert Landings 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.

1. Ability of Personnel. (20 Points)

2. Proposer's Experience. (20 Points)

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

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

5. Price. (20 Points)***

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.

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

6C1

**COLBERT LANDINGS
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 27, 2025

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

March 27, 2025

Colbert Landings Community Development District
Wrathell Hunt & Associates LLC
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Dear District Manager:

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

Experience

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



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

Colbert Landings Community Development District
March 27, 2025

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

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

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

Thank you again for the opportunity to submit this proposal to Colbert Landings 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)	6
Managers (2 CPA's)	2
Senior/Supervisor Accountants (3 CPA's)	3
Staff Accountants (2 CPA)	11
Computer Specialist	1
Paraprofessional	7
Administrative	<u>5</u>
Total – all personnel	35

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 Colbert Landings Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

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

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

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

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 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL 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

Clearwater Cay Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

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

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 \$3,700 for the year ended September 30, 2024. In addition, for each bond issuance that occurs in the fiscal year ended September 30, 2024, there will be an additional fee of \$1,400 per issuance. The fee is contingent upon the financial records and accounting systems of Colbert Landings 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 Colbert Landings Community Development District as of September 30, 2024. 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 – 45 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

Director – 31 years experience

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

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

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

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Director – 14 years total experience

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 34 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Paul Daly

Staff Accountant – 12 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 – 11 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
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Bryan Snyder

Staff Accountant – 10 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
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Maritza Stonebraker, CPA

Senior Accountant – 9 years

Education

- ♦ Indian River State College, B.S. – 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 – 11 years

Education

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

Professional Experience

- ◆ Accounting graduate with nine 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
--

Tifanee Terrell, CPA

Staff Accountant – 4 years

Education

- ◆ Florida Atlantic University, M.A.C.C. – 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.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Dylan Dixon

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

- ◆ Mr. Dixon 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
--

Brennen Moore

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Katie Gifford

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Rayna Zicari

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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

Deandre McFadden

Staff Accountant

Education

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

Professional Experience

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

Continuing Professional Education

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



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

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

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

DISTRICT AUDITING SERVICES FOR FISCAL YEAR 2024

The City of Palm Coast, Flagler County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than March 27, 2025, at 12:00 p.m., at the offices of District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010. Proposals will be publicly opened at that time.

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

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

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

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) unbound and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Colbert Landings Community Development District #2 Community Development District" on the face of it. Please include pricing for each additional bond issuance.

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

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal for the District's first audit for which there are no special assessment bonds, plus the lump sum cost of two (2) annual renewals, which renewals shall include services related to the District's anticipated issuance of special assessment bonds.

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

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

**COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

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

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

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

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

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

5. Price. (20 Points)***

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

Total (100 Points)

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

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

6C11

Colbert Landings Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Colbert Landings
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Colbert Landings Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The script is cursive and fluid, with the names connected together.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

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

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

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

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

➤ *Independence*

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

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Colbert Landings Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Colbert Landings Community Development District							
Prepare management letter and other special reports							
Exit conference with Colbert Landings Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Colbert Landings Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Colbert Landings Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Colbert Landings Community Development District as follows:

September 2024	\$ 3,150
September 2025 (optional)	\$ 3,300
September 2026 (optional)	\$ 3,450
September 2027 (optional)	\$ 3,600
September 2028 (optional)	\$ 3,750

In years of new debt issuance fees may be adjusted as mutually agreed upon.

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

6CIII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

COLBERT LANDINGS
Community Development District

Proposal Due: March 27, 2025
12:00PM

Submitted to:

Colbert Landings
Community Development District
c/o District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 27, 2025

Colbert Landings 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, 2024, with an option for four additional annual renewals.

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

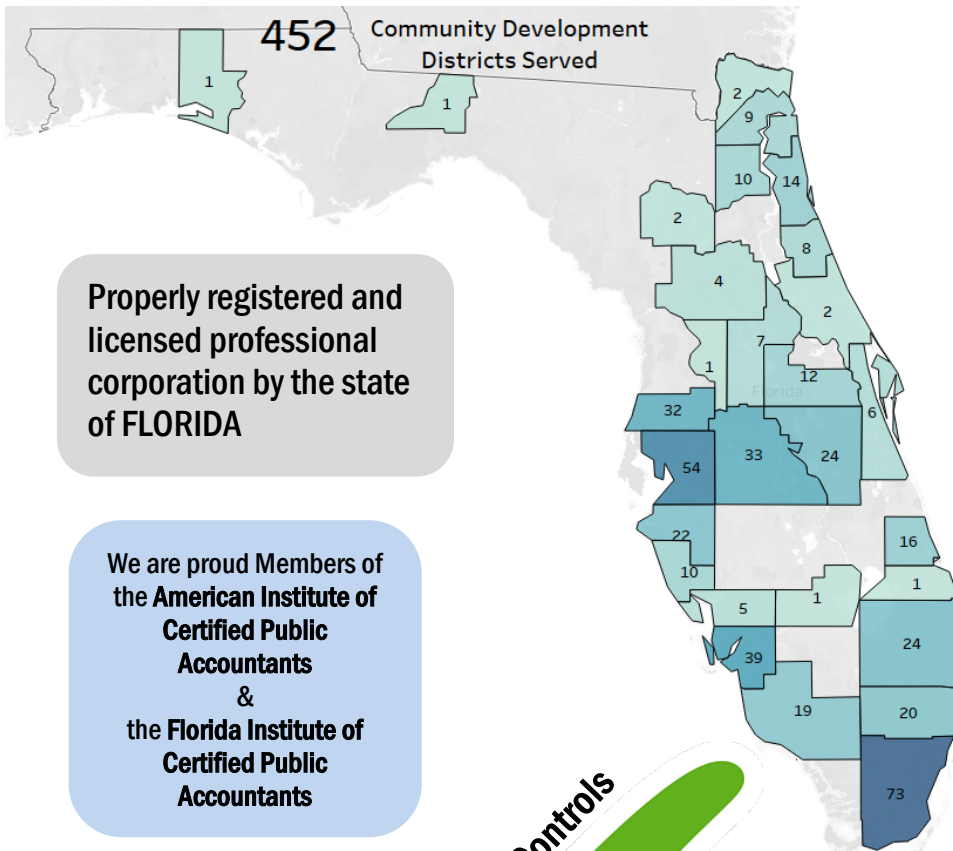


3 Partners
11 Professional Staff
2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

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

Services Provided



Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

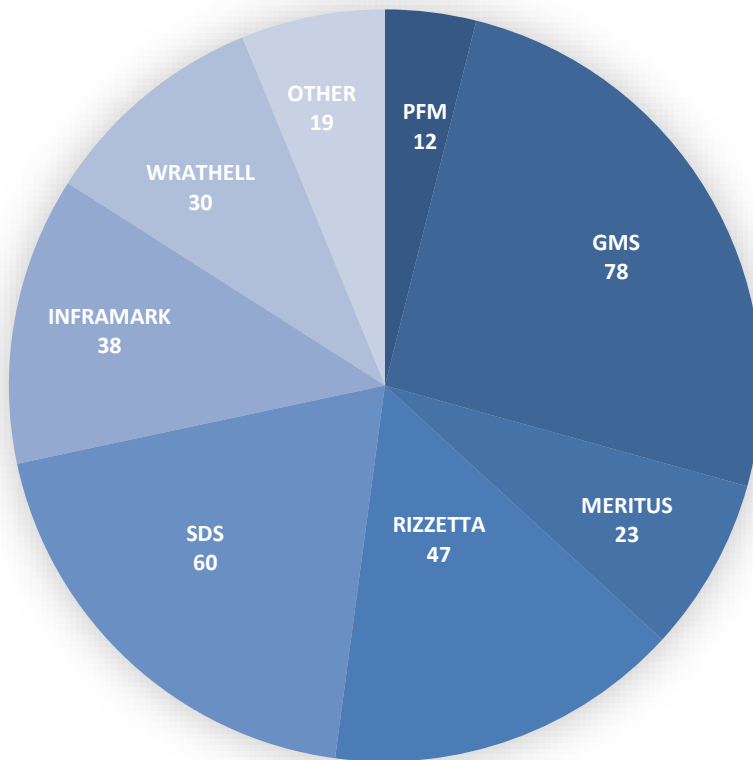
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

40 hours; Accounting,

Auditing and Other:

53 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

-David Caplivski

YOUR ENGAGEMENT TEAM

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



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	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	40
Accounting, Auditing and Other	<u>53</u>
Total Hours	<u>93</u> (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
 Master of Accounting
 Nova Southeastern University (2002)
 Bachelor of Science
 Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
 AICPA Certified Information Technology Professional (2018)
 AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts Aid to Victims of Domestic Abuse Boca Raton Airport Authority Broward Education Foundation CareerSource Brevard CareerSource Central Florida 403 (b) Plan City of Lauderdale GERS City of Parkland Police Pension Fund City of Magnolia Island GERS Coquina Water Control District Central County Water Control District City of Miami (program specific audits) City of West Park Coquina Water Control District East Central Regional Wastewater Treatment Fac. East Naples Fire Control & Rescue District	Hispanic Human Resource Council Loxahatchee Groves Water Control District Old Plantation Water Control District Pinetree Water Control District San Carlos Park Fire & Rescue Retirement Plan South Indian River Water Control District South Trail Fire Protection & Rescue District Town of Haverhill Town of Hypoluxo Town of Hillsboro Beach Town of Lantana Town of Lauderdale By-The-Sea Volunteer Fire Pension Town of Pembroke Park Village of Wellington Village of Golf
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Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	<u>88</u> (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



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:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

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, 2024-2028 are as follows:

Year Ended September 30,	Fee
2024	\$3,800
2025	\$3,900
2026	\$4,000
2027	\$4,100
2028	<u>\$4,200</u>
TOTAL (2024-2028)	<u>\$20,000</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 Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

We look forward to providing **Colbert Landings 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.**

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

6D

COLBERT LANDINGS 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						
DiBartolomeo, McBee, Hartley & Barnes, P.A.						
Grau & Associates						

NOTES:

Completed by: _____

Board Member's Signature

Date: _____

Printed Name of Board Member

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT, APPROVING THE FLORIDA STATEWIDE MUTUAL AID AGREEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the State Emergency Management Act, Chapter 252, Florida Statutes, authorizes the state and its political subdivisions to develop and enter into mutual aid agreements for reciprocal emergency aid and assistance in case of emergencies too extensive to be dealt with unassisted; and

WHEREAS, the Board of Supervisors of Colbert Landings Community Development District desires to move forward and approve an agreement with the State of Florida, Division of Emergency Management, concerning the Statewide Mutual Aid Agreement; and

WHEREAS, the Florida Department of Economic Opportunity requires an independent special district to participate in the Statewide Mutual Aid Agreement to be eligible for funds under Administrative Rule 9G-1.9, Base Funding for County Emergency Management Agencies and Municipal Competitive Grant and Loan Programs;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT THAT:

1. **RECITALS.** The foregoing “**WHEREAS**” clauses are true and correct and are hereby ratified and confirmed by the Board of Supervisors.
2. **APPROVAL OF AGREEMENT.** The execution of the attached Statewide Mutual Aid Agreement is hereby authorized, and the Agreement is hereby approved.
3. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED this 1st day of May, 2025.

ATTEST:

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

Statewide Mutual Aid Agreement



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT - 2023

This Agreement is an acknowledgment of receipt by the Florida Division of Emergency Management ("the Division") and the local government ("Participating Party") signing this Agreement. Execution of this agreement replaces all previous iterations and is active until a new agreement is drafted and requested by The Division.

This Agreement is based on the existence of the following conditions:

- A. The State of Florida is vulnerable to a wide range of emergencies and disasters that are likely to cause the disruption of essential services and the destruction of the infrastructure needed to deliver those services.
- B. Such emergencies and disasters often exceed the emergency response and recovery capabilities of any one county or local government.
- C. Such incidents may also give rise to unusual and unanticipated physical and technical needs which a local government cannot meet with existing resources, but that other local governments within the State of Florida may be able to provide.
- D. The Emergency Management Act, chapter 252, *Florida Statutes*, provides each local government of the state the authority to develop and enter into mutual aid agreements within the state for reciprocal emergency aid in case of emergencies too extensive to be dealt with unassisted, and through such agreements ensure the timely reimbursement of costs incurred by the local governments which render such assistance.
- E. Pursuant to chapter 252.32, *Florida Statutes*, the Division renders mutual aid among the political subdivisions of the state to carry out emergency management functions and responsibilities.
- F. Pursuant to chapter 252, *Florida Statutes*, the Division has the authority to coordinate and direct emergency management assistance between local governments and concentrate available resources where needed.

Based on the existence of the foregoing conditions, the Parties agree to the following articles:

ARTICLE I: DEFINITIONS

As used in this Agreement, the following expressions shall have the following meanings:

- A. The "Agreement" is this Agreement, which shall be referred to as the Statewide Mutual Aid Agreement ("SMAA").



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. The “Division” is the Florida Division of Emergency Management.
- C. A “Requesting Party” to this Agreement is a Participating Party who requests assistance under this agreement.
- D. An “Assisting Party” to this Agreement is a Participating Party who provides assistance to a Requesting Party under this agreement.
- E. The “Period of Assistance” is the time during which an Assisting Party renders assistance to a Requesting Party under this agreement and includes the time necessary for the resources and personnel of the Assisting Party to travel to the place specified by the Requesting Party and the time necessary to return to their place of origin.
- F. A “Mission” is a documented emergency response activity performed during a Period of Assistance, usually in reference to one operational function or activity.
- G. A “local government” is any educational district, special district, or any entity that is a “local governmental entity” within the meaning of section 11.45(1)(g), *Florida Statutes*.
- H. An “educational district” is any school district within the meaning of section 1001.30, *Florida Statutes*, and any Florida College System Institution or State University within the meaning of section 1000.21, *Florida Statutes*.
- I. A “special district” is any local or regional governmental entity which is an independent special district within the meaning of section 189.012(3), *Florida Statutes*, established by local, special, or general act, or by rule, ordinance, resolution, or interlocal agreement.
- J. A “tribal council” is the respective governing bodies of the Seminole Tribe of Florida and Miccosukee Tribe of Indians recognized as special improvement district by section 285.18(1), *Florida Statutes*.
- K. An “interlocal agreement” is any agreement between local governments within the meaning of section 163.01(3)(a), *Florida Statutes*.
- L. A “Resource Support Agreement” as used in this Agreement refers to a supplemental agreement of support between a Requesting Party and an Assisting Party.
- M. “Proof of work” as used in this Agreement refers to original and authentic documentation of a single individual or group of individuals’ emergency response activity at a tactical level.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- N. "Proof of payment" as used in this Agreement refers to original and authentic documentation of an emergency response expenditure made by an Assisting Party.
- O. A "Reimbursement Package" as used in this Agreement refers to a full account of mission response documentation supported by proof of work and proof of payment.
- P. Any expressions not assigned definitions elsewhere in this Agreement shall have the definitions assigned them by the Emergency Management Act, Chapter 252, *Florida Statutes*.

ARTICLE II: APPLICABILITY OF THE AGREEMENT

Any Participating Party, including the Division, may request assistance under this Agreement for a "major disaster" or "catastrophic disaster" as defined in section 252.34, *Florida Statutes*, minor disasters, and other such emergencies as lawfully determined by a Participating Party.

ARTICLE III: INVOCATION OF THE AGREEMENT

In the event of an emergency or anticipated emergency, a Participating Party may request assistance under this Agreement from any other Participating Party or the Division if, in the judgement of the Requesting Party, its own resources are inadequate to meet the needs of the emergency or disaster.

- A. Any request for assistance under this Agreement may be oral, but within five (5) calendar days must be confirmed in writing by the Requesting Party. All requests for assistance under this Agreement shall be transmitted by the Requesting Party to another Participating Party or the Division. If the Requesting Party transmits its request for Assistance directly to a Participating Party other than the Division, the Requesting Party and Assisting Party shall keep the Division advised of their activities.
- B. The Division shall relay any requests for assistance under this Agreement to such other Participating Parties as it may deem appropriate and coordinate the activities of the Assisting Parties to ensure timely assistance to the Requesting Party. All such activities shall be carried out in accordance with the State's Comprehensive Emergency Management Plan.

ARTICLE IV: RESPONSIBILITIES OF REQUESTING PARTIES

To the extent practicable, all Requesting Parties shall provide the following information to their respective county emergency management agency, the Division, and the intended Assisting Party or Parties. In providing such information, Requesting Parties should utilize Section I of the



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#)¹.

- A. A description of the Mission to be performed by the Assisting Party;
- B. A description of the resources and capabilities needed to complete the Mission successfully;
- C. The location, date, and time personnel and resources from the Assisting Party should arrive at the incident site, staging area, facility, or other location designated by the Requesting Party;
- D. A description of the health, safety, and working conditions expected for deploying personnel;
- E. Lodging and meal availability;
- F. Any logistical requirements;
- G. A description of any location or facility outside the territorial jurisdiction of the Requesting Party needed to stage incoming resources and personnel;
- H. The location date, and time for personnel of the Requesting Party to meet and receive the personnel and equipment of the Assisting Party; and
- I. A technical description of any communications equipment needed to ensure effective information sharing between the Requesting Party, any Assisting Parties, and all relevant responding entities.

ARTICLE V: RESPONSIBILITIES OF ASSISTING PARTIES

Each Party shall render assistance under this Agreement to any Requesting Party to the extent practicable that its personnel, equipment, resources, and capabilities can render assistance. If upon receiving a request for assistance under this Agreement a Party determines that it has the capacity to render some or all of such assistance, it shall provide the following information without delay to the Requesting Party, the Division, and the Assisting Party's County emergency management agency. In providing such information, the Assisting Party should utilize the Section II of the Resource Support Agreement (RSA) Form, available via the [Division approved documents SharePoint site](#).

¹ FDEM approved documents such as activity logs and mutual aid forms can be found at:
https://portal.floridadisaster.org/projects/FROC/FROC_Documents/Forms/AllItems.aspx?View=%7B6F3CF7BD%2DC0A4%2D4BE2%2DB809%2DC8009D7D0686%7D



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- A. A description of the personnel, equipment, supplies, services and capabilities it has available, together with a description of the qualifications of any skilled personnel;
- B. An estimate of the time such personnel, equipment, supplies, and services will continue to be available;
- C. An estimate of the time it will take to deliver such personnel, equipment, supplies, and services to the location(s) specified by the Requesting Party;
- D. A technical description of any communications and telecommunications equipment available for timely communications with the Requesting Party and other Assisting Parties;
- E. The names and contact information of all personnel whom the Assisting Party has designated as team leaders or supervisors; and
- F. An estimated cost for the provision of assistance.

ARTICLE VI: RENDITION OF ASSISTANCE

The Requesting Party shall afford the emergency response personnel of all Assisting Parties, while operating within the jurisdictional boundaries of the Requesting Party, the same powers, duties, rights, and privileges, except that of arrest unless specifically authorized by the Requesting Party, as are afforded the equivalent emergency response personnel of the Requesting Party. Emergency response personnel of the Assisting Party will remain under the command and control of the Assisting Party, but during the Period of Assistance, the resources and responding personnel of the Assisting Party will perform response activities under the operational and tactical control of the Requesting Party.

- A. Unless otherwise agreed upon between the Requesting and Assisting Party, the Requesting Party shall be responsible for providing food, water, and shelter to the personnel of the Assisting Party. For Missions performed in areas where there are insufficient resources to support responding personnel and equipment throughout the Period of Assistance, the Assisting Party shall, to the fullest extent practicable, provide their emergency response personnel with the equipment, fuel, supplies, and technical resources necessary to make them self-sufficient throughout the Period of Assistance. When requesting assistance, the Requesting Party may specify that Assisting Parties send only self-sufficient personnel and resources but must specify the length of time self-sufficiency should be maintained.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- B. Unless the Requesting Party has specified the contrary, it shall, to the fullest extent practicable, coordinate all communications between its personnel and the responding personnel of the Assisting Parties, and shall determine and share the frequencies and other technical specifications of all communications equipment to be used, as appropriate, with the deployed personnel of the Assisting Parties.
- C. Personnel of the Assisting Party who render assistance under this Agreement shall receive the usual wages, salaries, and other compensation as are normally afforded to personnel for emergency response activities within their home jurisdiction, and shall have all the immunities, rights, interests, and privileges applicable to their normal employment. If personnel of the Assisting Party hold local licenses or certifications limited to the jurisdiction of issue, then the Requesting Party shall recognize and honor those licenses or certifications for the duration of the Period of Assistance.

ARTICLE VII: REIMBURSEMENT

After the Period of Assistance has ended, the Assisting Party shall have 45 days to develop a full reimbursement package for services rendered and resources supplied during the Period of Assistance. All expenses claimed to the Requesting Party must have been incurred in direct response to the emergency as requested by the Requesting Party and must be supported by proof of work and proof of payment.

To guide the proper documentation and accountability of expenses, the Assisting Party should utilize the Claim Summary Form, available via the [Division approved documents SharePoint site](#) as a guide and summary of expense to collect information to then be formally submitted for review by the Requesting Party.

To receive reimbursement for assistance provided under this agreement, the Assisting Party shall provide, at a minimum, the following supporting documentation to the Requesting Party unless otherwise agreed upon between the Requesting and Assisting Parties:

- A. A complete and authentic description of expenses incurred by the Assisting Party during the Period of Assistance;
- B. Copy of a current and valid Internal Revenue Service W-9 Form;
- C. Copies of all relevant payment and travel policies in effect during the Period of Assistance;
- D. Daily personnel activity logs demonstrating emergency response activities performed for all time claimed (for FDEM reimbursement Division approved activity logs will be required for personnel activity claims);



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- E. Official payroll and travel reimbursement records for all claimed personnel expenses;
- F. Neat and comprehensive fringe benefit calculations for each position class or category of claimed personnel;
- G. Written justification for all additional expenses/purchases incurred during the Period of Assistance;
- H. Proof of payment for additional/miscellaneous expenses incurred during the Period of Assistance
- I. Equipment activity logs demonstrating equipment use and operation in support of emergency response activities for all time claimed (for FDEM reimbursement Division approved forms will be required for equipment activity claims);
- J. Proof of reimbursement to all employees who incurred emergency response expenses with personal money;
- K. Justification for equipment repair expenses; and
- L. Copies of any applicable supporting agreements or contracts with justification.

If a dispute or disagreement regarding the eligibility of any expense arises, the Requesting Party, Assisting Party, or the Division may elect binding arbitration. If binding arbitration is elected, the Parties must select as an arbitrator any elected official of another Participating Party, or any other official of another Participating Party whose normal duties include emergency management, and the other Participating Party shall also select such an official as an arbitrator, and the arbitrators thus chosen shall select another such official as a third arbitrator.

The three (3) arbitrators shall convene by teleconference or videoconference within thirty (30) calendar days to consider any documents and any statements or arguments by the Division, the Requesting Party, or the Assisting Party concerning the protest, and shall render a decision in writing not later than ten (10) business days after the close of the hearing. The decision of a majority of the arbitrators shall bind the parties and shall be final.

If the Participating Parties do not elect binding arbitration, this agreement and any disputes arising thereunder shall be governed by the laws of the State of Florida and venue shall be in Leon County, Florida. Nothing in this Agreement shall be construed to create an employer-employee relationship or a partnership or joint venture between the participating parties. Furthermore, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, Florida Statutes. Nothing herein shall be construed as consent by either Party to be sued by third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE VIII: COST ELIGIBLE FOR REIMBURSEMENT

The costs incurred by the Assisting Party under this Agreement shall be reimbursed as needed to make the Assisting Party whole to the fullest extent practicable.

- A. Employees of the Assisting Party who render assistance under this Agreement shall be entitled to receive from the Assisting Party all their usual wages, salaries, and any and all other compensation for mobilization, hours worked, and demobilization. Such compensation shall include any and all contributions for insurance and retirement, and such employees shall continue to accumulate seniority at the usual rate. As between the employees and the Assisting Party, the employees shall have all the duties, responsibilities, immunities, rights, interests, and privileges incident to their usual employment. The Requesting Party shall reimburse the Assisting Party for these costs of employment.
- B. The costs of equipment supplied by the Assisting Party shall be reimbursed at the rental rate established in FEMA's Schedule of Equipment, or at any other rental rate agreed to by the Requesting Party. In order to be eligible for reimbursement, equipment must be in actual operation performing eligible work. The labor costs of the operator are not included in the rates and should be approved separately from equipment costs. The Assisting Party shall pay for fuels, other consumable supplies, and repairs to its equipment as needed to keep the equipment in a state of operational readiness. Rent for the equipment shall be deemed to include the cost of fuel and other consumable supplies, maintenance, service, repairs, and ordinary wear and tear. With the consent of the Assisting Party, the Requesting Party may provide fuels, consumable supplies, maintenance, and repair services for such equipment at the site. In that event, the Requesting Party may deduct the actual costs of such fuels, consumable supplies, maintenance, and services from the total costs otherwise payable to the Assisting Party. If the equipment is damaged while in use under this Agreement and the Assisting Party receives payment for such damage under any contract of insurance, the Requesting Party may deduct such payment from any item or items billed by the Assisting Party for any of the costs for such damage that may otherwise be payable.
- C. The Requesting Party shall pay the total costs for the use and consumption of any and all consumable supplies delivered by the Assisting Party for the Requesting Party under this Agreement. In the case of perishable supplies, consumption shall be deemed to include normal deterioration, spoilage, and damage notwithstanding the exercise of reasonable care in its storage and use. Supplies remaining unused shall be returned to the Assisting Party in usable condition upon the close of the Period of Assistance, and the Requesting Party may deduct the cost of such returned supplies from the total costs billed by the Assisting Party for such supplies. If the Assisting Party agrees, the Requesting Party may also replace any and all used consumable supplies with like



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

supplies in usable condition and of like grade, quality and quantity within the time allowed for reimbursement under this Agreement.

- D. The Assisting Party shall keep records to document all assistance rendered under this Agreement. Such records shall present information sufficient to meet the audit requirements specified in the regulations of FEMA and any applicable circulars issued by the State of Florida. Upon reasonable notice, the Assisting Party shall make its records available the Requesting Party for inspection or duplication between 8:00 a.m. and 5:00 p.m. on all weekdays, except for official holidays.

ARTICLE IX: INSURANCE

Each Participating Party shall determine for itself what insurance to procure, if any. With the exceptions in this Article, nothing in this Agreement shall be construed to require any Participating Party to procure insurance.

- A. Each Participating Party shall procure employers' insurance meeting the requirements of the Workers' Compensation Act, as amended, affording coverage for any of its employees who may be injured while performing any activities under the authority of this Agreement, and shall be provided to each Participating Party.
- B. Participating Parties may elects additional insurance affording liability coverage for any activities that may be performed under the authority of this Agreement .
- C. Subject to the limits of such liability insurance as any Participating Party may elect to procure, nothing in this Agreement shall be construed to waive, in whole or in part, any immunity any Participating Party may have in any judicial or quasi-judicial proceeding.
- D. Each Participating Party which renders assistance under this Agreement shall be deemed to stand in the relation of an independent contractor to all other Participating Parties and shall not be deemed to be the agent of any other Participating Party.
- E. Nothing in this Agreement shall be construed to relieve any Participating Party of liability for its own conduct and that of its employees.
- F. Nothing in this Agreement shall be construed to obligate any Participating Party to indemnify any other Participating Party from liability to third parties.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

ARTICLE X: GENERAL REQUIREMENTS

Notwithstanding anything to the contrary elsewhere in this Agreement, all Participating Parties shall be subject to the following requirements in the performance of this Agreement:

- A. All Participating Parties shall allow public access to all documents, papers, letters, or other materials subject to the requirements of the Public Records Act, as amended, and made or received by any Participating Party in conjunction with this Agreement.
- B. No Participating Party may hire employees in violation of the employment restrictions in the Immigration and Nationality Act, as amended.
- C. No costs reimbursed under this Agreement may be used directly or indirectly to influence legislation or any other official action by the Legislature of the State of Florida or any of its agencies.
- D. Any communication to the Division under this Agreement shall be sent via either email, the Division of Emergency Managements Enterprise System (DEMES), or mail to the Response Bureau, Florida Division of Emergency Management, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.
- E. Any communication to a Participating Party shall be sent to the official or officials specified by that Participating Party. For the purpose of this section, any such communication may be sent by the U.S. Mail, e-mail, or other electronic platforms.

ARTICLE XI: EFFECTS OF AGREEMENT

Upon its execution by a Participating Party, this Agreement shall have the following effect with respect to that Participating Party:

- A. The execution of this Agreement by any Participating Party which is a signatory to the Statewide Mutual Aid Agreement of 1994 shall terminate the rights, interests, duties, responsibilities, and obligations of that Participating Party under the Statewide Mutual Aid Agreement of 1994, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Statewide Mutual Aid Agreement of 1994, regardless of whether such costs are billed or unbilled.
- B. The execution of this Agreement by any Participating Party which is a signatory to the Public Works Mutual Aid Agreement shall terminate the rights, interests, duties, responsibilities and obligations of that Participating Party under the Public Works Mutual Aid Agreement, but such termination shall not affect the liability of the Participating Party for the reimbursement of any costs due under the Public Works Mutual Aid Agreement,



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

regardless of whether such costs are billed or unbilled.

- C. Upon the activation of this Agreement by the Requesting Party, this Agreement shall supersede any other existing agreement between it and any Assisting Party to the extent that the former may be inconsistent with the latter.
- D. Upon its execution by any Participating Party, this Agreement will continue in effect for one (1) year from its date of execution by that Participating Party, and it shall automatically renew each year after its execution, unless within sixty (60) calendar days before the renewal date the Participating Party notifies the Division, in writing, of its intent to withdraw from the Agreement.
- E. The Division shall transmit any amendment to this Agreement by sending the amendment to all Participating Parties not later than five (5) business days after its execution by the Division. Such amendment shall take effect not later than sixty (60) calendar days after the date of its execution by the Division and shall then be binding on all Participating Parties. Notwithstanding the preceding sentence, any Participating Party who objects to the amendment may withdraw from the Agreement by notifying the Division in writing of its intent to do so within that time in accordance with section F of this Article.
- F. A Participating Party may rescind this Agreement at will after providing the other Participating Party a written SMAA withdrawal notice. Such notice shall be provided at least 30 days prior to the date of withdrawal. This 30-day withdrawal notice must be: written, signed by an appropriate authority, duly authorized on the official letterhead of the Participating Party, and must be sent via email, the Division of Emergency Managements Enterprise System (DEMES), or certified mail.

ARTICLE XII: INTERPRETATION AND APPLICATION OF AGREEMENT

The interpretation and application of this Agreement shall be governed by the following conditions:

- A. The obligations and conditions resting upon the Participating Parties under this Agreement are not independent, but dependent.
- B. Time shall be of the essence of this Agreement, and of the performance of all conditions, obligations, duties, responsibilities, and promises under it.
- C. This Agreement states all the conditions, obligations, duties, responsibilities, and promises of the Participating Parties with respect to the subject of this Agreement, and there are no conditions, obligations, duties, responsibilities, or promises other than those expressed in this Agreement.



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

- D. If any sentence, clause, phrase, or other portion of this Agreement is ruled unenforceable or invalid, every other sentence, clause, phrase, or other portion of the Agreement shall remain in full force and effect, it being the intent of the Division and the other Participating Parties that every portion of the Agreement shall be severable from every other portion to the fullest extent practicable. The Division reserves the right, at its sole and absolute discretion, to change, modify, add, or remove portions of any sentence, clause, phrase, or other portion of this Agreement that conflicts with state law, regulation, or policy. If the change is minor, the Division will notify the Participating Party of the change and such changes will become effective immediately; therefore, please check these terms periodically for changes. If the change is substantive, the Participating Parties may be required to execute the Agreement with the adopted changes. Any continued or subsequent use of this Agreement following the posting of minor changes to this Agreement shall signify implied acceptance of such changes.
- E. The waiver of any obligation or condition in this Agreement by a Participating Party shall not be construed as a waiver of any other obligation or condition in this Agreement.

NOTE: This iteration of the State of Florida Statewide Mutual Aid Agreement will replace all previous versions.

The Division shall provide reimbursement to Assisting Parties in accordance with the terms and conditions set forth in this Article for missions performed at the direct request of the Division. Division reimbursement eligible expenses must be in direct response to the emergency as requested by the State of Florida. All required cost estimations and claims must be executed through the DEMES Mutual Aid Portal and assisting agencies must use all required [FDEM forms](#) for documentation and cost verification. If a Requesting Party has not forwarded a request through the Division, or if an Assisting Party has rendered assistance without being requested to do so by the Division, the Division shall not be liable for the costs of any such assistance.

FDEM reserves the right to deny individual reimbursement requests if deemed to not be in direct response to the incident for which asset was requested.

IN WITNESS WHEREOF, the Parties have duly executed this Agreement on the date specified below:



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CLERK OF THE CIRCUIT COURT

BOARD OF COUNTY COMMISSIONERS
OF _____ COUNTY,
STATE OF FLORIDA

By: _____

Clerk or Deputy Clerk

By: _____

Chair

Date: _____

Approved as to Form:

By: _____

County Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A CITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:
CITY CLERK

CITY OF _____
STATE OF FLORIDA

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Approved as to Form:

By: _____

City Attorney



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY SHERIFF'S OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

COUNTY SHERIFF'S OFFICE, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for Entity



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COUNTY OR CITY FIRE DEPARTMENT/DISTRICT OFFICE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

COUNTY OR CITY FIRE DEPARTMENT/DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for Entity



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN EDUCATIONAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

_____ SCHOOL DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY STATE COLLEGE, COMMUNITY COLLEGE OR STATE UNIVERSITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF _____
STATE COLLEGE, COMMUNITY
COLLEGE, or STATE OF FLORIDA

BOARD OF TRUSTEES
OF _____
UNIVERSITY,
STATE OF FLORIDA

By: _____

Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Board



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A SPECIAL DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

_____ SPECIAL DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: _____

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY AN AUTHORITY

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

BOARD OF TRUSTEES
OF _____
AUTHORITY,
STATE OF FLORIDA

By: _____

Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Board



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A NATIVE AMERICAN TRIBE

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

ATTEST:

TRIBAL COUNCIL OF THE
_____ TRIBE OF FLORIDA

By: _____

Council Clerk

By: _____

Chairman

Date: _____

Approved as to Form:

By: _____

Attorney for Council



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

FOR ADOPTION BY A COMMUNITY DEVELOPMENT DISTRICT

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By: _____ Date: _____

Kevin Guthrie, Executive Director or
Ian Guidicelli, Authorized Designee

COLBERT LANDINGS

COMMUNITY DEVELOPMENT DISTRICT, STATE OF FLORIDA

By: _____ By: _____

Title: _____ Title: _____

Date: **05/01/2025**

Approved as to Form:

By: _____

Attorney for District



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

SAMPLE AUTHORIZING RESOLUTION FOR ADOPTION OF STATEWIDE MUTUAL AID AGREEMENT

RESOLUTION NO. _____

WHEREAS, the State of Florida Emergency Management Act, Chapter 252, authorizes the State and its political subdivisions to provide emergency aid and assistance in the event of a disaster or emergency; and

WHEREAS the statutes also authorize the State to coordinate the provision of any equipment, services, or facilities owned or organized by the State or its political subdivisions for use in the affected area upon the request of the duly constituted authority of the area; and

WHEREAS this Resolution authorizes the request, provision, and receipt of interjurisdictional mutual assistance in accordance with the Emergency Management Act, Chapter 252, among political subdivisions within the State; and

NOW, THEREFORE, be it resolved by _____

_____ that in order to maximize the prompt, full and effective use of resources of all participating governments in the event of an emergency or disaster we hereby adopt the Statewide Mutual Aid Agreement which is attached hereto and incorporated by reference.

ADOPTED BY: _____

DATE: _____

I certify that the foregoing is an accurate copy of the Resolution adopted by

_____ on _____.

BY: _____

TITLE: _____

DATE: _____



STATE OF FLORIDA DIVISION OF EMERGENCY MANAGEMENT



Ron DeSantis, Governor

Kevin Guthrie, Executive Director

STATEWIDE MUTUAL AID AGREEMENT – SAMPLE ATTACHMENT **Encompassed Entities**

This notice is an acknowledgment of an amendment to the 2023 SMAA by the Florida Division of Emergency Management (“the Division”) which allows parent entities to include individual departments and subdivisions, within their authority, to be listed as SMAA designees eligible for SMAA request and assistance procedures.

By our authority and adoption of the attached 2023 Statewide Mutual Aid agreement, as the parent entity, the following departments and subdivisions will be included as SMAA signatories for all asset request, assistance, and applicable reimbursement processes:

All entities listed herein will still require access to the DEMES Mutual Aid System for FDEM Reimbursement process requirements.

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

9

RESOLUTION 2025-04

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF THE
LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Colbert Landings Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the City of Palm Coast, Flagler County, Florida; and

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*; and

WHEREAS, District records are available for public review and inspection at the offices of

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

SECTION 1. The District’s local records office shall be located at:

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this ____ day of _____, 2025.

ATTEST:

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION
ITEMS AI

COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025 FUNDING AGREEMENT

This agreement (“**Agreement**”) is made and entered into this 1st day of October 2024, by and between:

COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in City of Palm Coast, Flagler County, Florida (“**District**”), with an address of c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, FL 33431; and

MERITAGE HOMES OF FLORIDA, INC., a Florida corporation and a landowner in the District (“**Developer**”), with an address of 13901 Sutton Park Drive., C350, Jacksonville FL 32224.

RECITALS

WHEREAS, the District was established by an ordinance adopted by the City Council of Palm Coast, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, Florida Statutes, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District’s activities and services; and

WHEREAS, pursuant to that certain Joint Development and Escrow Agreement entered into by and between Developer and Taylor Morrison of Florida, Inc., dated August 23, 2022 (the “**JDA**”), Developer is actively developing certain real property within the District and presently owns a portion of such real property identified in the District’s Fiscal Year 2025 Assessment Roll (the “**Assessment Roll**”), appended to the attached **Exhibit A** and incorporated herein by reference, which real property is located entirely within the District and which real property will benefit from the timely construction and acquisition of the District’s facilities, activities and services and from the continued operations of the District (the “**Property**”); and

WHEREAS, the District is adopting its general fund budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**Fiscal Year 2025 Budget**”); and

WHEREAS, this Fiscal Year 2025 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the Fiscal Year 2025 Budget, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary and in proportional share as set out in the JDA to allow the District to proceed with its operations as described in **Exhibit B**; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit B** to the Property; and

WHEREAS, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

WHEREAS, Developer and District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit A** and otherwise as provided herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **FUNDING.** The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B** for its 48.8% proportional share as set forth in the JDA, as such budget may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2025 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. **CONTINUING LIEN.** District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing from Developer under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2025 Budget" in the public records of Flagler County, Florida ("**County**"), stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for Fiscal Year 2025 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

3. **ALTERNATIVE COLLECTION METHODS.**

a. In the alternative or in addition to the collection method set forth in Paragraph 2 above, the District may enforce the collection of funds due under this Agreement by action against the Developer in the appropriate judicial forum in and for the County. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

b. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. The Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, Florida Statutes, or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the County property appraiser.

4. **AGREEMENT; AMENDMENTS.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

5. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

6. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

7. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Paragraphs 2 and 3 above.

8. **THIRD PARTY RIGHTS; TRANSFER OF PROPERTY.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations,

covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Developer shall give 90 days prior written notice to the District under this Agreement of any such sale or disposition.

9. **FLORIDA LAW GOVERNS.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

10. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

11. **EFFECTIVE DATE.** The Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

12. **PUBLIC RECORDS.** Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Developer agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited, to Section 119.0701, Florida Statutes. Among other requirements and to the extent applicable by law, Developer shall 1) keep and maintain public records required by the District under this Agreement; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Developer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Developer's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Developer, Developer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats. Developer acknowledges that, pursuant to Section 287.058(c), Florida Statutes, the District may unilaterally cancel this Agreement if the Developer refuses to allow public access to all documents, papers, letters, or other material made or received by the Developer in conjunction with this Agreement, unless such records are exempt under Florida law. Developer acknowledges that the designated Public Records Custodian for the District is **Daphne Gillyard**.

**IF DEVELOPER HAS QUESTIONS REGARDING THE
APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO**

**DEVELOPER'S DUTY TO PROVIDE PUBLIC RECORDS
RELATING TO THIS CONTRACT, CONTACT THE
CUSTODIAN OF PUBLIC RECORDS AT (561) 571-0010,
GILLYARDD@WHHASSOCIATES.COM, AND 2300 GLADES
ROAD, SUITE 410W, BOCA RATON, FL 33431.**

13. **LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, Florida Statutes, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

14. **ANTI-HUMAN TRAFFICKING.** Developer certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, Florida Statutes. Developer agrees to execute an affidavit in compliance with Section 787.06(13), Florida Statutes.

IN WITNESS WHEREOF, the parties execute this Agreement the day and year first written above.

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**


By: Martha Schiffer
Its: CDD Chair

**MERITAGE HOMES OF FLORIDA,
INC., a Florida corporation**


By: Garrett Cone
Its: Division President

EXHIBIT A: Fiscal Year 2025 Assessment Roll

EXHIBIT B: Fiscal Year 2025 Budget

EXHIBIT A

Fiscal Year 2025 Assessment Roll

EXHIBIT B

Fiscal Year 2025 Budget

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2025**

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
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**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024			
	Adopted Budget FY 2024	Actual through 03/31/2024	Projected through 9/30/2024	Total Actual & Projected Revenue & Expenditures
				Adopted Budget FY 2025
REVENUES				
Landowner contribution	610,282	15,526	61,536	77,062
Total revenues	610,282	15,526	61,536	77,062
EXPENDITURES				
Professional & administrative				
Supervisors	-	1,076	966	2,042
Management/accounting/recording	48,000	22,000	24,000	46,000
Legal	25,000	7,206	5,000	12,206
Engineering	2,000	-	1,000	1,000
Audit	5,500	-	5,500	5,500
Arbitrage rebate calculation	500	-	500	500
Dissemination agent	1,000	833	167	1,000
Trustee	5,500	-	-	-
Telephone	200	100	100	200
Postage	500	109	391	500
Printing & binding	500	250	250	500
Legal advertising	1,750	349	375	724
Annual special district fee	175	175	-	175
Insurance	5,500	5,000	-	5,000
Contingencies/bank charges	750	211	539	750
Website hosting & maintenance	705	1,680	-	1,680
Website ADA compliance	210	-	210	210
Total professional & administrative	97,790	38,989	38,998	77,987

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				
	Adopted Budget FY 2024	Actual through 03/31/2024	Projected through 9/30/2024	Total Actual & Projected Revenue & Expenditures	Adopted Budget FY 2025
Field operations					
Field operations accounting	-	-	-	-	2,400
Landscape maintenance	180,000	-	-	-	250,000
Landscape replacement	5,000	-	-	-	5,000
Irrigation repairs	3,500	-	-	-	3,500
Pond maintenance	20,000	-	-	-	20,000
Wetland monitoring	10,000	-	-	-	10,000
Nuisance exotic plant removal	2,500	-	-	-	2,500
Walking trails	2,500	-	-	-	2,500
Dog stations	3,000	-	-	-	3,000
Lift station	10,000	-	-	-	10,000
Pressure washing	7,500	-	-	-	7,500
Misc. repairs & replacements	10,000	-	-	-	10,000
Holiday lights	5,000	-	-	-	5,000
Amenities					
Operations Management	40,392	-	-	-	40,392
Pool maintenance	12,000	-	-	-	12,000
Repairs & maintenance	3,500	-	-	-	3,500
Court maintenance	1,500	-	-	-	1,500
Tot lot maintenance	1,500	-	-	-	1,500
Janitorial	9,600	-	-	-	9,600
Access control/monitoring	14,500	-	-	-	14,500
Potable water	1,500	-	-	-	1,500
Electricity - amenity	5,000	-	-	-	5,000
Internet	2,000	-	-	-	2,000
Insurance - property	25,000	-	-	-	25,000
Utilities					
Electricity - common	12,000	-	-	-	12,000
Water	75,000	-	-	-	75,000
Streetlights	50,000	-	-	-	62,000
Total field operations	512,492	-	-	-	596,892
Total expenditures	610,282	38,989	38,998	77,987	687,420
Excess/(deficiency) of revenues over/(under) expenditures	-	(23,463)	22,538	(925)	-
Fund balance - beginning (unaudited)	-	925	(22,538)	925	-
Fund balance - ending (projected)					
Unassigned	-	(22,538)	-	-	-
Fund balance - ending	\$ -	\$ (22,538)	\$ -	\$ -	\$ -

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	1,288
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed	
Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	15,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	6,700
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	2,000
The District must annually disseminate financial information in order to comply with the	
Trustee	4,500
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	5,500
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Field operations

Field operations accounting	2,400
Landscape maintenance	250,000
Landscape replacement	5,000
Irrigation repairs	3,500
Pond maintenance	20,000
Wetland monitoring	10,000
Nuisance exotic plant removal	2,500
Walking trails	2,500
Dog stations	3,000
Lift station	10,000
Pressure washing	7,500
Misc. repairs & replacements	10,000
Holiday lights	5,000

Amenities

Operations Management	40,392
Pool maintenance	12,000
Repairs & maintenance	3,500
Court maintenance	1,500
Tot lot maintenance	1,500
Janitorial	9,600
Access control/monitoring	14,500
Potable water	1,500
Electricity - amenity	5,000
Internet	2,000
Insurance - property	25,000

Utilities

Electricity - common	12,000
Water	75,000
Streetlights	62,000
Total expenditures	<u><u>\$ 687,420</u></u>

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023-1 AND SERIES 2023-2
FISCAL YEAR 2025**

	Fiscal Year 2024				
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Adopted Budget FY 2025
REVENUES					
Assessment levy: off-roll - Series 2023-1	\$ -	\$ -	\$ -	\$ -	\$ 152,926
Assessment levy: off-roll - Series 2023-2	-	-	-	-	142,732
Interest	-	5,393	-	5,393	-
Total revenues	-	5,393	-	5,393	295,658
EXPENDITURES					
Debt service					
Principal - Series 2023-1	-	-	-	-	25,000
Principal - Series 2023-2	-	-	-	-	25,000
Interest - Series 2023-1	-	-	55,098	55,098	124,750
Interest - Series 2023-2	-	-	51,220	51,220	115,970
Tax collector	-	-	-	-	2,855
Underwriter's discount	-	79,500	-	79,500	-
Cost of issuance	-	185,080	9,750	194,830	-
Total expenditures	-	264,580	116,068	380,648	293,575
Excess/(deficiency) of revenues over/(under) expenditures	-	(259,187)	(116,068)	(375,255)	2,083
OTHER FINANCING SOURCES/(USES)					
Bond proceeds	-	648,837	-	648,837	-
Transfers in	-	-	12,685	12,685	-
Total other financing sources/(uses)	-	648,837	12,685	661,522	-
Net increase/(decrease) in fund balance	-	389,650	(103,383)	286,267	2,083
Fund balance:					
Beginning fund balance (unaudited)	-	(12,685)	376,965	(12,685)	273,582
Ending fund balance (projected)	\$ -	\$ 376,965	\$ 273,582	\$ 273,582	275,665
Use of fund balance:					
Debt service reserve account balance (required) - Series 2023-1					(76,463)
Debt service reserve account balance (required) - Series 2023-2					(71,366)
Interest expense - November 1, 2025 - Series 2023-1					(61,731)
Interest expense - November 1, 2025 - Series 2023-2					(57,341)
Projected fund balance surplus/(deficit) as of September 30, 2025					<u>\$ 8,764</u>

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			62,375.00	62,375.00	2,060,000.00
05/01/25	25,000.00	5.150%	62,375.00	87,375.00	2,035,000.00
11/01/25			61,731.25	61,731.25	2,035,000.00
05/01/26	30,000.00	5.150%	61,731.25	91,731.25	2,005,000.00
11/01/26			60,958.75	60,958.75	2,005,000.00
05/01/27	30,000.00	5.150%	60,958.75	90,958.75	1,975,000.00
11/01/27			60,186.25	60,186.25	1,975,000.00
05/01/28	30,000.00	5.150%	60,186.25	90,186.25	1,945,000.00
11/01/28			59,413.75	59,413.75	1,945,000.00
05/01/29	35,000.00	5.150%	59,413.75	94,413.75	1,910,000.00
11/01/29			58,512.50	58,512.50	1,910,000.00
05/01/30	35,000.00	5.350%	58,512.50	93,512.50	1,875,000.00
11/01/30			57,576.25	57,576.25	1,875,000.00
05/01/31	35,000.00	5.350%	57,576.25	92,576.25	1,840,000.00
11/01/31			56,640.00	56,640.00	1,840,000.00
05/01/32	40,000.00	5.350%	56,640.00	96,640.00	1,800,000.00
11/01/32			55,570.00	55,570.00	1,800,000.00
05/01/33	40,000.00	5.350%	55,570.00	95,570.00	1,760,000.00
11/01/33			54,500.00	54,500.00	1,760,000.00
05/01/34	40,000.00	5.350%	54,500.00	94,500.00	1,720,000.00
11/01/34			53,430.00	53,430.00	1,720,000.00
05/01/35	45,000.00	6.050%	53,430.00	98,430.00	1,675,000.00
11/01/35			52,068.75	52,068.75	1,675,000.00
05/01/36	50,000.00	6.050%	52,068.75	102,068.75	1,625,000.00
11/01/36			50,556.25	50,556.25	1,625,000.00
05/01/37	50,000.00	6.050%	50,556.25	100,556.25	1,575,000.00
11/01/37			49,043.75	49,043.75	1,575,000.00
05/01/38	55,000.00	6.050%	49,043.75	104,043.75	1,520,000.00
11/01/38			47,380.00	47,380.00	1,520,000.00
05/01/39	55,000.00	6.050%	47,380.00	102,380.00	1,465,000.00
11/01/39			45,716.25	45,716.25	1,465,000.00
05/01/40	60,000.00	6.050%	45,716.25	105,716.25	1,405,000.00
11/01/40			43,901.25	43,901.25	1,405,000.00
05/01/41	65,000.00	6.050%	43,901.25	108,901.25	1,340,000.00
11/01/41			41,935.00	41,935.00	1,340,000.00
05/01/42	70,000.00	6.050%	41,935.00	111,935.00	1,270,000.00
11/01/42			39,817.50	39,817.50	1,270,000.00
05/01/43	75,000.00	6.050%	39,817.50	114,817.50	1,195,000.00
11/01/43			37,548.75	37,548.75	1,195,000.00
05/01/44	75,000.00	6.050%	37,548.75	112,548.75	1,120,000.00
11/01/44			35,280.00	35,280.00	1,120,000.00
05/01/45	85,000.00	6.300%	35,280.00	120,280.00	1,035,000.00
11/01/45			32,602.50	32,602.50	1,035,000.00
05/01/46	90,000.00	6.300%	32,602.50	122,602.50	945,000.00
11/01/46			29,767.50	29,767.50	945,000.00
05/01/47	95,000.00	6.300%	29,767.50	124,767.50	850,000.00
11/01/47			26,775.00	26,775.00	850,000.00
05/01/48	100,000.00	6.300%	26,775.00	126,775.00	750,000.00

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/48			23,625.00	23,625.00	750,000.00
05/01/49	105,000.00	6.300%	23,625.00	128,625.00	645,000.00
11/01/49			20,317.50	20,317.50	645,000.00
05/01/50	115,000.00	6.300%	20,317.50	135,317.50	530,000.00
11/01/50			16,695.00	16,695.00	530,000.00
05/01/51	120,000.00	6.300%	16,695.00	136,695.00	410,000.00
11/01/51			12,915.00	12,915.00	410,000.00
05/01/52	130,000.00	6.300%	12,915.00	142,915.00	280,000.00
11/01/52			8,820.00	8,820.00	280,000.00
05/01/53	135,000.00	6.300%	8,820.00	143,820.00	145,000.00
11/01/53			4,567.50	4,567.50	145,000.00
05/01/54	145,000.00	6.300%	4,567.50	149,567.50	-
Total	2,060,000.00		2,520,452.50	4,580,452.50	

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-2 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			57,985.00	57,985.00	1,915,000.00
05/01/25	25,000.00	5.150%	57,985.00	82,985.00	1,890,000.00
11/01/25			57,341.25	57,341.25	1,890,000.00
05/01/26	25,000.00	5.150%	57,341.25	82,341.25	1,865,000.00
11/01/26			56,697.50	56,697.50	1,865,000.00
05/01/27	25,000.00	5.150%	56,697.50	81,697.50	1,840,000.00
11/01/27			56,053.75	56,053.75	1,840,000.00
05/01/28	30,000.00	5.150%	56,053.75	86,053.75	1,810,000.00
11/01/28			55,281.25	55,281.25	1,810,000.00
05/01/29	30,000.00	5.150%	55,281.25	85,281.25	1,780,000.00
11/01/29			54,508.75	54,508.75	1,780,000.00
05/01/30	30,000.00	5.350%	54,508.75	84,508.75	1,750,000.00
11/01/30			53,706.25	53,706.25	1,750,000.00
05/01/31	35,000.00	5.350%	53,706.25	88,706.25	1,715,000.00
11/01/31			52,770.00	52,770.00	1,715,000.00
05/01/32	35,000.00	5.350%	52,770.00	87,770.00	1,680,000.00
11/01/32			51,833.75	51,833.75	1,680,000.00
05/01/33	40,000.00	5.350%	51,833.75	91,833.75	1,640,000.00
11/01/33			50,763.75	50,763.75	1,640,000.00
05/01/34	40,000.00	5.350%	50,763.75	90,763.75	1,600,000.00
11/01/34			49,693.75	49,693.75	1,600,000.00
05/01/35	40,000.00	6.050%	49,693.75	89,693.75	1,560,000.00
11/01/35			48,483.75	48,483.75	1,560,000.00
05/01/36	45,000.00	6.050%	48,483.75	93,483.75	1,515,000.00
11/01/36			47,122.50	47,122.50	1,515,000.00
05/01/37	50,000.00	6.050%	47,122.50	97,122.50	1,465,000.00
11/01/37			45,610.00	45,610.00	1,465,000.00
05/01/38	50,000.00	6.050%	45,610.00	95,610.00	1,415,000.00
11/01/38			44,097.50	44,097.50	1,415,000.00
05/01/39	55,000.00	6.050%	44,097.50	99,097.50	1,360,000.00
11/01/39			42,433.75	42,433.75	1,360,000.00
05/01/40	55,000.00	6.050%	42,433.75	97,433.75	1,305,000.00
11/01/40			40,770.00	40,770.00	1,305,000.00
05/01/41	60,000.00	6.050%	40,770.00	100,770.00	1,245,000.00
11/01/41			38,955.00	38,955.00	1,245,000.00
05/01/42	65,000.00	6.050%	38,955.00	103,955.00	1,180,000.00
11/01/42			36,988.75	36,988.75	1,180,000.00
05/01/43	70,000.00	6.050%	36,988.75	106,988.75	1,110,000.00
11/01/43			34,871.25	34,871.25	1,110,000.00
05/01/44	75,000.00	6.050%	34,871.25	109,871.25	1,035,000.00
11/01/44			32,602.50	32,602.50	1,035,000.00
05/01/45	75,000.00	6.300%	32,602.50	107,602.50	960,000.00
11/01/45			30,240.00	30,240.00	960,000.00
05/01/46	80,000.00	6.300%	30,240.00	110,240.00	880,000.00
11/01/46			27,720.00	27,720.00	880,000.00
05/01/47	85,000.00	6.300%	27,720.00	112,720.00	795,000.00
11/01/47			25,042.50	25,042.50	795,000.00
05/01/48	95,000.00	6.300%	25,042.50	120,042.50	700,000.00
11/01/48			22,050.00	22,050.00	700,000.00
05/01/49	100,000.00	6.300%	22,050.00	122,050.00	600,000.00

11/01/49			18,900.00	18,900.00	600,000.00
05/01/50	105,000.00	6.300%	18,900.00	123,900.00	495,000.00
11/01/50			15,592.50	15,592.50	495,000.00
05/01/51	110,000.00	6.300%	15,592.50	125,592.50	385,000.00
11/01/51			12,127.50	12,127.50	385,000.00
05/01/52	120,000.00	6.300%	12,127.50	132,127.50	265,000.00
11/01/52			8,347.50	8,347.50	265,000.00
05/01/53	130,000.00	6.300%	8,347.50	138,347.50	135,000.00
11/01/53			4,252.50	4,252.50	135,000.00
05/01/54	135,000.00	6.300%	4,252.50	139,252.50	-
Total	1,915,000.00		2,345,685.00	4,260,685.00	

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2025 ASSESSMENTS**

Landowner Contribution (GF) and Off-Roll Assessments (DSF)

Series 2023-1 (AA1)

Product/Parcel	Units	FY 2025 O&M Contribution per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Contribution and Assessment per Unit	FY 2024 Total Assessment per Unit
SF 50'	93	\$ 1,365.01	\$ 1,362.98	\$ 2,727.99	n/a
SF 60'	16	1,638.01	1,635.57	3,273.58	n/a
Total	109				

Series 2023-2 (AA2)

Product/Parcel	Units	FY 2025 O&M Contribution per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Contribution and Assessment per Unit	FY 2024 Total Assessment per Unit
SF 50'	89	\$ 1,365.01	\$ 1,361.95	\$ 2,726.96	n/a
SF 60' with Easement	11	1,638.01	1,361.95	2,999.96	n/a
SF 60'	4	1,638.01	1,634.34	3,272.35	n/a
Total	104				

Landowner Contribution (GF)

Product/Parcel	Units	FY 2025 O&M Contribution per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Contribution and Assessment per Unit	FY 2024 Total Assessment per Unit
SF 50'	192	\$ 1,365.01	\$ -	\$ 1,365.01	n/a
SF 60'	77	1,638.01	-	1,638.01	n/a
Total	269				

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION
ITEMS AII

COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025 FUNDING AGREEMENT

This agreement (“**Agreement**”) is made and entered into this 1st day of October 2024, by and between:

COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and located in City of Palm Coast, Flagler County, Florida (“**District**”), with an address of c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, FL 33431; and

TAYLOR MORRISON OF FLORIDA, INC., a Florida corporation and a landowner in the District (“**Developer**”) with an address of 7785 Baymeadows Way, Suite 105, Jacksonville, Florida 32256.

RECITALS

WHEREAS, the District was established by an ordinance adopted by the City Council of Palm Coast, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, Florida Statutes, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, pursuant to that certain Joint Development and Escrow Agreement entered into by and between Developer and Meritage Homes of Florida, Inc., dated August 23, 2022 (the “**JDA**”), Developer is actively developing certain real property within the District and presently owns a portion of such real property identified in the District's Fiscal Year 2025 Assessment Roll (the “**Assessment Roll**”) attached hereto and incorporated herein by reference as **Exhibit A**, which real property is located entirely within the District and which real property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District (the “**Property**”); and

WHEREAS, the District is adopting its general fund budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**Fiscal Year 2025 Budget**”); and

WHEREAS, this Fiscal Year 2025 Budget, which both parties recognize may be amended from time to time in the sole discretion of the District, is attached hereto and incorporated herein by reference as **Exhibit B**; and

WHEREAS, the District has the option of levying non-ad valorem assessments on all land, including the Property, that will benefit from the activities, operations and services set forth in the Fiscal Year 2025 Budget, or utilizing such other revenue sources as may be available to it; and

WHEREAS, in lieu of levying assessments on the Property, the Developer is willing to provide such funds as are necessary and in proportional share as set out in the JDA to allow the District to proceed with its operations as described in **Exhibit B**; and

WHEREAS, the Developer agrees that the activities, operations and services provide a special and peculiar benefit equal to or in excess of the costs reflected on **Exhibit B** to the Property; and

WHEREAS, the Developer has agreed to enter into this Agreement in lieu of having the District levy and collect any non-ad valorem assessments as authorized by law against the Property located within the District for the activities, operations and services set forth in **Exhibit B**; and

WHEREAS, Developer and District desire to secure such budget funding through the imposition of a continuing lien against the Property described in **Exhibit A** and otherwise as provided herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **FUNDING.** The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as **Exhibit B** for its 51.2% proportional share as set forth in the JDA, as such budget may be amended from time to time in the District's sole discretion, within fifteen (15) days of written request by the District. Amendments to the Fiscal Year 2025 Budget as shown on **Exhibit B** adopted by the District at a duly noticed meeting shall have the effect of amending this Agreement without further action of the parties. Funds provided hereunder shall be placed in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

2. **CONTINUING LIEN.** District shall have the right to file a continuing lien upon the Property described in **Exhibit A** for all payments due and owing from Developer under the terms of this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement this lien, and all sums advanced and paid by the District for taxes and payment on account of superior interests, liens and encumbrances in order to preserve and protect the District's lien. The lien shall be effective as of the date and time of the recording of a "Notice of Lien for Fiscal Year 2025 Budget" in the public records of Flagler County, Florida ("**County**"), stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice of Lien for Fiscal Year 2025 Budget on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holder to the Property to pay the amount due under this Agreement or may foreclose the lien against the Property in any manner authorized by law. The District may partially release any filed lien for portions of the Property subject to a plat if and when the Developer has demonstrated, in the District's sole discretion, such release will not materially impair the ability of the District to enforce the collection of funds hereunder. In the event the Developer sells any of the Property described in **Exhibit A** after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a lien upon the remaining Property owned by the Developer.

3. **ALTERNATIVE COLLECTION METHODS.**

a. In the alternative or in addition to the collection method set forth in Paragraph 2 above, the District may enforce the collection of funds due under this Agreement by action against the Developer in the appropriate judicial forum in and for the County. The enforcement of the collection of funds in this manner shall be in the sole discretion of the District Manager on behalf of the District. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

b. The District hereby finds that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property, which benefit is initially allocated on an equal developable acreage basis. The Developer agrees that the activities, operations and services set forth in **Exhibit B** provide a special and peculiar benefit to the Property equal to or in excess of the costs set forth in **Exhibit B**, on an equal developable acreage basis. Therefore, in the alternative or in addition to the other methods of collection set forth in this Agreement, the District, in its sole discretion, may choose to certify amounts due hereunder as a non-ad valorem assessment on all or any part of the Property for collection, either through the Uniform Method of Collection set forth in Chapter 197, Florida Statutes, or under any method of direct bill and collection authorized by Florida law. Such assessment, if imposed, may be certified on the next available tax roll of the County property appraiser.

4. **AGREEMENT; AMENDMENTS.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

5. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

6. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.

7. **DEFAULT.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement in the manner described herein in Paragraphs 2 and 3 above.

8. **THIRD PARTY RIGHTS; TRANSFER OF PROPERTY.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon

the parties hereto and their respective representatives, successors and assigns. In the event the Developer sells or otherwise disposes of its business or of all or substantially all of its assets relating to improvements, work product, or lands within the District, the Developer shall continue to be bound by the terms of this Agreement and additionally shall expressly require that the purchaser agree to be bound by the terms of this Agreement. The Developer shall give 90 days prior written notice to the District under this Agreement of any such sale or disposition.

9. **FLORIDA LAW GOVERNS.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

10. **ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

11. **EFFECTIVE DATE.** The Agreement shall be effective after execution by both parties hereto. The enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

12. **PUBLIC RECORDS.** Developer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Developer agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited, to Section 119.0701, Florida Statutes. Among other requirements and to the extent applicable by law, Developer shall 1) keep and maintain public records required by the District under this Agreement; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Developer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Developer's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Developer, Developer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats. Developer acknowledges that, pursuant to Section 287.058(c), Florida Statutes, the District may unilaterally cancel this Agreement if the Developer refuses to allow public access to all documents, papers, letters, or other material made or received by the Developer in conjunction with this Agreement, unless such records are exempt under Florida law. Developer acknowledges that the designated Public Records Custodian for the District is **Daphne Gillyard**.

IF DEVELOPER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO DEVELOPER'S DUTY TO PROVIDE PUBLIC RECORDS

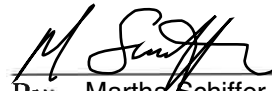
RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (561) 571-0010, GILLYARDD@WHHASSOCIATES.COM, AND 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FL 33431.

13. **LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

14. **ANTI-HUMAN TRAFFICKING.** Developer certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Developer agrees to execute an affidavit in compliance with Section 787.06(13), *Florida Statutes*.

IN WITNESS WHEREOF, the parties execute this Agreement the day and year first written above.

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**


By: Martha Schiffer
Its: CDD Chair

**TAYLOR MORRISON OF
FLORIDA, INC., a Florida corporation**

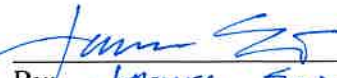

By: JAMES SPARR
Its: VP OF LAND

EXHIBIT A: Fiscal Year 2025 Assessment Roll

EXHIBIT B: Fiscal Year 2025 Budget

EXHIBIT A

Fiscal Year 2025 Assessment Roll

EXHIBIT B

Fiscal Year 2025 Budget

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
ADOPTED BUDGET
FISCAL YEAR 2025**

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
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**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024			
	Adopted Budget FY 2024	Actual through 03/31/2024	Projected through 9/30/2024	Total Actual & Projected Revenue & Expenditures
				Adopted Budget FY 2025
REVENUES				
Landowner contribution	610,282	15,526	61,536	77,062
Total revenues	610,282	15,526	61,536	77,062
EXPENDITURES				
Professional & administrative				
Supervisors	-	1,076	966	2,042
Management/accounting/recording	48,000	22,000	24,000	46,000
Legal	25,000	7,206	5,000	12,206
Engineering	2,000	-	1,000	1,000
Audit	5,500	-	5,500	5,500
Arbitrage rebate calculation	500	-	500	500
Dissemination agent	1,000	833	167	1,000
Trustee	5,500	-	-	-
Telephone	200	100	100	200
Postage	500	109	391	500
Printing & binding	500	250	250	500
Legal advertising	1,750	349	375	724
Annual special district fee	175	175	-	175
Insurance	5,500	5,000	-	5,000
Contingencies/bank charges	750	211	539	750
Website hosting & maintenance	705	1,680	-	1,680
Website ADA compliance	210	-	210	210
Total professional & administrative	97,790	38,989	38,998	77,987

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				
	Adopted Budget FY 2024	Actual through 03/31/2024	Projected through 9/30/2024	Total Actual & Projected Revenue & Expenditures	Adopted Budget FY 2025
Field operations					
Field operations accounting	-	-	-	-	2,400
Landscape maintenance	180,000	-	-	-	250,000
Landscape replacement	5,000	-	-	-	5,000
Irrigation repairs	3,500	-	-	-	3,500
Pond maintenance	20,000	-	-	-	20,000
Wetland monitoring	10,000	-	-	-	10,000
Nuisance exotic plant removal	2,500	-	-	-	2,500
Walking trails	2,500	-	-	-	2,500
Dog stations	3,000	-	-	-	3,000
Lift station	10,000	-	-	-	10,000
Pressure washing	7,500	-	-	-	7,500
Misc. repairs & replacements	10,000	-	-	-	10,000
Holiday lights	5,000	-	-	-	5,000
Amenities					
Operations Management	40,392	-	-	-	40,392
Pool maintenance	12,000	-	-	-	12,000
Repairs & maintenance	3,500	-	-	-	3,500
Court maintenance	1,500	-	-	-	1,500
Tot lot maintenance	1,500	-	-	-	1,500
Janitorial	9,600	-	-	-	9,600
Access control/monitoring	14,500	-	-	-	14,500
Potable water	1,500	-	-	-	1,500
Electricity - amenity	5,000	-	-	-	5,000
Internet	2,000	-	-	-	2,000
Insurance - property	25,000	-	-	-	25,000
Utilities					
Electricity - common	12,000	-	-	-	12,000
Water	75,000	-	-	-	75,000
Streetlights	50,000	-	-	-	62,000
Total field operations	512,492	-	-	-	596,892
Total expenditures	610,282	38,989	38,998	77,987	687,420
Excess/(deficiency) of revenues over/(under) expenditures	-	(23,463)	22,538	(925)	-
Fund balance - beginning (unaudited)	-	925	(22,538)	925	-
Fund balance - ending (projected)					
Unassigned	-	(22,538)	-	-	-
Fund balance - ending	\$ -	\$ (22,538)	\$ -	\$ -	\$ -

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	1,288
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed	
Management/accounting/recording	48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	15,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	6,700
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	2,000
The District must annually disseminate financial information in order to comply with the	
Trustee	4,500
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	5,500
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	750
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

Field operations

Field operations accounting	2,400
Landscape maintenance	250,000
Landscape replacement	5,000
Irrigation repairs	3,500
Pond maintenance	20,000
Wetland monitoring	10,000
Nuisance exotic plant removal	2,500
Walking trails	2,500
Dog stations	3,000
Lift station	10,000
Pressure washing	7,500
Misc. repairs & replacements	10,000
Holiday lights	5,000

Amenities

Operations Management	40,392
Pool maintenance	12,000
Repairs & maintenance	3,500
Court maintenance	1,500
Tot lot maintenance	1,500
Janitorial	9,600
Access control/monitoring	14,500
Potable water	1,500
Electricity - amenity	5,000
Internet	2,000
Insurance - property	25,000

Utilities

Electricity - common	12,000
Water	75,000
Streetlights	62,000
Total expenditures	<u><u>\$ 687,420</u></u>

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023-1 AND SERIES 2023-2
FISCAL YEAR 2025**

	Fiscal Year 2024				
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Adopted Budget FY 2025
REVENUES					
Assessment levy: off-roll - Series 2023-1	\$ -	\$ -	\$ -	\$ -	\$ 152,926
Assessment levy: off-roll - Series 2023-2	-	-	-	-	142,732
Interest	-	5,393	-	5,393	-
Total revenues	-	5,393	-	5,393	295,658
EXPENDITURES					
Debt service					
Principal - Series 2023-1	-	-	-	-	25,000
Principal - Series 2023-2	-	-	-	-	25,000
Interest - Series 2023-1	-	-	55,098	55,098	124,750
Interest - Series 2023-2	-	-	51,220	51,220	115,970
Tax collector	-	-	-	-	2,855
Underwriter's discount	-	79,500	-	79,500	-
Cost of issuance	-	185,080	9,750	194,830	-
Total expenditures	-	264,580	116,068	380,648	293,575
Excess/(deficiency) of revenues over/(under) expenditures	-	(259,187)	(116,068)	(375,255)	2,083
OTHER FINANCING SOURCES/(USES)					
Bond proceeds	-	648,837	-	648,837	-
Transfers in	-	-	12,685	12,685	-
Total other financing sources/(uses)	-	648,837	12,685	661,522	-
Net increase/(decrease) in fund balance	-	389,650	(103,383)	286,267	2,083
Fund balance:					
Beginning fund balance (unaudited)	-	(12,685)	376,965	(12,685)	273,582
Ending fund balance (projected)	\$ -	\$ 376,965	\$ 273,582	\$ 273,582	275,665
Use of fund balance:					
Debt service reserve account balance (required) - Series 2023-1					(76,463)
Debt service reserve account balance (required) - Series 2023-2					(71,366)
Interest expense - November 1, 2025 - Series 2023-1					(61,731)
Interest expense - November 1, 2025 - Series 2023-2					(57,341)
Projected fund balance surplus/(deficit) as of September 30, 2025					<u>\$ 8,764</u>

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			62,375.00	62,375.00	2,060,000.00
05/01/25	25,000.00	5.150%	62,375.00	87,375.00	2,035,000.00
11/01/25			61,731.25	61,731.25	2,035,000.00
05/01/26	30,000.00	5.150%	61,731.25	91,731.25	2,005,000.00
11/01/26			60,958.75	60,958.75	2,005,000.00
05/01/27	30,000.00	5.150%	60,958.75	90,958.75	1,975,000.00
11/01/27			60,186.25	60,186.25	1,975,000.00
05/01/28	30,000.00	5.150%	60,186.25	90,186.25	1,945,000.00
11/01/28			59,413.75	59,413.75	1,945,000.00
05/01/29	35,000.00	5.150%	59,413.75	94,413.75	1,910,000.00
11/01/29			58,512.50	58,512.50	1,910,000.00
05/01/30	35,000.00	5.350%	58,512.50	93,512.50	1,875,000.00
11/01/30			57,576.25	57,576.25	1,875,000.00
05/01/31	35,000.00	5.350%	57,576.25	92,576.25	1,840,000.00
11/01/31			56,640.00	56,640.00	1,840,000.00
05/01/32	40,000.00	5.350%	56,640.00	96,640.00	1,800,000.00
11/01/32			55,570.00	55,570.00	1,800,000.00
05/01/33	40,000.00	5.350%	55,570.00	95,570.00	1,760,000.00
11/01/33			54,500.00	54,500.00	1,760,000.00
05/01/34	40,000.00	5.350%	54,500.00	94,500.00	1,720,000.00
11/01/34			53,430.00	53,430.00	1,720,000.00
05/01/35	45,000.00	6.050%	53,430.00	98,430.00	1,675,000.00
11/01/35			52,068.75	52,068.75	1,675,000.00
05/01/36	50,000.00	6.050%	52,068.75	102,068.75	1,625,000.00
11/01/36			50,556.25	50,556.25	1,625,000.00
05/01/37	50,000.00	6.050%	50,556.25	100,556.25	1,575,000.00
11/01/37			49,043.75	49,043.75	1,575,000.00
05/01/38	55,000.00	6.050%	49,043.75	104,043.75	1,520,000.00
11/01/38			47,380.00	47,380.00	1,520,000.00
05/01/39	55,000.00	6.050%	47,380.00	102,380.00	1,465,000.00
11/01/39			45,716.25	45,716.25	1,465,000.00
05/01/40	60,000.00	6.050%	45,716.25	105,716.25	1,405,000.00
11/01/40			43,901.25	43,901.25	1,405,000.00
05/01/41	65,000.00	6.050%	43,901.25	108,901.25	1,340,000.00
11/01/41			41,935.00	41,935.00	1,340,000.00
05/01/42	70,000.00	6.050%	41,935.00	111,935.00	1,270,000.00
11/01/42			39,817.50	39,817.50	1,270,000.00
05/01/43	75,000.00	6.050%	39,817.50	114,817.50	1,195,000.00
11/01/43			37,548.75	37,548.75	1,195,000.00
05/01/44	75,000.00	6.050%	37,548.75	112,548.75	1,120,000.00
11/01/44			35,280.00	35,280.00	1,120,000.00
05/01/45	85,000.00	6.300%	35,280.00	120,280.00	1,035,000.00
11/01/45			32,602.50	32,602.50	1,035,000.00
05/01/46	90,000.00	6.300%	32,602.50	122,602.50	945,000.00
11/01/46			29,767.50	29,767.50	945,000.00
05/01/47	95,000.00	6.300%	29,767.50	124,767.50	850,000.00
11/01/47			26,775.00	26,775.00	850,000.00
05/01/48	100,000.00	6.300%	26,775.00	126,775.00	750,000.00

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/48			23,625.00	23,625.00	750,000.00
05/01/49	105,000.00	6.300%	23,625.00	128,625.00	645,000.00
11/01/49			20,317.50	20,317.50	645,000.00
05/01/50	115,000.00	6.300%	20,317.50	135,317.50	530,000.00
11/01/50			16,695.00	16,695.00	530,000.00
05/01/51	120,000.00	6.300%	16,695.00	136,695.00	410,000.00
11/01/51			12,915.00	12,915.00	410,000.00
05/01/52	130,000.00	6.300%	12,915.00	142,915.00	280,000.00
11/01/52			8,820.00	8,820.00	280,000.00
05/01/53	135,000.00	6.300%	8,820.00	143,820.00	145,000.00
11/01/53			4,567.50	4,567.50	145,000.00
05/01/54	145,000.00	6.300%	4,567.50	149,567.50	-
Total	2,060,000.00		2,520,452.50	4,580,452.50	

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023-2 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			57,985.00	57,985.00	1,915,000.00
05/01/25	25,000.00	5.150%	57,985.00	82,985.00	1,890,000.00
11/01/25			57,341.25	57,341.25	1,890,000.00
05/01/26	25,000.00	5.150%	57,341.25	82,341.25	1,865,000.00
11/01/26			56,697.50	56,697.50	1,865,000.00
05/01/27	25,000.00	5.150%	56,697.50	81,697.50	1,840,000.00
11/01/27			56,053.75	56,053.75	1,840,000.00
05/01/28	30,000.00	5.150%	56,053.75	86,053.75	1,810,000.00
11/01/28			55,281.25	55,281.25	1,810,000.00
05/01/29	30,000.00	5.150%	55,281.25	85,281.25	1,780,000.00
11/01/29			54,508.75	54,508.75	1,780,000.00
05/01/30	30,000.00	5.350%	54,508.75	84,508.75	1,750,000.00
11/01/30			53,706.25	53,706.25	1,750,000.00
05/01/31	35,000.00	5.350%	53,706.25	88,706.25	1,715,000.00
11/01/31			52,770.00	52,770.00	1,715,000.00
05/01/32	35,000.00	5.350%	52,770.00	87,770.00	1,680,000.00
11/01/32			51,833.75	51,833.75	1,680,000.00
05/01/33	40,000.00	5.350%	51,833.75	91,833.75	1,640,000.00
11/01/33			50,763.75	50,763.75	1,640,000.00
05/01/34	40,000.00	5.350%	50,763.75	90,763.75	1,600,000.00
11/01/34			49,693.75	49,693.75	1,600,000.00
05/01/35	40,000.00	6.050%	49,693.75	89,693.75	1,560,000.00
11/01/35			48,483.75	48,483.75	1,560,000.00
05/01/36	45,000.00	6.050%	48,483.75	93,483.75	1,515,000.00
11/01/36			47,122.50	47,122.50	1,515,000.00
05/01/37	50,000.00	6.050%	47,122.50	97,122.50	1,465,000.00
11/01/37			45,610.00	45,610.00	1,465,000.00
05/01/38	50,000.00	6.050%	45,610.00	95,610.00	1,415,000.00
11/01/38			44,097.50	44,097.50	1,415,000.00
05/01/39	55,000.00	6.050%	44,097.50	99,097.50	1,360,000.00
11/01/39			42,433.75	42,433.75	1,360,000.00
05/01/40	55,000.00	6.050%	42,433.75	97,433.75	1,305,000.00
11/01/40			40,770.00	40,770.00	1,305,000.00
05/01/41	60,000.00	6.050%	40,770.00	100,770.00	1,245,000.00
11/01/41			38,955.00	38,955.00	1,245,000.00
05/01/42	65,000.00	6.050%	38,955.00	103,955.00	1,180,000.00
11/01/42			36,988.75	36,988.75	1,180,000.00
05/01/43	70,000.00	6.050%	36,988.75	106,988.75	1,110,000.00
11/01/43			34,871.25	34,871.25	1,110,000.00
05/01/44	75,000.00	6.050%	34,871.25	109,871.25	1,035,000.00
11/01/44			32,602.50	32,602.50	1,035,000.00
05/01/45	75,000.00	6.300%	32,602.50	107,602.50	960,000.00
11/01/45			30,240.00	30,240.00	960,000.00
05/01/46	80,000.00	6.300%	30,240.00	110,240.00	880,000.00
11/01/46			27,720.00	27,720.00	880,000.00
05/01/47	85,000.00	6.300%	27,720.00	112,720.00	795,000.00
11/01/47			25,042.50	25,042.50	795,000.00
05/01/48	95,000.00	6.300%	25,042.50	120,042.50	700,000.00
11/01/48			22,050.00	22,050.00	700,000.00
05/01/49	100,000.00	6.300%	22,050.00	122,050.00	600,000.00

11/01/49			18,900.00	18,900.00	600,000.00
05/01/50	105,000.00	6.300%	18,900.00	123,900.00	495,000.00
11/01/50			15,592.50	15,592.50	495,000.00
05/01/51	110,000.00	6.300%	15,592.50	125,592.50	385,000.00
11/01/51			12,127.50	12,127.50	385,000.00
05/01/52	120,000.00	6.300%	12,127.50	132,127.50	265,000.00
11/01/52			8,347.50	8,347.50	265,000.00
05/01/53	130,000.00	6.300%	8,347.50	138,347.50	135,000.00
11/01/53			4,252.50	4,252.50	135,000.00
05/01/54	135,000.00	6.300%	4,252.50	139,252.50	-
Total	1,915,000.00		2,345,685.00	4,260,685.00	

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2025 ASSESSMENTS**

Landowner Contribution (GF) and Off-Roll Assessments (DSF)

Series 2023-1 (AA1)

Product/Parcel	Units	FY 2025 O&M Contribution per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Contribution and Assessment per Unit	FY 2024 Total Assessment per Unit
SF 50'	93	\$ 1,365.01	\$ 1,362.98	\$ 2,727.99	n/a
SF 60'	16	1,638.01	1,635.57	3,273.58	n/a
Total	109				

Series 2023-2 (AA2)

Product/Parcel	Units	FY 2025 O&M Contribution per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Contribution and Assessment per Unit	FY 2024 Total Assessment per Unit
SF 50'	89	\$ 1,365.01	\$ 1,361.95	\$ 2,726.96	n/a
SF 60' with Easement	11	1,638.01	1,361.95	2,999.96	n/a
SF 60'	4	1,638.01	1,634.34	3,272.35	n/a
Total	104				

Landowner Contribution (GF)

Product/Parcel	Units	FY 2025 O&M Contribution per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Contribution and Assessment per Unit	FY 2024 Total Assessment per Unit
SF 50'	192	\$ 1,365.01	\$ -	\$ 1,365.01	n/a
SF 60'	77	1,638.01	-	1,638.01	n/a
Total	269				

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION
ITEMS B

FORM OF REQUISITION

Series 2023-1

The undersigned, an Authorized Officer of Colbert Landings Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of November 1, 2023 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture from the District to the Trustee, dated as of November 1, 2023 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 1

(B) Name of Payee: Meritage Homes of Florida, Inc.

(C) Amount Payable:

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or state Costs of Issuance, if applicable): Reimbursement of construction of stormwater system, roadways, water and wastewater facilities, hardscaping, landscaping, irrigation, and offsite improvements as well as grading and clearing.

(E) Fund, Account or subaccount from which disbursement is to be made:

Series 2023-1 Acquisition and Construction Fund

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2023-1 Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Phase 1 Project and each represents a Cost of the Phase 1 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**

By:

Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE AND
CAPITALIZED INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Phase 1 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Phase 1 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the First Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

By:



Consulting Engineer

FORM OF REQUISITION

Series 2023-2

The undersigned, an Authorized Officer of Colbert Landings Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank Trust Company, National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of November 1, 2023 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture from the District to the Trustee, dated as of November 1, 2023 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 1

(B) Name of Payee: Taylor Morrison of Florida, Inc.

(C) Amount Payable:

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or state Costs of Issuance, if applicable): Reimbursement of construction of stormwater system, roadways, water and wastewater facilities, hardscaping, landscaping, irrigation, and offsite improvements as well as grading and clearing.

(E) Fund, Account or subaccount from which disbursement is to be made:

Series 2023-2 Acquisition and Construction Fund

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2023-2 Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Phase 1 Project and each represents a Cost of the Phase 1 Project, and has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**

By:

Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE AND
CAPITALIZED INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Phase 1 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Phase 1 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an Exhibit to the First Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

By:


Consulting Engineer

November ^{8th}, 2024

Colbert Landings Community Development District
c/o Wrathell, Hunt & Associates, LLC, District Manager
2300 Glades Road, Suite 410W
Boca Raton, Florida 33431

Re: Colbert Landings Community Development District
Acquisition of the Colbert Landings Community Development District Improvements
Phase 1

Dear Mr. Rom:

Meritage Homes of Florida, Inc. (the "Developer"), on behalf of itself and Taylor Morrison of Florida, Inc. ("Taylor Morrison"), has completed and wishes to sell to the District certain improvements, which improvements are more particularly set forth in the Engineer's Report (defined below) (the "Improvements"). The Developer wishes to convey the Improvements, which were included in the *Engineer's Report for Colbert Landings Community Development District*, dated March 28, 2023, as addressed in the *Supplemental Engineer's Report for Colbert Landings Phase 1*, dated November 2, 2023 (collectively, the "Engineer's Report"), along with all related Work Product, to the District. The value of such Improvements is \$19,523,525.38, which amount represents the actual cost of constructing the Improvements. Pursuant to a Joint Development Agreement between the Developer and Taylor Morrison, Taylor Morrison is entitled to 51.2% of the reimbursement amounts available and the Developer is entitled to 48.8%. As such, please remit all funds available in the District's acquisition and construction account for the Improvements based on the percentages set forth herein.

Sincerely,



Meritage Homes of Florida, Inc.

cc: Jennifer Kilinski, District Counsel
Matthew Lahti, District Engineer

Acknowledged and Agreed to by:



Richard Carruthers, Vice President
Taylor Morrison of Florida, Inc.

Exhibit A

Identification of Improvements

Meritage Homes of Florida, Inc. constructed and/or caused to be completed in and for the Colbert Landings Community Development District, the following improvements all located on portions of the real property described as follows:

Phase 1

All Improvements are as contemplated by the Engineer's Report and as more generally identified in the chart below:

Contractor	Contract/Date	Description	Amount
Wal-Rose, Inc.	See attached agreement and pay applications	General Conditions	\$516,970.15
		Earthwork	\$5,616,509.61
		Grass	\$1,194,926.25
		Concrete	\$542,617.50
		Onsite Paving	\$2,527,577.09
		Storm	\$4,457,753.61
		Sewer	\$3,022,044.69
		Water	\$1,645,126.48
Total			\$19,523,525.38

AFFIDAVIT REGARDING COSTS PAID

STATE OF FLORIDA
COUNTY OF DUVAL

I, Chris Ward, as Vice President of Land of Meritage Homes of Florida, Inc., a Florida corporation, being first duly sworn, do hereby state for my affidavit as follows:

1. I have personal knowledge of the matters set forth in this affidavit.
2. My name is Chris Ward, and I am Vice President of Land of Meritage Homes of Florida, Inc., (the "Developer"). I have authority to make this affidavit on behalf of Developer.
3. Developer is the developer of certain lands within the Colbert Landings Community Development District, a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes* ("District").
4. The District's *Engineer's Report for Colbert Landings Community Development District*, dated March 28, 2023 as supplemented by the *Supplemental Engineer's Report for Colbert Landings Phase 1*, dated November 2, 2023 (collectively, the "Engineer's Report") describes certain public infrastructure improvements and/or work product that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*, ("Improvements")
5. Pursuant to contracts in place between Developer and certain contractors, engineers and construction related professionals, as may be more particularly identified on the attached **Exhibit A**, Developer has expended funds to develop the Improvements that are included and described in the Engineer's Report and are part of the District's capital improvement plan. The attached **Exhibit A** accurately identifies the completed Improvements and states, at least in part, the amounts that Developer has spent on the completed improvements. No money is owed to any contractors or subcontractors for any work performed on the completed Improvements.
6. The Improvements are substantially complete, and the Developer agrees to aid the District in fully completing the Improvements.
7. In making this affidavit, I understand that the District intends to rely on this affidavit for purposes of acquiring the completed Improvements that Developer has developed consistent with the Engineer's Report.

Under penalties of perjury, I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

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Executed this 13th day of November 2024.

MERITAGE HOMES OF FLORIDA, INC.,
a Florida corporation



By: Chris Ward
Its: Vice President of Land

STATE OF FLORIDA
COUNTY OF Duval

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 13th day of November 2024, by Chris Ward, as Vice President of Land of Meritage Homes of Florida, Inc., on its behalf. He/She [☒] is personally known to me or [☐] produced _____ as identification.



Notary Public, State of Florida

Personally Known
OR Produced Identification
Type of Identification _____

Exhibit A

Identification of Improvements

Meritage Homes of Florida, Inc. constructed and/or caused to be completed in and for the Colbert Landings Community Development District, the following improvements all located on portions of the real property described as follows:

Phase 1

All Improvements are as contemplated by the Engineer's Report and as more generally identified in the chart below:

Contractor	Contract/Date	Description	Amount
Wal-Rose, Inc.	See attached agreement and pay applications	General Conditions	\$516,970.15
		Earthwork	\$5,616,509.61
		Grass	\$1,194,926.25
		Concrete	\$542,617.50
		Onsite Paving	\$2,527,577.09
		Storm	\$4,457,753.61
		Sewer	\$3,022,044.69
		Water	\$1,645,126.48
Total			\$19,523,525.38

WARRANTY, ASSIGNMENT OF RIGHTS AND RELEASE OF RESTRICTIONS ON THE COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT'S RIGHT TO USE AND RELY UPON DRAWINGS, PLANS, SPECIFICATIONS AND RELATED DOCUMENTS CREATED OR UNDERTAKEN IN CONNECTION WITH THE AGREEMENT FOR PROFESSIONAL SERVICES

THIS WARRANTY, ASSIGNMENT AND RELEASE is made the ____ day of November 2024, by **GULFSTREAM DESIGN GROUP, LLC**, a Florida limited liability company whose address is 2225 A1A South, Suite A2, St. Augustine, Florida 32080 ("Professional"), in favor of the **COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT** ("District"), which is a local unit of special-purpose government situated in Flagler County, Florida, and having offices located at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, for and in consideration of the sum of Ten and No/100 U.S. Dollars (\$10.00), and other good and valuable consideration to it in hand paid by the District, the receipt and sufficiency of which are hereby acknowledged by the Professional.

SECTION 1. DESCRIPTION OF SCOPE OF SERVICES. Professional has provided work product in connection with the construction and/or installation of certain infrastructure improvements for Meritage Homes of Florida, Inc., a landowner within the District ("Landowner"). An outline of the scope of services provided by Professional is attached as **Exhibit A** ("Work Product").

SECTION 2. USE OF WORK PRODUCT. Professional acknowledges that the District anticipates it will acquire the Work Product from Landowner, and thereby secure unrestricted rights to use and rely upon the same for any and all purposes, including the purposes for which it was intended.

SECTION 3. WARRANTY. Professional hereby expressly guarantees that the Work Product identified in **Exhibit A** is fit for any and all purposes, including the purposes for which it is intended. This expressed warranty shall not serve to eliminate any responsibility of Professional for the Work Product under Florida Statutes or case law, or to exclude any implied warranties and responsibilities.

SECTION 4. RELEASES. Premised upon the District's agreement to make no revisions or modifications to the Work Product without prior written permission of Professional, Professional confirms the release of all restrictions upon the District's right to use and rely upon the Work Product for any and all purposes, including the purposes for which it is intended. Professional hereby affirmatively agrees that the Work Product identified in **Exhibit A** is free of all claims, security agreement, encumbrances or liens.

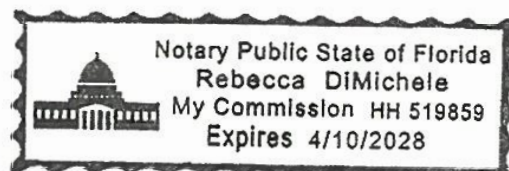
SECTION 5. CERTIFICATE OF PAYMENT. Professional hereby acknowledges that it has been fully compensated for its services and work related to completion of the Work Product. Professional further certifies that no outstanding requests for payment exist related to the Work Product identified in **Exhibit A** and that there is no disagreement as to the appropriateness of payment made for the Work Product. This document shall constitute a final waiver and release of

FURTHER AFFIANT SAYETH NOT.

Matthew Lahti, P.E.
Gulfstream Design Group, LLC
Florida License No.: 71395
District Engineer

STATE OF FLORIDA
COUNTY OF St. Johns

The foregoing instrument was acknowledged and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 8 day of November 2024, by Matthew Lahti, as District Engineer to Colbert Landings Community Development District, a professional engineer, and President of Gulfstream Design Group, LLC, on its behalf. He/She ☒ is personally known to me or ☐ produced personally known as identification.



Notary Public, State of Florida

Personally Known
OR Produced Identification
Type of Identification personally known

EXHIBIT A

All of the right, title, interest, and benefit in, to, and under any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever, prepared by Gulfstream Design Group, LLC, pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-referenced Improvements and which were described in the *Engineer's Report for Colbert Landings Community Development District*, dated March 28, 2023, and the *Supplemental Engineer's Report for Colbert Landings Phase I*, dated November 2, 2023.

Specifically, these include the following plan sets:

Final Engineering Plans for Colbert Landings – Phase I

BILL OF SALE AND LIMITED ASSIGNMENT
PHASE ONE IMPROVEMENTS AND WORK PRODUCT

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made to be effective as of the 13th day of November 2024, by and between **Meritage Homes of Florida, Inc.**, a Florida corporation, whose mailing address is 13901 Sutton Park Dr. S, Suite C350, Jacksonville, FL 32224 (“**Grantor**”), as further agreed to and acknowledged by Taylor Morrison of Florida, Inc. (“**Landowner**” and together with Grantor, the “**Grantors**”), and for good and valuable consideration, to it paid by the **Colbert Landings Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**” or “**Grantee**”) whose address is c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

(Wherever used herein, the terms “Grantor(s)” and “Grantee” include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.)

BACKGROUND STATEMENT

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantors and Grantee, intending to be legally bound, do hereby agree as follows:

1. Grantor and Landowner, each as it relates to property and interests owned by each of them, hereby transfers, grants, conveys, and assigns to Grantee all right, title and interest of Grantors, if any, in and to the following improvements, work product, and other interests (together, “**Property**”) as described below to have and to hold for Grantee’s own use and benefit forever:
 - a) **Improvements** – All of the right, title, warranty, interest and benefit in the improvements set forth in attached **Exhibit A** (together, “**Improvements**”); and
 - b) **Work Product** - All of the right, title, interest, and benefit, if any, in, to, and under any and all site plans, construction and development drawings, plans and specifications, documents, surveys, engineering and soil reports and studies, licenses, permits, zoning approvals, entitlements, building permits, demolition and excavation permits, curb cut and right-of-way permits, utility permits, drainage rights, bonds, and similar or equivalent private and governmental documents of every kind and character whatsoever pertaining or applicable to or in any way connected with the development, construction, and ownership of the above-mentioned improvements (together, “**Work Product**”); and
 - c) **Additional Rights** - All of the right, title, interest, and benefit of each of the Grantors, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the construction, installation, or composition of the Improvements and creation of the Work Product.

2. Grantor hereby covenants that, as it relates to Property and interests owned by Grantor: (i) Grantor is the lawful owner of the Property; (ii) the Property is free from any liens or encumbrances and the Grantor covenants to timely address any such liens or encumbrances if and when filed; (iii) Grantor has good right to sell the Property; and (iv) the Grantor will warrant and defend the sale of the Property hereby made unto the Grantee against the lawful claims and demands of all persons whosoever.
3. Landowner hereby covenants that, as it relates to Property and interests owned by Landowner: (i) Landowner is the lawful owner of the Property; (ii) the Property is free from any liens or encumbrances and the Landowner covenants to timely address any such liens or encumbrances if and when filed; (iii) Landowner has good right to sell the Property; and (iv) the Landowner will warrant and defend the sale of the Property hereby made unto the Grantee against the lawful claims and demands of all persons whosoever.
4. Except as otherwise separately agreed to in writing by Grantor or Landowner, this conveyance is made on an "as is" basis. The Grantor and Landowner each represents that it has no knowledge of any latent or patent defects in the Property, and hereby assigns, transfers and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any latent or patent defects, including, but not limited to, any and all warranties and other forms of indemnification.
5. By execution of this document, the Grantor and Landowner each affirmatively represent that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of Grantee's limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.
6. Grantors agree to provide all further assurances and to take all actions reasonably required to allow District to complete any process required to complete the Improvements.

[CONTINUED ON FOLLOWING PAGE]

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

**MERITAGE HOMES OF FLORIDA,
INC.**, a Florida corporation



Name: Chris Ward

Title: Vice President of Land

STATE OF Florida
COUNTY OF Duval

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 13th day of November 2024, by Chris Ward as Vice President of Land of Meritage Homes of Florida, Inc., a Florida corporation, and with authority to execute the foregoing on behalf of the entity identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

(NOTARY SEAL)



NOTARY PUBLIC, STATE OF FL

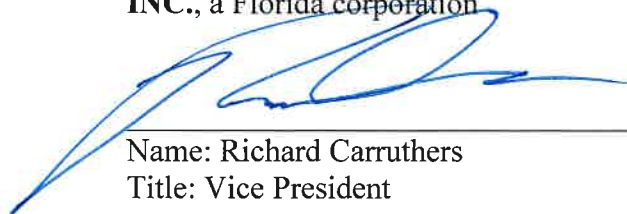
Name: Nathan Poolson

(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

**TAYLOR MORRISON OF FLORIDA,
INC.**, a Florida corporation


Name: Richard Carruthers
Title: Vice President

STATE OF Florida
COUNTY OF Duval

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this 8th day of November 2024, by Richard Carruthers as Vice President of Taylor Morrison of Florida, Inc., and with authority to execute the foregoing on behalf of the entity identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.


NOTARY PUBLIC, STATE OF _____

(NOTARY SEAL)

Name: Carrolline Felver
(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)



Carrolline Felver
Comm.: HH 156959
My Commission Expires:
Nov. 6, 2025

EXHIBIT A

Identification of Improvements

Roadways - All roads, pavement, curbing, gutter, sidewalk, landscape, hardscape, and other physical improvements within the right-of-way located on Tracts RW-2, RW-3, RW-4, and RW-1 (Right-Of-Way) consisting of Arat Drive, Armoyan Drive, Garni Drive, Geosam Drive, Grand Cypress Court, Oconee Drive, Regal Drive and Tequesta Court, of the Plat known as *Colbert Landings Phase 1* as recorded at Plat Book 42, Pages 1 *et seq.*, of the Official Records of Flagler County, Florida.

Drainage/Surface Water Management - All drainage and surface water management systems, including but not limited to lakes, ponds, sod, surface water control structures, pipes, curbs, gutter, inlets, gravity walls, and other water conveyance structures, as well as all catch-basins and related stormwater facilities located on Tract(s) D-1, D-2, D-3, D-4, D-5, D-6, D-7, D-8, D-9, D-10, D-11, D-12, D-13, D-14, D-15, D-16, D-17, D-18, D-19, D-20, D-21, D-22, D-23 and the of the Plat known as *Colbert Landings Phase 1* as recorded at Plat Book 42, Pages 1 *et seq.*, of the Official Records of Flagler County, Florida..

Wastewater/Potable Water Utilities - All wastewater, potable water, and reclaimed water lines, including but not limited to all pipes, structures, fittings, valves, services, tees, laterals to the point of connection, manholes, facilities, equipment and appurtenances thereto, located within or upon the land depicted on the Plat known as *Colbert Landings Phase 1* as recorded at Plat Book 42, Pages 1 *et seq.*, of the Official Records of Flagler County, Florida.

Landscaping/Irrigation - All plants, trees, timber, shrubbery, and other landscaping and plantings, and all irrigation systems, including but not limited to wells, pumps, lines, spray heads, and related system components now a part of the property constructed in and for the District, all located on portions of the real property specifically depicted on the Plat known as *Colbert Landings Phase 1* as recorded at Plat Book 42, Pages 1 *et seq.*, of the Official Records of Flagler County, Florida.

Hardscaping - All signage, entry monuments and features, pavers, walkways, sidewalks, and related improvements located land subject to the Plat known as *Colbert Landings Phase 1* as recorded at Plat Book 42, Pages 1 *et seq.*, of the Official Records of Flagler County, Florida.

Conservation/Parks/Recreation/Other - All conservation open spaces, parks, recreational spaces, trails and related improvements now a part of the property constructed in and for the District, all located on portions of the real property specifically described as Tract R-1, C-1, C-2, C-3, C-4, W-1, W-2, W-3, W-4, W-5, W-6, W-7, W-8, and W-9 of the Plat known as *Colbert Landings Phase 1* as recorded at Plat Book 42, Pages 1 *et seq.*, of the Official Records of Flagler County, Florida.

**GULFSTREAM DESIGN GROUP, LLC CERTIFICATION TO
COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT REGARDING
COLBERT LANDINGS CAPITAL IMPROVEMENT PROJECT IMPROVEMENTS**

STATE OF FLORIDA

COUNTY OF St. Johns

BEFORE ME, the undersigned, personally appeared Matthew Lahti of Gulfstream Design Group, LLC, who, after being first duly sworn, deposes and says:

I, Matthew Lahti, am a Professional Engineer registered in the State of Florida. I have reviewed certain documentation, including, but not limited to, permitted plans and specifications, as-builts and applicable permits, and have inspected the Improvements (hereinafter defined). I, or my authorized agent, have conducted on-site observations of certain of the Colbert Landings Community Development District improvements (the "Improvements"), as more particularly set forth in **Exhibit A**.

I hereby certify to the Colbert Landings Community Development District (the "District") the below listed matters:

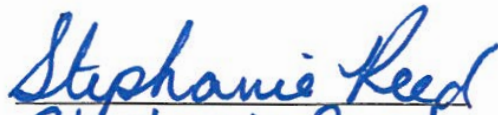
- 1) The Improvements have been completed in substantial compliance with the applicable permit requirements and in substantial accordance with the permitted plans and specifications.
- 2) The Improvements are free from obstruction and are functional for their intended purpose.
- 3) The Improvements, construction materials, and procedures are consistent with the special purpose of the District.
- 4) In my opinion, the acquisition amount of \$19,523,525.38 (1) relates directly to the construction of those certain improvements described in the *Engineer's Report for Colbert Landings Community Development District*, dated March 28, 2023, as supplemented by the *Supplemental Engineer's Report for Colbert Landings Community Development District*, November 2, 2023 (collectively, the "Engineer's Report"), (2) specifically benefits property within the boundaries of the District as described in the Engineer's Report, and (3) is fair and reasonable. Further, in my opinion, this amount does not exceed the value of the Improvements as installed.

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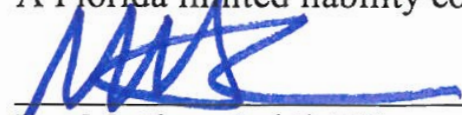
lien for any payments due to Professional by Landowner and/or the District for the Work Product identified in **Exhibit A**.

SECTION 6. EFFECTIVE DATE. This Warranty, Assignment and Release shall take effect upon execution.

ATTEST


Stephanie Reed
[print name]

GULFSTREAM DESIGN GROUP, LLC,
A Florida limited liability company


By: Matthew Lahti, PE
Its: Manager


Rebecca Dimichele
[print name]

Exhibit A

All Improvements are as contemplated by the Engineer's Report and as more generally identified in the chart below:

Contractor	Contract/Date	Description	Amount
Wal-Rose, Inc.	See attached agreement and pay applications	General Conditions	\$516,970.15
		Earthwork	\$5,616,509.61
		Grass	\$1,194,926.25
		Concrete	\$542,617.50
		Onsite Paving	\$2,527,577.09
		Storm	\$4,457,753.61
		Sewer	\$3,022,044.69
		Water	\$1,645,126.48
Total			\$19,523,525.38

This instrument was prepared by and
upon recording should be returned to:

(This space reserved for Clerk)

Jennifer Kilinski, Esq.
KILINSKI VAN WYK, PLLC
517 E. College Avenue
Tallahassee, Florida 32301

Parcel ID No: 03-12-31-1125-00000-RW03 03-12-31-1125-00000-D160 03-12-31-1125-00000-D17
003-12-31-1125-00000-D180 03-12-31-1125-00000-D190 03-12-31-1125-00000-D200 03-12-31-1125-00000-D210
03-12-31-1125-00000-D220 03-12-31-1125-00000-D230 03-12-31-1125-00000-C030 03-12-31-1125-00000-C040
03-12-31-1125-00000-W050 03-12-31-1125-00000-W060 03-12-31-1125-00000-W070
03-12-31-1125-00000-W080 03-12-31-1125-00000-W090

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is made this 13th day of November 2024, **MERITAGE HOMES OF FLORIDA, INC.**, a Florida corporation, whose address is 13901 Sutton Park Dr. S, Suite C350, Jacksonville, FL 32224, hereinafter called the “Grantor,” to **COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government organized under Chapter 190, Florida Statutes, whose address is at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, hereinafter called the “Grantee:”

(Wherever used herein the terms “Grantor” and “Grantee” include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations or governmental entities.)

WITNESSETH:

The Grantor, for and in consideration of the sum of \$10.00 and other valuable consideration, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the Grantee, all that certain land situated in the City of Palm Coast, Flagler County, Florida, described as follows:

Tracts RW-3, D-16, D-17, D-18, D-19, D-20, D-21, D-22, D-23, C-3, C-4, W-5, W-6, W-7, W-8, and W-9 all as identified on the plat titled, *Colbert Landings Phase 1*, and recorded in Plat Book 42, Page 1, *et seq.*, of the Official Records of Flagler County, Florida.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining, and to have and to hold the same in fee simple forever. Such conveyance is subject to all matters of record; however, reference hereto shall not operate to re-impose the same.

The Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple and that the Grantor has good right and lawful authority to sell and convey said land. Further, the Grantor hereby warrants the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under Grantor.

Additionally, the Grantor warrants that it has complied with the provisions of Section 196.295, Florida Statutes.

IN WITNESS WHEREOF, the Grantor has hereunto set its hand and seal the day and year first above written.

Printed Name: Elizabeth Silva
Witness [Signature]

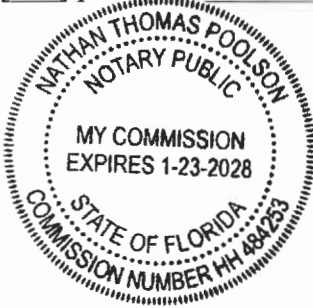
[Signature]
Printed Name: Nathan Poolson
Witness

Meritage Homes of Florida, Inc.,
a Florida corporation

By: [Signature]
Printed Name: Chris Ward
Title: Vice President of Land

STATE OF FLORIDA
COUNTY OF Duval

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 13th day of November, 2024, by Chris Ward, as Vice President of Land of Meritage Homes of Florida, Inc., on its behalf. He/She ☒ is personally known to me or ☐ produced _____ as identification.



[Signature]
Notary Public, State of Florida

Personally Known
OR Produced Identification
Type of Identification _____

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.

This instrument was prepared by and
upon recording should be returned to:

(This space reserved for Clerk)

Jennifer Kilinski, Esq.
KILINSKI VAN WYK, PLLC
517 E. College Avenue
Tallahassee, Florida 32301

Parcel ID No: 03-12-31-1125-00000-RW02 03-12-31-1125-00000-RW04 03-12-31-1125-00000-D010
03-12-31-1125-00000-D020 03-12-31-1125-00000-D030 03-12-31-1125-00000-D040 03-12-31-1125-00000-D050
03-12-31-1125-00000-D060 03-12-31-1125-00000-D070 03-12-31-1125-00000-D080 03-12-31-1125-00000-D090
03-12-31-1125-00000-D100 03-12-31-1125-00000-D110 03-12-31-1125-00000-D120 03-12-31-1125-00000-D130
03-12-31-1125-00000-D140 03-12-31-1125-00000-D150 03-12-31-1125-00000-R010 03-12-31-1125-00000-C010
03-12-31-1125-00000-C020 03-12-31-1125-00000-W010 03-12-31-1125-00000-W020
03-12-31-1125-00000-W030 03-12-31-1125-00000-W040

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is made this 8th day of November 2024, **TAYLOR MORRISON OF FLORIDA, INC.**, a Florida corporation, whose address is 7785 Baymeadows Way, Suite 105, Jacksonville, Florida 33431, hereinafter called the "Grantor," to **COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government organized under Chapter 190, Florida Statutes, whose address is at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, hereinafter called the "Grantee:"

(Wherever used herein the terms "Grantor" and "Grantee" include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations or governmental entities.)

WITNESSETH:

The Grantor, for and in consideration of the sum of \$10.00 and other valuable consideration, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the Grantee, all that certain land situated in the City of Palm Coast, Flagler County, Florida, described as follows:

Tracts RW-2, RW-4, D-1, D-2, D-3, D-4, D-5, D-6, D-7, D-8, D-9, D-10, D-11, D-12, D-13, D-14, D-15, R-1, C-1, C-2, W-1, W-2, W-3, and W-4, together with all Roads in Tract RW-1 (Right-Of-Way) consisting of Arat Drive, Armoyan Drive, Garni Drive, Geosam Drive, Grand Cypress Court, Oconee Drive, Regal Drive and Tequesta Court as identified on the plat titled, *Colbert Landings Phase 1*, and recorded in Plat Book 42, Page 1, *et seq.*, of the Official Records of Flagler County, Florida.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining, and to have and to hold the same in fee simple forever. Such conveyance is subject to all matters of record; however, reference hereto shall not operate to re-impose the same.

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION
ITEMS C

ACKNOWLEDGMENT OF ACQUISITION OF CERTAIN IMPROVEMENTS AND THE RIGHT TO RELY UPON ANY WARRANTIES AND CONTRACT TERMS FOR THE CONSTRUCTION OF SAME

THIS ACQUISITION AND WARRANTY ACKNOWLEDGMENT is made the 4th day of December 2024, by WAL-ROSE, INC., a Florida corporation, whose address is 2150 Marquette Avenue, Sanford, FL 32773 ("Contractor"), in favor of the COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT ("District"), which is a local unit of special-purpose government situated in Flagler County, Florida, and having offices located at c/o 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

SECTION 1. DESCRIPTION OF CONTRACTOR'S SERVICES. Contractor has provided construction services as general contractor in connection with the construction of certain infrastructure improvements (the "Improvements") for Meritage Homes of Florida, Inc., developer of lands within the District (the "Developer"). A copy of the contract(s) for the construction of said Improvements will be transmitted to the District upon execution of this acknowledgement ("Construction Contract"). The Improvements constructed and acquired are more generally described in the attached **Exhibit A**.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Contractor acknowledges that the District is acquiring or has acquired the Improvements, constructed by Contractor in connection with the Construction Contract, from Developer, and thereby securing the unrestricted right to rely upon the terms of the Construction Contract for same.

SECTION 3. WARRANTY. Contractor hereby expressly acknowledges the District's right to enforce the terms of the Construction Contract, including any warranties provided therein and to rely upon and enforce any other warranties provided under Florida law.

SECTION 4. INDEMNIFICATION. Contractor indemnifies and holds the District harmless from any claims, demands, liabilities, judgments, costs, or other actions that may be brought against or imposed upon the District in connection with the Improvements identified in **Exhibit A** because of any act or omission of Contractor, its agents, employees, or officers. Said indemnification shall include, but not be limited to, any reasonable attorney's fees and costs incurred by the District.

SECTION 5. CERTIFICATE OF PAYMENT. Contractor hereby acknowledges that it has been compensated for its services and work related to completion of the Improvements in the amount of \$ \$19,523,525.38. Contractor further certifies that no outstanding requests for payment exist related to the Improvements identified in **Exhibit A**, except for \$ \$0.00 including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the appropriateness of payment made for the Improvements. Contractor understands that Meritage Homes of Florida is responsible for amounts outstanding under the Construction Contract. This document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer for the Improvements identified in **Exhibit A**.

EXHIBIT A
Identification of Improvements

Meritage Homes of Florida, Inc. and Taylor Morrison of Florida, Inc. constructed and/or caused to be completed in and for the Colbert Landings Community Development District, the following improvements all located on portions of the real property described as follows:

Phase I

All Improvements are as contemplated by the Engineer's Report and as more generally identified in the chart below:

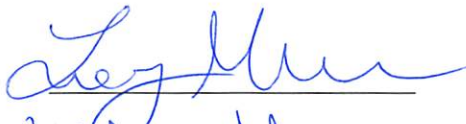
Contractor	Contract/Date	Description	Amount
Wal-Rose, Inc.	See attached agreement and pay applications	General Conditions	\$516,970.15
		Earthwork	\$5,616,509.61
		Grass	\$1,194,926.25
		Concrete	\$542,617.50
		Onsite Paving	\$2,527,577.09
		Storm	\$4,457,753.61
		Sewer	\$3,022,044.69
		Water	\$1,645,126.48
Total			\$19,523,525.38

SECTION 6. EFFECTIVE DATE. This Acquisition and Warranty Acknowledgement shall take effect upon execution.

ATTEST



Jessica Dickson
[print name]

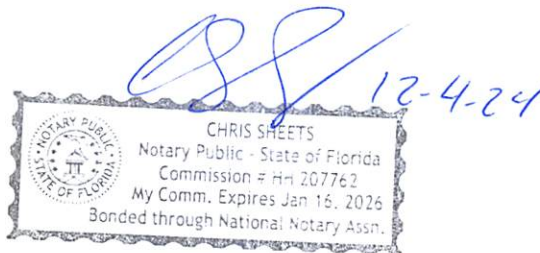


Lindsey Mercer
[print name]

WAL-ROSE, INC., a Florida corporation



By: Melinda Griffith
Its: CFO



COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION
ITEMS D



FPL Account Number: **68042-76530**

FPL Work Request Number: 11150117

LED LIGHTING AGREEMENT

In accordance with the following terms and conditions, Colbert Landings Community Development District (hereinafter called the Customer), requests on this 30th day of August, 2024, from FLORIDA POWER & LIGHT COMPANY (hereinafter called FPL), a corporation organized and existing under the laws of the State of Florida, the following installation or modification of lighting facilities at (general boundaries) Phase 2 Colbert Landings, located in Palm Coast, Florida.

- (a) Installation and/or removal of FPL-owned facilities described as follows:

[illegible]

(1) Catalog of available fixtures and the assigned billing tier for each can be viewed at www.fpl.com/led

Pole Description	# Installed	# Removed
23' Black Washington Pole	62	

- (b) Installation and/or removal of FPL-owned additional lighting facilities where a cost estimate for these facilities will be determined based on the job scope, and the Additional Lighting Charges factor applied to determine the monthly rate.
- (c) Modification to existing facilities other than described above or additional notes (explain fully): Decorative 6' West Liberty Arm

That, for and in consideration of the covenants set forth herein, the parties hereto covenant and agree as follows:

FPL AGREES:

1. To install or modify the lighting facilities described and identified above (hereinafter called the Lighting System), furnish to the Customer the electric energy necessary for the operation of the Lighting System, and furnish such other services as are specified in this Agreement, all in accordance with the terms of FPL's currently effective lighting rate schedule on file at the Florida Public Service Commission (FPSC) or any successive lighting rate schedule approved by the FPSC.

THE CUSTOMER AGREES:

2. To pay a monthly fee for fixtures and poles in accordance to the Lighting tariff, and additional lighting charge in the amount of \$233.59. These charges may be adjusted subject to review and approval by the FPSC.
3. To pay Contribution in Aid of Construction (CIAC) in the amount of \$0.00 prior to FPL's initiating the requested installation or modification.
4. To pay the monthly maintenance and energy charges in accordance to the Lighting tariff. These charges may be adjusted subject to review and approval by the FPSC.
5. To purchase from FPL all the electric energy used for the operation of the Lighting System.
6. To be responsible for paying, when due, all bills rendered by FPL pursuant to FPL's currently effective lighting rate schedule on file at the FPSC or any successive lighting rate schedule approved by the FPSC, for facilities and service provided in accordance with this agreement.
7. To provide access, suitable construction drawings showing the location of existing and proposed structures, and appropriate plats necessary for planning the design and completing the construction of FPL facilities associated with the Lighting System.
8. To have sole responsibility to ensure lighting, poles, luminaires and fixtures are in compliance with any applicable municipal or county ordinances governing the size, wattage, lumens or general aesthetics.
9. For new FPL-owned lighting systems, to provide final grading to specifications, perform any clearing if needed, compacting, removal of stumps or other obstructions that conflict with construction, identification of all non-FPL underground facilities within or near pole or trench locations, drainage of rights-of-way or good and sufficient easements required by FPL to accommodate the lighting facilities.
10. For FPL-owned fixtures on customer-owned systems:
 - a. To perform repairs or correct code violations on their existing lighting infrastructure. Notification to FPL is required once site is ready.
 - b. To repair or replace their electrical infrastructure in order to provide service to the Lighting System for daily operations or in a catastrophic event.
 - c. In the event the light is not operating correctly, Customer agrees to check voltage at the service point feeding the lighting circuit prior to submitting the request for FPL to repair the fixture.

IT IS MUTUALLY AGREED THAT:

11. Modifications to the facilities provided by FPL under this agreement, other than for maintenance, may only be made through the execution of an additional lighting agreement delineating the modifications to be accomplished. Modification of FPL lighting facilities is defined as the following:
 - a. the addition of lighting facilities;
 - b. the removal of lighting facilities; and
 - c. the removal of lighting facilities and the replacement of such facilities with new facilities and/or additional facilities.

Modifications will be subject to the costs identified in FPL's currently effective lighting rate schedule on file at the FPSC, or any successive schedule approved by the FPSC.

12. FPL will, at the request of the Customer, relocate the lighting facilities covered by this agreement, if provided sufficient rights-of-way or easements to do so and locations requested are consistent with clear zone right-of-way setback requirements. The Customer shall be responsible for the payment of all costs associated with any such Customer-requested relocation of FPL lighting facilities. Payments shall be made by the Customer in advance of any relocation.
Lighting facilities will only be installed in locations that meet all applicable clear zone right-of-way setback requirements.
13. FPL may, at any time, substitute for any fixture installed hereunder another equivalent fixture which shall be of similar illuminating capacity and efficiency.

14. This Agreement shall be for a term of ten (10) years from the date of initiation of service, and, except as provided below, shall extend thereafter for further successive periods of five (5) years from the expiration of the initial ten (10) year term or from the expiration of any extension thereof. The date of initiation of service shall be defined as the date the first lights are energized and billing begins, not the date of this Agreement. This Agreement shall be extended automatically beyond the initial ten (10) year term or any extension thereof, unless either party shall have given written notice to the other of its desire to terminate this Agreement. The written notice shall be by certified mail and shall be given not less than ninety (90) days before the expiration of the initial ten (10) year term, or any extension thereof.
15. In the event lighting facilities covered by this agreement are removed, either at the request of the Customer or through termination or breach of this Agreement, the Customer shall be responsible for paying to FPL an amount equal to the original installed cost of the facilities provided by FPL under this agreement less any salvage value and any depreciation (based on current depreciation rates approved by the FPSC) plus removal cost.
16. Should the Customer fail to pay any bills due and rendered pursuant to this agreement or otherwise fail to perform the obligations contained in this Agreement, said obligations being material and going to the essence of this Agreement, FPL may cease to supply electric energy or service until the Customer has paid the bills due and rendered or has fully cured such other breach of this Agreement. Any failure of FPL to exercise its rights hereunder shall not be a waiver of its rights. It is understood, however, that such discontinuance of the supplying of electric energy or service shall not constitute a breach of this Agreement by FPL, nor shall it relieve the Customer of the obligation to perform any of the terms and conditions of this Agreement.
17. The obligation to furnish or purchase service shall be excused at any time that either party is prevented from complying with this Agreement by strikes, lockouts, fires, riots, acts of God, the public enemy, or by cause or causes not under the control of the party thus prevented from compliance, and FPL shall not have the obligation to furnish service if it is prevented from complying with this Agreement by reason of any partial, temporary or entire shut-down of service which, in the sole opinion of FPL, is reasonably necessary for the purpose of repairing or making more efficient all or any part of its generating or other electrical equipment.
18. This **Agreement supersedes all previous Agreements** or representations, either written, oral, or otherwise between the Customer and FPL, with respect to the facilities referenced herein and constitutes the entire Agreement between the parties. This Agreement does not create any rights or provide any remedies to third parties or create any additional duty, obligation or undertakings by FPL to third parties.
19. In the event of the sale of the real property upon which the facilities are installed, upon the written consent of FPL, this Agreement may be assigned by the Customer to the Purchaser. No assignment shall relieve the Customer from its obligations hereunder until such obligations have been assumed by the assignee and agreed to by FPL.
20. This Agreement shall inure to the benefit of and be binding upon the successors and assigns of the Customer and FPL.
21. The lighting facilities shall remain the property of FPL in perpetuity.
22. This Agreement is subject to FPL's Electric Tariff, including, but not limited to, the General Rules and Regulations for Electric Service and the Rules of the FPSC, as they are now written, or as they may be hereafter revised, amended or supplemented. In the event of any conflict between the terms of this Agreement and the provisions of the FPL Electric Tariff or the FPSC Rules, the provisions of the Electric Tariff and FPSC Rules shall control, as they are now written, or as they may be hereafter revised, amended or supplemented.

IN WITNESS WHEREOF, the parties hereby caused this Agreement to be executed in triplicate by their duly authorized representatives to be effective as of the day and year first written above.

Charges and Terms Accepted:

Colbert Landings Community Development District

Customer (Print or type name of Organization)

By: DocuSigned by: Martha Schiffer
5B43C212430A422...
Signature (Authorized Representative)

Martha Schiffer

(Print or type name)

Title: CDD Chair

FLORIDA POWER & LIGHT COMPANY

Chris Venoy

By: 
(Signature)

Chris Venoy

(Print or type name)

Title: FPL LT-1 Representative

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION
ITEMS E

AGREEMENT FOR LAKE MANAGEMENT SERVICES

This Agreement (“Agreement”) is made and entered into this __5th__ day of March 2025, by and between:

COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and having a mailing address care of Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W Boca Raton, FL 33431 (“District”); and

THE LAKE DOCTORS, INC., a Florida corporation, with a mailing address of 11621 Columbia Park Drive W., Jacksonville, FL 32258 (“Contractor” and, together with the District, “Parties”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to and governed by Chapter 190, *Florida Statutes*, which was established for the purpose of planning, financing, constructing, operating and/or maintaining certain public infrastructure supporting community development within the District; and

WHEREAS, the District has a need to retain an independent contractor to provide the services described herein; and

WHEREAS, Contractor submitted a proposal and represents that it is qualified to provide the services identified in **Exhibit A** attached hereto and incorporated by reference herein (the “Services”), for the areas identified and depicted on **Exhibit B** (the “Property”).

WHEREAS, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

SECTION 1. INCORPORATION OF RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Agreement.

SECTION 2. DUTIES. District agrees to use Contractor to provide the Services in accordance with the terms of this Agreement. The duties, obligations, and responsibilities of the Contractor are described in **Exhibit A** hereto.

A. Scope. Contractor shall provide the Services identified in **Exhibit A** on the twenty-six (26) lakes depicted on **Exhibit B**, including any effort reasonably necessary to allow the District to receive the maximum benefit of all of the Services and items described herein. To the extent any of the provisions of this Agreement conflict with the provisions of **Exhibit A**, this Agreement controls. Should any error or inconsistency appear in the Services, Contractor, before proceeding with the Services, must notify the District for the proper adjustment, and in no case proceed with the Services in uncertainty.

B. Property. This Agreement grants to Contractor the right to enter the Property that is subject

to this Agreement and is depicted on **Exhibit B**, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, and regulations. To the extent the Contractor needs to use or access non-District property while providing the Services, Contractor shall coordinate such use in advance with the District Representative (as defined herein).

- C. **Permits and License.** All permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.
- D. **Standard of Performance.** Contractor shall perform all Services in a neat and workmanlike manner and shall use industry best practices and procedures when carrying out the Services. In the event the District in its sole determination, finds that the work of Contractor is not satisfactory to District, District shall have the right to immediately terminate this Agreement and will only be responsible for payment of work satisfactorily completed and for materials incorporated into the Services.
- E. **Means and Methods.** Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. While providing the Services, the Contractor shall assign such experienced staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects of the Services to ensure efficient and full completion.
- F. **District Representative.** Contractor shall report directly to Daniel Rom, who serves as District Manager, or his or her designee (the “District Representative”). Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to commence and expeditiously thereafter complete repair of any damage resulting from Contractor’s activities within twenty-four (24) hours in instances affecting health, safety or welfare, and otherwise within five (5) calendar days.
- G. **Timing.** The Services shall commence no later than March 1, 2025, and shall be performed once per month, unless otherwise agreed in writing by the Parties. Contractor shall notify the District Representative in writing immediately upon recognizing any potential for a delay delivering the Services caused by itself or another contractor. Contractor must coordinate the Services with others performing work for the District as may be necessary to successfully and safely complete the Services or as the District directs.
- H. **Clean-Up.** Contractor shall keep the premises and surrounding area free from accumulation of waste materials or rubbish caused by operations under the Agreement. At completion of the Services, the Contractor shall remove from the site waste materials, rubbish, tools, construction equipment, machinery and surplus materials. If the Contractor fails to clean up as provided herein, the District may do so, and the cost thereof shall be charged to the Contractor and may be applied as an offset to the final payment to Contractor.
- I. **Subcontractors.** Contractor shall be as fully responsible to the District for the acts and omissions of its subcontractors, and of persons either directly or indirectly employed by them, as Contractor is for the acts and omissions of persons directly employed by Contractor. Nothing contained herein shall create contractual relationships between any subcontractor and the District.

SECTION 3. COMPENSATION AND PAYMENT.

- A. **Amount.** The District agrees to pay Contractor monthly payments of Two Thousand and No/100 Dollars (\$2,000.00), for a twelve (12) month period total of Twenty-Four Thousand and No/100 Dollars (\$24,000.00), as set forth in **Exhibit A**. Any additional compensation for additional duties shall be paid only upon the written authorization of the District in accordance with the unit pricing provided in Contractor's proposal to the District. Contractor shall provide the District with a monthly invoice before the last day of each contractual service month representing the monthly installment due for that month. Contractor shall maintain records conforming to usual accounting practices.
- B. **Payments and Invoices.** All payments and invoices shall be subject to Florida's Local Government Prompt Payment Act, Sections 218.70 through 218.80, *Florida Statutes*, and the District's adopted *Prompt Payment Policies and Procedures*. The invoice shall contain, at a minimum, the District's name, Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on each invoice with a sufficient description of each, the timeframe within which the Services were provided, and the address or bank information to which payment is to be remitted.
- C. **Additional Services.** If the District should desire additional work or services, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the Parties shall agree in writing to an addendum, addenda, or change order(s) to this Agreement. The Contractor shall be compensated for such agreed additional work or services based upon a payment amount acceptable to the Parties and agreed to in writing.
- D. **Conditions Precedent to Payment.** The District may require, as a condition precedent to making any payment to the Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of lien releases or partial waivers of lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

SECTION 4. TERM AND TERMINATION.

- A. **Term.** This Agreement shall become effective as of the date first above written and shall remain in effect for one (1) year unless terminated in accordance with the terms of this Agreement. Thereafter, this Agreement shall automatically renew for one (1)-year terms unless terminated in accordance with the terms of this Agreement. Renewals are contingent upon satisfactory performance and subject to the availability of funds.
- B. **Termination.** The District agrees that Contractor may terminate this Agreement for cause by providing thirty (30) days' written notice of termination to the District. Contractor agrees that the District may terminate this Agreement immediately for cause by providing a written notice of termination to Contractor. The District shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement,

Contractor shall be entitled to payment for all material and labor provided up until the effective termination of this Agreement, subject to whatever claims or offsets the District may have against Contractor.

SECTION 5. WARRANTY. The Contractor warrants to the District that all materials furnished by Contractor under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects, and will conform to the standards and practices for projects of similar design and complexity in an expeditious and economical manner consistent with the best interest of the District. In addition to all manufacturer warranties for materials purchased for purposes of this Agreement, if any, which Contractor shall assign to the District as necessary to give the District the benefit of said warranties, all Services provided by the Contractor pursuant to this Agreement shall be warranted for labor and workmanship for one (1) year from the date of acceptance of the Services by the District. Contractor shall replace or repair warranted items to the District's satisfaction and in the District's discretion. Neither final acceptance of the Services, nor final payment therefore, nor any provision of the Agreement shall relieve Contractor of responsibility for defective or deficient materials or Services. If any of the materials or Services are found to be defective, deficient or not in accordance with the Agreement, without intending to limit any other remedies, Contractor shall correct, remove and replace it promptly after receipt of a written notice from the District and correct and pay for any other damage resulting therefrom to District property or the property of landowners within the District.

Contractor hereby covenants to the District that it shall perform the Services: (i) using its best skill and judgment and in accordance with generally accepted professional and design standards and practices for projects of similar design and complexity as the development occurring within the District; (ii) in compliance with all applicable federal, state, county municipal, building and zoning, land use, environmental, public safety, non-discrimination and disability accessibility laws, codes, ordinances, rules and regulations, including, without limitation, all professional registration (both corporate and individual) for all required basic disciplines that it shall perform; and (iii) in an expeditious and economical manner consistent with the best interest of the District.

SECTION 6. INSURANCE.

A. Limits. The Contractor shall maintain throughout the term of this Agreement maintain insurance with limits of liability not less than the following:

Workers Compensation	In accordance with the laws of Florida
Employer's Liability Coverage	\$1,000,000 per accident or disease
General Liability*	
<i>Bodily Injury (including contractual)</i>	\$1,000,000/\$2,000,000
<i>Property Damage (including contractual)</i>	\$1,000,000/\$2,000,000

**Must include Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractors' operation*

Automobile Liability covering any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed

Bodily Injury and Property Damage

\$1,000,000 combined
single limit

- B. *Requirements.*** The District and its officers, supervisors, agents, managers, counsel, engineers, staff and representatives (together, “Additional Insureds”) shall be named as additional insured parties on the Commercial General Liability and Automobile Liability policies. The Contractor shall furnish the District with a Certificate of Insurance evidencing compliance with this requirement prior to commencing the Services. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, shall be considered primary and non-contributory with respect to the Additional Insureds, and shall be endorsed to provide for a waiver of underwriter’s rights of subrogation in favor of the Additional Insureds.
- C. *Failure to Obtain Insurance.*** If the Contractor fails to have secured and maintained the required insurance, the District has the right but not the obligation to secure such required insurance in which event the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District’s obtaining the required insurance.

SECTION 7. INDEMNIFICATION.

- A. *Indemnification by Contractor.*** To the fullest extent permitted by law, and in addition to any other obligations of Contractor under this Agreement or otherwise, Contractor shall indemnify, hold harmless, and defend the District and its officers, supervisors, agents, managers, counsel, engineers, staff and representatives (together, “Indemnitees”), from all claims, liabilities, damages, losses and costs, including, but not limited to, reasonable attorney’s fees, to the extent caused, in part or in whole, by (i) the negligent, reckless, or intentionally wrongful misconduct of the Contractor, or any employee, agent, subcontractor, or any individual or entity directly or indirectly employed or used by any of them to perform any of the Services, (ii) the Contractor’s performance of, or failure to perform, Contractor’s obligations pursuant to this Agreement or any Services or Contractor’s performance of any activities in connection therewith, and (iii) any breach of any warranty, representation, covenant, or agreement made by Contractor in this Agreement or any Services.
- B. *Obligations.*** Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys’ fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District. Nothing in this Agreement is intended to waive or alter any other remedies that the District may have as against the Contractor. The provisions of this Section 7 are independent of, and will not be limited by, any insurance required to be obtained by Contractor pursuant to this Agreement or otherwise obtained by Contractor, and the provisions of this Section 7 survive the expiration or earlier termination of this Agreement with respect to any claims or liability arising in connection with any event occurring prior to such expiration or termination.

- C. **Subcontractors.** Contractor shall ensure that all subcontracts related to the Services include this Section for the benefit of the Indemnitees.

SECTION 8. LIMITATIONS ON GOVERNMENTAL LIABILITY. Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 9. COMPLIANCE WITH GOVERNMENTAL REGULATION. In performing its obligations under this Agreement, Contractor and each of its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor shall comply with all applicable laws, ordinances, rules, regulations, and orders of any public or governmental authority having appropriate jurisdiction, including all laws, regulations and rules relating to immigration and/or the status of foreign workers. Contractor shall initiate, maintain, and supervise all safety precautions and programs in connection with its obligations herein. Contractor shall ensure that all of Contractor's employees, agents, subcontractors or anyone directly or indirectly employed by Contractor observe Contractor's rules and regulations of safety and conduct. Contractor shall take all reasonable precautions for the safety of and shall provide all reasonable protection to prevent damage, injury or loss to all its employees, agents and subcontractors performing its obligations herein and other persons who may be affected, and any material, equipment and other property. Contractor shall remedy all damage or loss to any property caused in whole or in part by Contractor, its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor, or by anyone for whose acts Contractor may be liable. Contractor shall indemnify District for all damage or losses it may incur or be exposed to because of Contractor or any of its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor's failure to comply with the provisions contained herein.

SECTION 10. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. If the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

SECTION 11. DEFAULT AND ENFORCEMENT.

- A. **Remedies.** A default by either Party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages and/or specific performance.
- B. **Applicable Law and Venue.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Each Party consents that the venue for any litigation arising out of or related to this Agreement shall be in Flagler County, Florida.
- C. **Attorney Fees.** If either Party is required to enforce this Agreement by court proceedings or otherwise, then the Parties agree that the prevailing Party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees, paralegal fees, and costs for trial, alternative dispute resolution, or appellate proceedings.

- D. ***Third-Party Interference.*** The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.
- E. ***Claims for Construction Defects.*** To the extent any of the Services described herein are classified as construction services, CLAIMS FOR CONSTRUCTION DEFECTS ARE NOT SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, *FLORIDA STATUTES*.

SECTION 12. INDEPENDENT CONTRACTOR STATUS. It is understood and agreed that at all times the relationship of Contractor and its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor to the District is the relationship of an independent contractor and not that of an employee, agent, joint venturer or partner of the District. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between the District and Contractor or any of its employees, agents, subcontractors or anyone directly or indirectly employed by Contractor. The Parties acknowledge that Contractor is not an employee for state or federal tax purposes. Contractor shall hire and pay all of Contractor's employees, agents, subcontractors or anyone directly or indirectly employed by Contractor, all of whom shall be employees of Contractor and not employees of District and at all times entirely under Contractor's supervision, direction and control.

In particular, the District will not: i) withhold FICA (Social Security) from Contractor's payments; ii) make state or federal unemployment insurance contributions on Contractor's behalf; iii) withhold state or federal income tax from payment to Contractor; iv) make disability insurance contributions on behalf of Contractor; or v) obtain workers' compensation insurance on behalf of Contractor.

SECTION 13. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the Parties, as follows:

- | | |
|-----------------------------|---|
| A. If to Contractor: | The Lake Doctors, Inc.
11621 Columbia Park Drive W.
Jacksonville, FL 32258
Attn: Mark A. Seymour |
| B. If to District: | Colbert Landings Community Development District
c/o Wrathell, Hunt & Associates, LLC
2300 Glades Road, Suite 410W
Boca Raton, FL 33431
Attn: District Manager |
| With a copy to: | Kilinski Van Wyk PLLC
517 East College Avenue
Tallahassee, Florida 32301
Attn: District Counsel |

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for

Contractor may deliver Notice on behalf of the District and Contractor. Any Party or other person to whom Notices are to be sent or copied may notify the other Parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the Parties and addressees set forth herein.

SECTION 14. THIRD-PARTY BENEFICIARIES. This Agreement is solely for the benefit of the Parties hereto and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors, and assigns.

SECTION 15. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited, to Section 119.0701, *Florida Statutes*. Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats. Contractor acknowledges that, pursuant to Section 287.058(c), *Florida Statutes*, the District may unilaterally cancel this Agreement if the Contractor refuses to allow public access to all documents, papers, letters, or other material made or received by the Contractor in conjunction with this Agreement, unless such records are exempt under Florida law. Contractor acknowledges that the designated Public Records Custodian for the District is **Daphne Gillyard**.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (877) 276-0889, GILLYARDD@WHHASSOCIATES.COM, OR 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.

SECTION 16. CONTRACTOR CERTIFICATIONS.

- A. Capability.** Contractor has the capacity to furnish (directly or by subcontract or through vendors) any tools, materials, supplies, equipment and labor necessary to complete the Services required of Contractor under this Agreement and Contractor has sufficient

experience and competence to perform the Services under the Agreement and meets the qualification standards set forth herein.

- B. **Authorization.** Contractor is authorized to do business in Flagler County and the State of Florida and is properly licensed (to the extent required by law) by all necessary governmental authorities having jurisdiction over the Services.
- C. **E-Verify Requirements.** Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.
- D. **Scrutinized Companies.** In accordance with Section 287.135, *Florida Statutes*, Contractor represents that in entering into this Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or the Scrutinized Companies that Boycott Israel List created pursuant to Sections 215.4725 and 215.473, *Florida Statutes*, and in the event such status changes, Contractor shall immediately notify the District. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Terrorism Sectors List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.
- E. **Anti-Human Trafficking.** Contractor certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Contractor agrees to execute an affidavit in compliance with Section 787.06(13), *Florida Statutes*, and acknowledges that if Contractor refuses to sign said affidavit, the District may terminate this Agreement immediately.
- F. **Public Entity Crimes.** Contractor represents that in entering into this Agreement, Contractor has not been placed on the convicted vendor list as described in Section 287.133(3)(a), *Florida Statutes*, within the last thirty-six (36) months and, if Contractor is placed on the convicted vendor list, Contractor shall immediately notify the District whereupon this Agreement may be terminated by the District.
- G. **Foreign Influence.** Contractor understands that under Section 286.101, *Florida Statutes*, that Contractor must disclose any current or prior interest, any contract with, or any grant or gift from a foreign country of concern as that term is defined within the above referenced statute.

SECTION 17. MISCELLANEOUS.

- A. **Severability.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

- B. *Arm's Length Transaction.*** This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.
- C. *Execution.*** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document. The Parties agree that electronic signatures may be used to sign this Agreement and shall have the same force and effect as a written signature.
- D. *Headings for Convenience Only.*** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.
- E. *Agreement; Amendments.*** This instrument shall constitute the final and complete expression of agreement between the Parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both Parties.
- F. *Custom and Usage.*** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.
- G. *Successors; Assignment.*** This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement. Notwithstanding the foregoing, neither the District nor the Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.
- H. *Authorization.*** The execution of this Agreement has been duly authorized by the appropriate body or official of the Parties, the Parties have complied with all the requirements of law, and the Parties have full power and authority to comply with the terms and provisions of this Agreement.

[signatures on following page]

IN WITNESS WHEREOF, the Parties hereto have signed this Agreement to be effective on the day and year first written above.

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**



☒ Chairperson/ ☐ Vice Chairperson,
Board of Supervisors
Date: March 5, 2025

THE LAKE DOCTORS, INC.

By: 
Print: Jason Brown
Its: VP-Sales
Date: 3/5/2025

Exhibit A: Scope of Services
Exhibit B: Lake Location

Exhibit A
Scope of Services

The parties hereto agree to follows:

- A. The Company agrees to manage certain lakes and/or waterways for a period of twelve (12) months on a month-to-month auto-renewal basis from the date of execution of this Agreement in accordance with the terms and conditions of this Agreement in the following location(s):

Twenty-two (22) lakes and four (4) compensatory storage lakes associated with Colbert Landing Community Development District, Palm Coast Florida.

Includes a minimum of twelve (12) inspections and/or treatments, as necessary, for control and prevention of noxious aquatic weeds/algae. The four compensatory lakes include monthly treatments for control of floating and shoreline aquatic weeds, Customer may terminate this agreement without cause upon receipt of a 30-day written notice.

- B. Customer agrees to pay the Company the following sum for specified aquatic management services:

1.	Underwater and Floating Vegetation Control Program	\$ 2,000.00 Monthly
2.	Shoreline Grass and Brush Control Program	\$ INCLUDED
3.	Free Callback Service and Additional Treatments, if required	\$ INCLUDED
4.	Monthly Detailed Service Reporting	\$ INCLUDED
5.	Water Quality Analysis, as needed for the success of the program	\$ INCLUDED
	Total of Services Accepted	\$ 2,000.00 Monthly

\$0.00 of the above sum-total shall be due and payable upon execution of this Agreement; the balance shall be payable in advance in monthly installments of **\$2,000.00** plus any additional costs such as sales taxes, permitting fees, monitoring, reporting, water testing and related costs mandated by any governmental or regulatory body related to service under this Agreement.

- C. The Company uses products which, in its sole discretion, are intended to provide effective and safe results.
- D. The Company agrees to commence treatment within **thirty (30)** days, weather permitting, from the date of receipt of this executed Agreement plus initial deposit and/or required government permits.

Exhibit B

Lake Location



COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

RATIFICATION
ITEMS F

**ADDENDUM TO AGREEMENT (“AGREEMENT”) BETWEEN
COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) AND
ONSIGHT INDUSTRIES, LLC (“CONTRACTOR”)**

The following provisions govern the Agreement referenced above:

1. Effective Date. The Agreement shall be deemed effective as of the date of the full execution of this Addendum.
2. Duties.
 - a. Contractor agrees, as an independent contractor, to undertake the work described in the Agreement in a neat and professional manner reasonably acceptable to the District, in accordance with industry standards, and in accordance with all applicable federal, state, and local laws, regulations, and ordinances.
 - b. Contractor shall use reasonable care in performing the services and shall be responsible for any harm of any kind to persons or property resulting from Contractor’s actions or inactions.
 - c. The Contractor warrants to the District that all materials furnished under the Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects, and will conform to the standards and practices for projects of similar design and complexity in an expeditious and economical manner consistent with the best interest of the District. Contractor shall replace or repair warranted items to the District’s satisfaction and in the District’s discretion. Neither final acceptance of the work, nor final payment therefore, nor any provision of the Agreement shall relieve Contractor of responsibility for defective or deficient materials or work. If any of the materials or work are found to be defective, deficient or not in accordance with the Agreement, Contractor shall correct, remove and replace it promptly after receipt of a written notice from the District and correct and pay for any other damage resulting therefrom to District property or the property of landowner’s within the District.
 - d. All permits or licenses necessary for the Contractor to perform under the Agreement shall be obtained and paid for by the Contractor.
3. Insurance.
 - a. The Contractor, and any subcontractor performing the work described in the Agreement, shall maintain throughout the term of the Agreement the following insurance:
 - i. Workers’ Compensation Insurance in accordance with the laws of the State of Florida.
 - ii. Commercial General Liability Insurance covering the Contractor’s legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, including Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors’ operation.
 - iii. Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.
 - b. The District, its staff, consultants, agents, and supervisors shall be named as additional insureds and certificate holders on the above listed policies, except Workers’ Compensation Insurance. Such insurance shall be considered primary and non-contributory with respect to the additional

insureds, and all required insurance policies shall be endorsed to provide for a waiver of underwriter's rights of subrogation in favor of the additional insureds. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

- c. If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.
4. Compensation. In exchange for completing the work, and upon final completion and approval by the District of the work, the District agrees to pay the Contractor in the amount of **Seven Thousand, Eighty-One Dollars and Sixty Cents (\$7,081.60)**. This compensation includes all parts, materials, and labor necessary to complete the work as described in the Agreement and this Addendum. Compensation under the Agreement shall be paid by the District to Contractor in accordance with the Local Government Prompt Payment Act, as set forth in sections 218.70 et seq. of the Florida Statutes.
5. Indemnification. Contractor shall defend, indemnify and hold harmless the District, and the District's officers, staff, representatives, and agents, from any and all liabilities, damages, claims, losses, costs, or harm of any kind, including, but not limited to, reasonable attorney's fees, to the extent caused by any acts or omissions of the indemnifying party and persons employed or utilized by the indemnifying party in the performance of the Agreement. The obligations under this paragraph shall be limited to no more than \$1,000,000.00, which amount Contractor agrees bears a reasonable commercial relationship to the Agreement. Nothing in this Section is intended to waive or alter any other remedies that the District may have as against the Contractor.
6. Limitations on Governmental Liability. Contractor further agrees that nothing in the Agreement between the parties shall constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, *Florida Statutes*, or other statute.
7. Termination. The Agreement may be terminated immediately by the District for cause, or upon thirty (30) days' written notice by either party for any or no reason, provided however that any termination by the Contractor shall only be effective after providing the District with a reasonable opportunity to cure any default. Contractor shall not be entitled to lost profits or any other damages of any kind resulting from any termination by the District, provided however that Contractor shall be entitled to payment for any work provided through the effective date of termination, subject to any offsets.
8. Public Records. The Contractor understands and agrees that all documents of any kind provided to the District in connection with the Agreement may be public records, and, accordingly, the Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Daphne Gillyard** ("**Public Records Custodian**"). Among other requirements and to the extent applicable by law, the Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement's term and following the contract term if the Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District,

at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Contractor, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (877) 276-0889, GILLYARDD@WHHASSOCIATES.COM, OR 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.

9. Assignment. Neither the District nor the Contractor may assign the Agreement or any monies to become due hereunder without the prior written approval of the other.
10. Liens and Claims. Notwithstanding any other language in the Agreement, the parties agree that lien rights are not available under Florida law because the District is a governmental entity. That said, the District represents that it has sufficient funds on hand to pay any amounts due pursuant to the terms of the Agreement and this Addendum.
11. Controlling Law and Venue. In the event that either party is required to enforce the Agreement, as amended by this Addendum, by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings. The Agreement, as amended, and the provisions contained in the Agreement and this Addendum shall be construed, interpreted, and controlled according to the laws of the State of Florida. Venue for any legal actions regarding the Agreement or this Addendum shall be Flagler County, Florida.
12. E-Verify. The Contractor shall comply with and perform all applicable provisions of section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated section 448.091, *Florida Statutes*. By entering into the Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the date of the Agreement.
13. Addendum Controls. The Agreement, as amended by this Addendum, shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of the Agreement. To the extent any of the provisions of this Addendum are in conflict with the provisions of the Agreement, this Addendum controls.
14. Anti-Human Trafficking Requirements. Contractor certifies, by acceptance of the Agreement, that neither it nor its principals utilize coercion for labor or services as defined in section 787.06, *Florida Statutes*. Contractor agrees to execute an affidavit in compliance with section 787.06(13), *Florida Statutes*.

*[Signature page to Addendum to Agreement (“**Agreement**”) between Colbert Landings Community Development District (“**District**”) and Onsight Industries, LLC (“**Contractor**”)]*

ONSIGHT INDUSTRIES, LLC, a Delaware
limited liability company authorized to conduct
business in Florida

**COLBERT LANDINGS COMMUNITY
DEVELOPMENT DISTRICT**

Signed by:
By: Brad Osleger
CE3DCA96A1674CC...
Its: _____ President _____
Date: 3/13/25 _____

Martha Schiffer

By: Martha Schiffer
CDD Chair
Its: _____
Date: 03/14/2025 _____

Summary

Document ID

d406083c-c3cb-4d3c-9a45-f36a9776647d

Type

Signature Request

Document Name

394439_Colbert_Landings_Colbert-Landing_3.13.25.pdf

Status

Completed

Page Count

5

Signer/Reviewer Count

1

Sent At

Mar 14, 2025 14:03:49 EDT

Completed At

Mar 14, 2025 14:15:42 EDT

Title

394439_Colbert_Landings_Colbert-Landing_3.13.25

Signing order

Disabled

Hash

8F82E2544F44FF4AF04EAE408EC3E65BB04F85D4FFF2249F8C3BD940BAF19301

Sender

Name

Stephen Ervin

Email ID

servin@folioam.com

IP Address

75.112.32.78

Device

Chrome via Desktop

Recipients

Name

Martha Schiffer

Email ID

martha.schiffer@meritagehomes.com

IP Address

50.88.223.129

Device

Safari via Mobile

Signature Type

Typed Signature

Security Authentication

-

Electronic Signature Disclosure Consent

Accepted: Mar 14, 2025 14:15:10 EDT

Signature*Martha Schiffer***Timestamps**

Mar 14, 2025 14:15:42 EDT - Signed

Mar 14, 2025 14:15:10 EDT - Viewed

Mar 14, 2025 14:03:49 EDT - Sent

Audit Trail

Sent: Mar 14, 2025 14:03:49 EDT	Stephen Ervin sent the document to Martha Schiffer (martha.schiffer@meritagehomes.com).	
Viewed: Mar 14, 2025 14:15:10 EDT	Martha Schiffer (martha.schiffer@meritagehomes.com) viewed the document. martha.schiffer@meritagehomes.com	IP: 50.88.223.129
Signed: Mar 14, 2025 14:15:42 EDT	Martha Schiffer (martha.schiffer@meritagehomes.com) signed the document. martha.schiffer@meritagehomes.com	IP: 50.88.223.129
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COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
MARCH 31, 2025**

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
MARCH 31, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 5,267	\$ -	\$ -	\$ 5,267
Investments				
Revenue	-	93,369	-	93,369
Reserve - 2023A1	-	81,148	-	81,148
Reserve - 2023A2	-	71,366	-	71,366
Prepayment - 2023A3	-	40,647	-	40,647
Capitalized interest - 2023A1	-	4,229	-	4,229
Capitalized interest - 2023A2	-	3,931	-	3,931
Construction - 2023A1	-	-	4,337	4,337
Construction - 2023A2	-	-	4,030	4,030
Undeposited funds	7,450	-	-	7,450
Due from Landowner	12,530	85,639	-	98,169
Total assets	<u>\$ 25,247</u>	<u>\$380,329</u>	<u>\$ 8,367</u>	<u>\$ 413,943</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 19,411	\$ -	\$ -	\$ 19,411
Contracts payable	-	-	6,083	6,083
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>25,411</u>	<u>-</u>	<u>6,083</u>	<u>31,494</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	12,530	85,639	-	98,169
Total deferred inflows of resources	<u>12,530</u>	<u>85,639</u>	<u>-</u>	<u>98,169</u>
Fund balances:				
Restricted for:				
Debt service	-	294,690	-	294,690
Capital projects	-	-	2,284	2,284
Unassigned	(12,694)	-	-	(12,694)
Total fund balances	<u>(12,694)</u>	<u>294,690</u>	<u>2,284</u>	<u>284,280</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 25,247</u>	<u>\$380,329</u>	<u>\$ 8,367</u>	<u>\$ 413,943</u>

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MARCH 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ 17,369	\$ 52,814	\$ 687,420	8%
Total revenues	<u>17,369</u>	<u>52,814</u>	<u>687,420</u>	8%
EXPENDITURES				
Professional & administrative				
Supervisors	-	-	1,288	0%
Management/accounting/recording	4,000	24,000	48,000	50%
Legal	1,019	1,439	15,000	10%
Engineering	-	-	2,000	0%
Audit	-	-	6,700	0%
Arbitrage rebate calculation	-	-	1,000	0%
Dissemination agent	167	1,000	2,000	50%
Trustee	-	8,492	4,500	189%
Telephone	17	100	200	50%
Postage	-	22	500	4%
Printing & binding	42	250	500	50%
Legal advertising	-	-	1,500	0%
Annual special district fee	-	175	175	100%
Insurance	-	5,200	5,500	95%
Contingencies/bank charges	80	547	750	73%
Website hosting & maintenance	705	705	705	100%
Website ADA compliance	-	-	210	0%
Tax collector	-	123	-	N/A
Total professional & administrative	<u>6,030</u>	<u>42,053</u>	<u>90,528</u>	46%

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED MARCH 31, 2025**

	Current Month	Year to Date	Budget	% of Budget
Field operations				
Field operations accounting	-	-	2,400	0%
Landscape maintenance	5,279	5,279	250,000	2%
Landscape replacement	-	-	5,000	0%
Irrigation repairs	-	-	3,500	0%
Pond maintenance	-	-	20,000	0%
Wetland monitoring	-	-	10,000	0%
Nuisance exotic plant removal	-	-	2,500	0%
Walking trails	-	-	2,500	0%
Dog stations	-	-	3,000	0%
Lift station	-	-	10,000	0%
Pressuer washing	-	-	7,500	0%
Misc. repairs & replacements	-	-	10,000	0%
Holiday lights	-	-	5,000	0%
Amenities				
Operatoins management	1,122	6,732	40,392	17%
Pool maintenance	-	-	12,000	0%
Repairs & maintenance	2,836	2,836	3,500	81%
Court maintenance	-	-	1,500	0%
Tot lot maintenance	-	-	1,500	0%
Janitorial	-	-	9,600	0%
Access control/monitoring	-	-	14,500	0%
Potable water	-	-	1,500	0%
Electricity - amenity	-	-	5,000	0%
Internet	-	-	2,000	0%
Insurance - property	-	-	25,000	0%
Utilities				
Electricity - common	-	-	12,000	0%
Water - reclaimed	-	-	75,000	0%
Streetlights	-	-	62,000	0%
Total field operations	9,237	14,847	596,892	2%
Total expenditures	15,267	56,900	687,420	8%
Excess/(deficiency) of revenues over/(under) expenditures	2,102	(4,086)	-	
Fund balances - beginning	(14,796)	(8,608)	-	
Fund balances - ending	\$ (12,694)	\$ (12,694)		

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND 2023A-1 & 2023A-2
FOR THE PERIOD ENDED MARCH 31, 2025**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: off-roll - Series 2023-1	\$ 91,756	\$ 91,756	\$ 152,926	60%
Assessment levy: off-roll - Series 2023-2	-	-	142,732	0%
Assessment prepayments	37,637	37,637	-	N/A
Interest	753	4,635	-	N/A
Total revenues	<u>130,146</u>	<u>134,028</u>	<u>295,658</u>	45%
EXPENDITURES				
Debt service				
Principal - Series 2023-1	-	-	25,000	0%
Principal - Series 2023-2	-	-	25,000	0%
Interest - Series 2023-1	-	62,375	124,750	50%
Interest - Series 2023-2	-	57,985	115,970	50%
Total debt service	<u>-</u>	<u>120,360</u>	<u>290,720</u>	41%
Other fees & charges				
Tax collector	-	-	2,855	0%
Total other fees and charges	<u>-</u>	<u>-</u>	<u>2,855</u>	0%
Total expenditures	<u>-</u>	<u>120,360</u>	<u>293,575</u>	41%
Excess/(deficiency) of revenues over/(under) expenditures	130,146	13,668	2,083	
Fund balances - beginning	164,544	281,022	273,582	
Fund balances - ending	<u>\$ 294,690</u>	<u>\$ 294,690</u>	<u>\$ 275,665</u>	

**COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2023-1 & 2023-2
FOR THE PERIOD ENDED MARCH 31, 2025**

	Current Month	Year To Date
REVENUES		
Interest	\$ 26	\$ 35,107
Total revenues	<u>26</u>	<u>35,107</u>
EXPENDITURES		
Construction costs	-	3,498,145
Total expenditures	<u>-</u>	<u>3,498,145</u>
Excess/(deficiency) of revenues over/(under) expenditures	26	(3,463,038)
Fund balances - beginning	2,258	3,465,322
Fund balances - ending	<u>\$ 2,284</u>	<u>\$ 2,284</u>

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Colbert Landings Community Development District held a Public Hearing and Regular Meeting on August 1, 2024 at 12:30 p.m., at the Flagler County Government Services Building, 1769 E. Moody Blvd., Bldg. 2, 1st Floor Conference Room, Bunnell, Florida 32110.

Present at the meeting were:

Martha Schiffer	Chair
Cecil Camacho	Assistant Secretary
Rose Bock	Assistant Secretary

Also present:

Kristen Thomas	District Manager
Daniel Rom (via telephone)	Wrathell, Hunt and Associates, LLC
Jennifer Kilinski (via telephone)	District Counsel
Chris Loy (via telephone)	Kilinski I Van Wyk PLLC
Davon (via telephone)	Interim District Engineer

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Thomas called the meeting to order at 12:31 p.m.

Supervisors Schiffer, Bock and Camacho were present. Supervisors Owens and Germino were absent.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Public Hearing on Adoption of Fiscal Year
2024/2025 Budget**

A. Affidavit of Publication

The affidavit of publication was included for informational purposes.

B. Consideration of Resolution 2024-12, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date

Ms. Thomas presented Resolution 2024-12 and reviewed the proposed Fiscal Year 2025 budget.

On MOTION by Ms. Schiffer and seconded by Ms. Bock, with all in favor, the Public Hearing was opened.

No affected property owners or members of the public spoke.

On MOTION by Ms. Schiffer and seconded by Mr. Camacho, with all in favor, the Public Hearing was closed.

On MOTION by Ms. Schiffer and seconded by Ms. Bock, with all in favor, Resolution 2024-12, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2024-13, Confirming a Prior Determination of Benefit and Providing for the Collection and Enforcement of Debt Service Special Assessments, Including But Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date

Ms. Thomas presented Resolution 2024-13 and read the title.

On MOTION by Ms. Schiffer and seconded by Mr. Camacho, with all in favor, Resolution 2024-13, Confirming a Prior Determination of Benefit and Providing for the Collection and Enforcement of Debt Service Special Assessments, Including But Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS**Consideration of Fiscal Year 2025 Budget
Funding Agreement**

Ms. Thomas presented the Fiscal Year 2025 Budget Funding Agreement between the CDD and Meritage Homes of Florida, Inc.

On MOTION by Ms. Schiffer and seconded by Ms. Bock, with all in favor, the Fiscal Year 2025 Budget Funding Agreement, was approved.

SIXTH ORDER OF BUSINESS**Consideration of Response(s) to Request
for Qualifications (RFQ) for Engineering
Services****A. Affidavit of Publication****B. RFQ Package****C. Respondents****I. Alliant Engineering, Inc. (Alliant)****II. Gulfstream Design Group, LLC (Gulfstream)**

Ms. Thomas stated, based on the criteria, both firms are well qualified and very strong. The difference between the two is that Gulfstream is the current interim District Engineer and is very familiar with the CDD whereas Alliant is not.

D. Competitive Selection Criteria/Ranking

The Board completed the Competitive Selection Criteria.

Ms. Thomas tabulated the scores and reported the scores and ranking, as follows:

#1	Gulfstream Design Group, LLC	95 points
#2	Alliant Engineering, Inc.	90 points

E. Award of Contract

On MOTION by Ms. Schiffer and seconded by Mr. Camacho, with all in favor, deeming Gulfstream Design Group, LLC, as the #1 ranked respondent to the RFQ for Engineering Services, awarding the Engineering Services contract to Gulfstream Design Group, LLC, authorizing District Counsel to draft the Agreement and Fee Schedule and authorizing the Chair or Vice Chair to execute, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2024-14, Electing and Removing Officers of the District and Providing for an Effective Date [Kristen Thomas]

Ms. Thomas presented Resolution 2024-06. Ms. Schiffer nominated the following:

Martha Schiffer	Chair
Michael Owens	Vice Chair
Megan Germino	Assistant Secretary
Rose Bock	Assistant Secretary
Cecil Camacho	Assistant Secretary
Kristen Thomas	Assistant Secretary

No other nominations were made. The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell	Secretary
Daniel Rom	Assistant Secretary
Craig Wrathell	Treasurer
Jeff Pinder	Assistant Treasurer

On MOTION by Ms. Schiffer and seconded by Ms. Bock, with all in favor, Resolution 2024-14, Electing, as nominated, and Removing Officers of the District, and Providing for an Effective Date, was adopted.

EIGHTH ORDER OF BUSINESS**Consideration of Section 189.0694, Florida Statutes (Performance Measures and Standards Reporting)**

Ms. Kilinski explained that newly adopted legislation requires special districts to establish goals and objectives annually and develop performance measures and standards to assess the achievement of the goals and objectives, publish an annual report by October 1, 2024 on its website detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved. District Management and District Counsel collaborated on identifying Community Communication and Engagement, Infrastructure and Facilities Maintenance, and Financial Transparency and Accountability as the key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each.

Asked if the requirement will pose any challenges to the CDD, Ms. Kilinski stated Staff is very confident that it is very achievable.

On MOTION by Ms. Schiffer and seconded by Mr. Camacho, with all in favor, the Goals and Objectives and the Performance Measures/Standards Reporting & Annual Reporting Form), were approved.

NINTH ORDER OF BUSINESS**Ratification of Home Encounter HECM, LLC Field Operations Agreement**

Ms. Thomas presented the Home Encounter HECM, LLC Field Operations Agreement. The effective date is October 1, 2024. The Certificate of Insurance (COI) was received.

On MOTION by Ms. Schiffer and seconded by Mr. Camacho, with all in favor, the Home Encounter HECM, LLC Field Operations Agreement, was ratified.

TENTH ORDER OF BUSINESS**Consideration of Resolution 2024-06, Designating the Location of the Local District Records Office and Providing an Effective Date**

This item was deferred.

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181 **ELEVENTH ORDER OF BUSINESS**

Consideration of Resolution 2024-15, Confirming Authorization to Pay Invoices for Work Previously Approved; Authorizing the Chair or Vice-Chair of the Board of Supervisors, the District Manager, and Onsite Management Team so Designated by the District Manager to Enter into Time Sensitive and Emergency Contracts and Disburse Funds for Payment of Certain Expenses without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for the Repeal of Prior Spending Authorizations; Providing for an Effective Date

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196 Ms. Thomas presented Resolution 2024-15 and read the title.

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On MOTION by Ms. Schiffer and seconded by Mr. Camacho, with all in favor, Resolution 2024-15, Confirming Authorization to Pay Invoices for Work Previously Approved; Authorizing the Chair or Vice-Chair of the Board of Supervisors, the District Manager, and Onsite Management Team so Designated by the District Manager to Enter into Time Sensitive and Emergency Contracts and Disburse Funds for Payment of Certain Expenses without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for the Repeal of Prior Spending Authorizations; Providing for an Effective Date, was adopted.

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209 **TWELFTH ORDER OF BUSINESS**

Acceptance of Unaudited Financial Statements as of June 30, 2024

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On MOTION by Ms. Schiffer and seconded by Mr. Camacho, with all in favor, the Unaudited Financial Statements as of June 30, 2024, were accepted.

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216 **THIRTEENTH ORDER OF BUSINESS**

Approval of May 2, 2024 Regular Meeting Minutes

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On MOTION by Ms. Schiffer and seconded by Mr. Camacho, with all in favor, the May 2, 2024 Regular Meeting Minutes, as presented, were approved.

FOURTEENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel: Kilinski | Van Wyk, PLLC**

Ms. Kilinski reminded the Board that they must complete the ethics training by December 31, 2024.

Ms. Thomas will recirculate the memorandum with the links to online courses.

B. District Engineer (Interim): Gulfstream Design Group, LLC.

There was no report.

C. District Manager: Wrathell, Hunt and Associates, LLC

- **0 Registered Voters in District as of April 15, 2024**
- **NEXT MEETING DATE: September 5, 2024 at 12:30 PM**

The September 5, 2024 meeting will be cancelled.

FIFTEENTH ORDER OF BUSINESS**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

SIXTEENTH ORDER OF BUSINESS**Public Comments**

No members of the public spoke.

SEVENTEENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Ms. Schiffer and seconded by Mr. Camacho, with all in favor, the meeting adjourned at 12:51 p.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

COLBERT LANDINGS
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS

COLBERT LANDINGS COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2024/2025 MEETING SCHEDULE		
LOCATION <i>Flagler County Government Services Building</i> <i>1769 E. Moody Blvd., Bldg. 2, 1st Floor Conference Room, Bunnell, Florida 32110</i> ¹ TBD		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 3, 2024 CANCELED	Regular Meeting	12:30 PM
November 7, 2024¹ CANCELED	Regular Meeting	12:30 PM
December 5, 2024¹ CANCELED	Regular Meeting	12:30 PM
January 2, 2025 CANCELED	Regular Meeting	12:30 PM
February 6, 2025 CANCELED	Regular Meeting	12:30 PM
March 6, 2025 CANCELED	Regular Meeting	12:30 PM
April 3, 2025 CANCELED	Regular Meeting	12:30 PM
May 1, 2025	Regular Meeting <i>Presentation of FY2026 Proposed Budget</i>	12:30 PM
June 5, 2025	Regular Meeting	12:30 PM
August 7, 2025	Regular Meeting	12:30 PM
September 4, 2025	Regular Meeting	12:30 PM