

ARBORS

**COMMUNITY DEVELOPMENT
DISTRICT**

January 2, 2024

**BOARD OF SUPERVISORS
REGULAR MEETING
AGENDA**

ARBORS

COMMUNITY DEVELOPMENT DISTRICT

AGENDA

LETTER

Arbors 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

December 21, 2023

Board of Supervisors
Arbors Community Development District

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

NOTE: Meeting Location

Dear Board Members:

The Board of Supervisors of the Arbors Community Development District will hold a Regular Meeting on January 2, 2024 at 1:00 p.m., at the Jacksonville International Airport, Executive Conference Room, 2400 Yankee Clipper Drive, Jacksonville, Florida 32218. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consideration of First Coast Contract Maintenance Services, LLC Agreement for Fountain Maintenance Services
4. Consideration of Grau & Associates Agreement for Auditing Services
5. Discussion/Update: First Coast Contract Maintenance Services, LLC Field Operations and Amenity Management
6. Acceptance of Unaudited Financial Statements as of November 31, 2023
7. Approval of December 5, 2023 Regular Meeting and Audit Committee Meeting Minutes
8. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Dunn & Associates, Inc.*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*

- NEXT MEETING DATE: February 6, 2024 at 1:00 PM

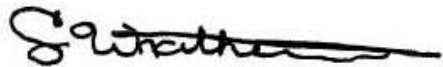
○ QUORUM CHECK

SEAT 1	SARAH WICKER	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	BOB PORTER	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	JAMES TEAGLE	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	HEATHER ALLEN	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	CHRIS WILLIAMS	<input type="checkbox"/> IN-PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

9. Board Members' Comments/Requests
10. Public Comments
11. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675 or Ernesto Torres (904) 295-5714.

Sincerely,



Craig Wrathell
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 782 134 6157

ARBORS

COMMUNITY DEVELOPMENT DISTRICT

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**AGREEMENT BETWEEN THE ARBORS COMMUNITY DEVELOPMENT DISTRICT
AND FIRST COAST CONTRACT MAINTENANCE SERVICES LLC. FOR FOUNTAIN
MAINTENANCE SERVICES**

THIS AGREEMENT (“Agreement”) is made and entered into this ___ day of _____, 2023, by and between:

Arbors Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in City of Jacksonville, Duval County, Florida, and whose mailing address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“District”); and

First Coast Contract Maintenance Service, LLC., a Florida limited liability company, with offices located at 352 Perdido Street, St. Johns, Florida 32259 (“Contractor”, together with District, “Parties”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* (“Act”), by ordinance adopted by City of Jacksonville Florida; and

WHEREAS, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District owns, operates and maintains certain fountains located within the district boundaries (“Fountains”); and

WHEREAS, the District desires to enter into an agreement with an independent contractor to provide **fountain** maintenance services for the Fountains; and

WHEREAS, Contractor submitted a proposal and represents that it is qualified to provide fountain maintenance services and has agreed to provide to the District those services identified in **Exhibit A**, attached hereto and incorporated by reference herein (“Services”); and

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 so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. DESCRIPTION OF WORK AND SERVICES.

A. The District desires that the Contractor provide professional fountain maintenance services within presently accepted standards. Upon all Parties signing this Agreement, the Contractor shall provide the District with the Services identified in **Exhibit A**.

B. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services.

C. The Contractor shall provide the Services as shown in **Section 3** of this Agreement. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District.

D. This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, and regulations.

SECTION 3. SCOPE OF FOUNTAIN MAINTENANCE SERVICES. The duties, obligations, and responsibilities of Contractor are to provide the material, tools, skill and labor necessary for the Services attached as **Exhibit A**. To the extent any of the provisions of this Agreement are in conflict with the provisions of **Exhibit A**, this Agreement controls.

SECTION 4. MANNER OF CONTRACTOR'S PERFORMANCE. The Contractor agrees, as an independent contractor, to undertake work and/or perform such services as specified in this Agreement or any addendum executed by the Parties or in any authorized written work order by the District issued in connection with this Agreement and accepted by the Contractor. All work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. The performance of the Services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District.

A. Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary for the proper provision of services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement.

B. The Contractor agrees that the District shall not be liable for the payment of any work or services not included in **Section 3** unless the District, through an authorized representative of the District, authorizes the Contractor, in writing, to perform such work.

C. The District shall designate in writing a person to act as the District's representative with respect to the services to be performed under this Agreement. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Contractor's services.

(1) The District hereby designates the District Manager to act as its representative.

(2) Upon request by the District Manager, the Contractor agrees to meet with the District's representative to walk the property to discuss conditions, schedules, and items of concern regarding this Agreement.

D. Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.

SECTION 5. COMPENSATION; TERM.

A. As compensation for the Services described in this Agreement, the District agrees to pay the Contractor Five Hundred and Eighty-Five Dollars (\$585) per month. The term of this Agreement shall be from the execution of this agreement through September 30th, 2024 unless terminated earlier by either party in accordance with the provisions of this Agreement. The Agreement shall be automatically renewed for additional one (1) year terms with a three percent price increase, unless written notice is provided by either party thirty (30) days prior to the expiration of the Agreement.

B. If the District should desire additional work or services, or to add additional areas to be maintained, 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 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.

C. The District may require, as a condition precedent to making any payment to the Contractor that all subcontractors, materialmen, 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.

D. The Contractor shall maintain records conforming to usual accounting practices. As soon as may be practicable at the beginning of each month, the Contractor shall invoice the District for all services performed in the prior month and any other sums due to the Contractor. The District shall pay the invoice amount within thirty (30) days after the invoice date. The Contractor may cease performing services under this Agreement if any payment due hereunder is

not paid within thirty (30) days of the invoice date. Each monthly invoice will include such supporting information as the District may reasonably require the Contractor to provide.

SECTION 4. INSURANCE.

A. The Contractor shall maintain throughout the term of this Agreement the following insurance:

- (1) Worker's Compensation Insurance in accordance with the laws of the State of Florida.
- (2) Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than One Million Dollars (\$1,000,000) combined single limit bodily injury and property damage liability, and covering at least the following hazards:
 - (i) Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractors' operation.
- (3) Employer's Liability Coverage with limits of at least One Million Dollars (\$1,000,000) per accident or disease.
- (4) Automobile Liability Insurance for bodily injuries in limits of not less than One Million Dollars (\$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 and supervisors shall be named as additional insured. 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 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 5. INDEMNIFICATION.

A. Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or

representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages, penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Contractor to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Contractor as jointly liable parties; however, Contractor shall indemnify the District for any and all percentage of fault attributable to Contractor for claims against the District, regardless whether the District is adjudged to be more or less than 50% at fault.

B. 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, expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest, expenses, damages, penalties, fines, or judgments against the District.

SECTION 9. 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 6. COMPLIANCE WITH GOVERNMENTAL REGULATION. The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

SECTION 7. LIENS AND CLAIMS. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition

to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

SECTION 8. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

SECTION 9. 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.

SECTION 10. SUCCESSORS. This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

SECTION 11. TERMINATION. The District agrees that the Contractor may terminate this Agreement with cause by providing thirty (60) days' written notice of termination to the District stating a failure of the District to perform according to the terms of this Agreement; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days' written notice of termination without cause. Upon any termination of this Agreement, the Contractor shall be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor.

SECTION 12. PERMITS AND LICENSES. All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

SECTION 13. ASSIGNMENT. 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.

SECTION 14. INDEPENDENT CONTRACTOR STATUS. In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning

or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 15. 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.

SECTION 16. ENFORCEMENT OF AGREEMENT. A default by either Party under this Agreement shall entitle the other Party to all remedies available at law or in equity. In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing Party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

SECTION 17. AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the Parties relating to the subject matter of this Agreement. None of the provisions of **Exhibit A** shall apply to this Agreement and **Exhibit A** shall not be incorporated herein, except that **Exhibit A** is applicable to the extent that it states the scope of services for the labor and materials to be provided under this Agreement.

SECTION 18. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the Parties.

SECTION 19. 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.

SECTION 20. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notice" or "Notices") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the Parties, as follows:

A. If to District: Arbors Community Development District
2300 Glades Road, Suite 410 W
Boca Raton, Florida 33431
Attn: District Manager

With a copy to: Kutak Rock LLP
107 West College Avenue
Tallahassee, Florida 32301

Attn: District Counsel

B. If to the Contractor: **First Coast Contract Maintenance Services LLC**
352 Perdido St.
Saint Johns, FL 32259
Attn: Tony Shiver

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

SECTION 21. 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 22. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. All actions and disputes shall be brought in the proper court and venue, which shall be Duval County, Florida.

SECTION 23. COMPLIANCE WITH PUBLIC RECORDS LAWS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Ernesto Torres** ("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 contract 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 THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (561) 571-0010, TORRESE@WHHASSOCIATES.COM, OR AT 2300 GLADES ROAD, SUITE 410 W, BOCARATON, FLORIDA 33431.

SECTION 24. 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.

SECTION 25. 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.

SECTION 26. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument. Additionally, the Parties acknowledge and agree that the Agreement may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, "electronic signature" shall include faxed versions of an original signature, electronically scanned and transmitted versions (e.g. via PDF) of an original signature, or signatures created in a digital format.

SECTION 27. 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 this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.09(1), *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

SECTION 28. COMPLIANCE WITH SECTION 20.055, FLORIDA STATUTES. The Contractor agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

SECTION 29. SCRUTINIZED COMPANIES STATEMENT. Contractor certifies it: (i) is not in violation of Section 287.135, *Florida Statutes*; (ii) is not on the Scrutinized Companies with Activities in Sudan List; (iii) is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; (iv) does not have business operations in Cuba or Syria; (v) is not on the Scrutinized Companies that Boycott Israel List; and (vi) is not participating in a boycott of Israel. If the Contractor is found to have submitted a false statement with regards to the prior sentence, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or the Scrutinized Companies that Boycott Israel List, has engaged in business operations in Cuba or Syria, and/or has engaged in a boycott of Israel, the District may immediately terminate the Contract.

[CONTINUED ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the day and year first written above.

**ARBORS COMMUNITY
DEVELOPMENT DISTRICT**

Chairperson, Board of Supervisors

ATTEST:

**FIRST COAST CONTRACT
MAINTENANCE SERVICES LLC**

By: _____
Its: _____

Exhibit A: Scope of Services

Exhibit A

Scope of Services

The Contract Agreement relates to the following separate areas as defined by this Agreement:

1. **Fountain Maintenance**

1. **Fountain Service**

This relates to daily functions to be performed within the times specified and carried out as specified Bi-weekly

IN GENERAL TERMS

The Contractor will perform the scope of work as identified below:

Fountain

Duties and Responsibilities

Check, balance and record water chemistry
Vacuum feature
Clean tile
Backwash filters
Inspect and clear chemical feeder lines

Frequency of Service

Each Visit
Each Visit
b-weekly
bi-weekly or as needed
Monthly

The onsite personnel may repair any minor issue that 1) does not require a trade license 2) Is not covered under another contract 3) Can be completed within an allotted time frame, and 4) Does not require prior approval from management. *Time and Materials* for repairs are not covered and will be submitted for reimbursement at a labor rate of \$65 per hour invoiced. Special cleaning or emergency visits will be invoiced separately at a rate of \$95 per visit. Management will be notified about any issue that can't be repaired "in house" or requires invoicing prior.

Chemicals used will be billed at the rate purchased plus 3% by First Coast CMS, LLC. Chemicals are defined as Chlorine, Sulfuric Acid, Hydrochloric/Muratic Acid, Sodium Bicarbonate, Cyanuric Acid, Soda Ash, Algaecide, tile degreaser, or any chemical used to maintain proper water balance.

IN CONSIDERATION:

In consideration for providing personnel onsite for *Fountain Maintenance* services, provided weekly and as needed for emergencies, provided by the Contractor,

First Coast CMS LLC, remuneration to the order of **\$585 per month** to be paid by the first of every month service is to be rendered.

ARBORS

COMMUNITY DEVELOPMENT DISTRICT

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

December 29, 2023

To Board of Supervisors
Arbors Community Development District
2300 Glades Rd. Suite 410W
Boca Raton, FL 33431

We are pleased to confirm our understanding of the services we are to provide Arbors Community Development District, Duval County, Florida ("the District") for the fiscal year ended September 30, 2023, with an option for four additional annual renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Arbors Community Development District as of and for the fiscal year ended September 30, 2023, with an option for four additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will be \$3,800 for the September 30, 2023 audit. The fees for the four additional annual renewals for the fiscal years 2024, 2025, 2026 and 2027 will be \$3,900, \$4,000, \$4,100 and \$4,200, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. Additional annual renewals will be subject to mutual agreement by both parties.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Arbors Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Arbors Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

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

ARBORS

COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED FINANCIAL STATEMENTS

**ARBORS
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
NOVEMBER 30, 2023**

**ARBORS
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
NOVEMBER 30, 2023**

	General Fund	Debt Service Fund Series 2023	Capital Projects Fund Series 2023	Total Governmental Funds
ASSETS				
Cash	\$ 5,791	\$ -	\$ -	\$ 5,791
Investments				
Revenue	-	66,955	-	66,955
Reserve	-	425,211	-	425,211
Capitalized interest	-	4	-	4
Construction	-	-	139,139	139,139
Cost of issuance	-	412	-	412
Undeposited funds	52,351	284,203	-	336,554
Total assets	<u>\$ 58,142</u>	<u>\$ 776,785</u>	<u>\$ 139,139</u>	<u>\$ 974,066</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 17,820	\$ -	\$ -	\$ 17,820
Due to Landowner	4,966	5,847	4,281	15,094
Due to general fund	-	52,351	-	52,351
Accrued contracts payable	-	-	263,763	263,763
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>28,786</u>	<u>58,198</u>	<u>268,044</u>	<u>355,028</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	-	284,203	-	284,203
Total deferred inflows of resources	<u>-</u>	<u>284,203</u>	<u>-</u>	<u>284,203</u>
Fund balances:				
Restricted				
Debt service	-	434,384	-	434,384
Capital projects	-	-	(128,905)	(128,905)
Unassigned	29,356	-	-	29,356
Total fund balances	<u>29,356</u>	<u>434,384</u>	<u>(128,905)</u>	<u>334,835</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 58,142</u>	<u>\$ 776,785</u>	<u>\$ 139,139</u>	<u>\$ 974,066</u>

ARBORS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED NOVEMBER 30, 2023

	<u>Current Month</u>	<u>Year to Date</u>	<u>Budget</u>	<u>% of Budget</u>
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ -	\$ 90,622	0%
Assessment levy: off-roll - net	52,351	52,351	104,702	50%
Landowner contribution	-	2,475	-	N/A
Total revenues	<u>52,351</u>	<u>54,826</u>	<u>195,324</u>	28%
EXPENDITURES				
Professional & administrative				
Supervisors	-	-	9,000	0%
Management/accounting/recording	4,000	8,000	48,000	17%
Legal	-	-	25,000	0%
Engineering	-	-	2,000	0%
Audit	-	-	5,500	0%
Arbitrage rebate calculation*	-	-	500	0%
Dissemination agent*	83	167	1,000	17%
Trustee*	-	-	4,250	0%
Telephone	17	33	200	17%
Postage	11	11	250	4%
Printing & binding	42	83	500	17%
Legal advertising	-	-	6,500	0%
Annual special district fee	-	175	175	100%
Insurance	-	5,000	5,500	91%
Contingencies/bank charges	-	-	750	0%
Website hosting & maintenance	1,680	1,680	1,680	100%
Website ADA compliance	-	-	210	0%
Tax collector	-	-	3,304	0%
Total professional & administrative	<u>5,833</u>	<u>15,149</u>	<u>114,319</u>	13%
Field operations and maintenance				
Landscape maintenance	3,922	7,846	65,000	12%
Total field operations	<u>3,922</u>	<u>7,846</u>	<u>81,000</u>	10%
Total expenditures	<u>9,755</u>	<u>22,995</u>	<u>195,319</u>	12%
Excess/(deficiency) of revenues over/(under) expenditures	42,596	31,831	5	
Fund balances - beginning	(13,240)	(2,475)	-	
Fund balances - ending	<u>\$ 29,356</u>	<u>\$ 29,356</u>	<u>\$ 5</u>	

**ARBORS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2023
FOR THE PERIOD ENDED NOVEMBER 30, 2023**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Special assessment - on roll	\$ -	\$ -	\$ 401,347	0%
Special assessment: off-roll	-	-	463,708	0%
Interest	3,254	5,189	-	N/A
Total revenues	<u>3,254</u>	<u>5,189</u>	<u>865,055</u>	1%
EXPENDITURES				
Principal	-	-	180,000	0%
Interest	336,561	336,561	673,121	50%
Tax collector	-	-	14,632	0%
Total debt service	<u>336,561</u>	<u>336,561</u>	<u>867,753</u>	39%
Excess/(deficiency) of revenues over/(under) expenditures	(333,307)	(331,372)	(2,698)	
Fund balances - beginning	<u>767,691</u>	<u>765,756</u>	<u>762,173</u>	
Fund balances - ending	<u>\$ 434,384</u>	<u>\$ 434,384</u>	<u>\$ 759,475</u>	

**ARBORS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2023
FOR THE PERIOD ENDED NOVEMBER 30, 2023**

	Current Month	Year To Date
REVENUES		
Interest	\$ 583	\$ 1,145
Total revenues	583	1,145
EXPENDITURES		
Construction costs	-	-
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	583	1,145
Net change in fund balances	583	1,145
Fund balances - beginning	(129,488)	(130,050)
Fund balances - ending	\$ (128,905)	\$ (128,905)

ARBORS

COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
ARBORS
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Arbors Community Development District held a Regular Meeting and Audit Committee Meeting on December 5, 2023 at 1:00 p.m., at 14785 Old St. Augustine Road, Suite #300, Jacksonville, Florida 32258.

Present at the meeting were:

Sarah Wicker	Chair
Heather Allen	Assistant Secretary
Christopher Williams	Assistant Secretary
James Teagle	Assistant Secretary

Also present:

Ernesto Torres	District Manager
Kyle Magee (via telephone)	District Counsel
Vince Dunn (via telephone)	District Engineer
Mikel Denton	Development Manager

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Torres called the meeting to order at 1:00 p.m.

Supervisors Wicker, Allen, Teagle and Williams were present. Supervisor Porter was not present.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2024-01, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date

40
41 Mr. Torres presented Resolution 2024-01.

42 Discussion ensued regarding the need to select a new meeting location.

43 Mr. Torres will advise of meeting location options and, when a new location is secured,
44 the Fiscal Year 2024 Meeting Schedule will be updated.

45

46 **On MOTION by Ms. Wicker and seconded by Mr. Teagle, with all in favor,**
47 **Resolution 2024-01, Designating Dates, Times and Locations for Regular**
48 **Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024**
49 **and Providing for an Effective Date, was adopted.**

50

51

52 **FOURTH ORDER OF BUSINESS**

**Recess Regular Meeting/Commencement
of Audit Selection Committee Meeting**

53

54

55 The Regular Meeting recessed at 1:03 p.m., and the Audit Selection Committee Meeting
56 convened.

57

58 **FIFTH ORDER OF BUSINESS**

**Review of Response to Request for
Proposals (RFP) for Annual Audit Services**

59

60

61 **A. Affidavit of Publication**

62 **B. RFP Package**

63 The above items were included for informational purposes.

64 **C. Respondents**

65 **I. Grau & Associates**

66 **II. Berger, Toombs, Elam, Gaines & Frank**

67 Mr. Torres presented the Auditor Evaluation Matrix and stated that District
68 Management has worked with both respondents and, in Management’s opinion, both are
69 qualified to perform the audit. Given that both firms are well qualified, cost is the factor that
70 sets the firms apart.

71 **D. Auditor Evaluation Matrix/Ranking**

72 The Board Members discussed the responses and completed the Auditor Evaluation
73 Matrix. Mr. Torres presented Ms. Allen’s scoring and rankings of the respondents, as follows:

- 74 1. Grau & Associates 100
- 75 2. Berger, Toombs, Elam, Gaines & Frank 90

76

77 **On MOTION by Ms. Wicker and seconded by Mr. Teagle, with all in favor,**
 78 **accepting Ms. Allen’s scoring and rankings and recommending engaging Grau &**
 79 **Associates, was approved.**

80

81

82 **SIXTH ORDER OF BUSINESS** **Termination of Audit Selection Committee**
 83 **Meeting/Reconvene Regular Meeting**

84

85 The Audit Selection Committee Meeting terminated at 1:12 p.m., and the Regular
86 Meeting reconvened.

87

88 **SEVENTH ORDER OF BUSINESS** **Consider Recommendation of Audit**
 89 **Selection Committee**

90

- 91 • **Award of Contract**

92

93 **On MOTION by Ms. Wicker and seconded by Mr. Teagle, with all in favor,**
 94 **accepting the scoring and rankings of the Audit Selection Committee, ranking**
 95 **Grau & Associates as the #1 ranked respondent to the RFP for Annual Audit**
 96 **Services and authorizing District Staff to negotiate an agreement with Grau &**
 97 **Associates and to request a proposal for five years of services, was approved.**

98

99

100 **EIGHTH ORDER OF BUSINESS** **Consideration of First Coast Contract**
 101 **Maintenance Services LLC Fountain**
 102 **Maintenance Contract Agreement**
 103 **Proposal**

104

105 Mr. Torres presented the First Coast Contract Maintenance Services LLC Fountain
106 Maintenance Contract Agreement Proposal. The monthly cost of \$585 is a budgeted expense.

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On MOTION by Ms. Wicker and seconded by Mr. Teagle, with all in favor, the First Coast Contract Maintenance Services LLC Fountain Maintenance Contract Agreement Proposal and authorizing Staff to draft a form of agreement, was approved.

NINTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of October 31, 2023

On MOTION by Ms. Wicker and seconded by Mr. Teagle, with all in favor, the Unaudited Financial Statements as of October 31, 2023, were accepted.

TENTH ORDER OF BUSINESS

Approval of July 11, 2023 Public Hearings and Regular Meeting Minutes

On MOTION by Mr. Teagle and seconded by Ms. Allen, with all in favor, the July 11, 2023 Public Hearings and Regular Meeting Minutes, as presented, were approved.

ELEVENTH ORDER OF BUSINESS

Staff Reports

- A. District Counsel: Kutak Rock LLP**
- B. District Engineer: Dunn & Associates, Inc.**
There were no District Counsel or District Engineer reports.
- C. District Manager: Wrathell, Hunt and Associates, LLC**
 - NEXT MEETING DATE: January 2, 2024 at 1:00 PM**
 - QUORUM CHECK**

Supervisors Wicker, Teagle, Allen and Williams confirmed their attendance at the January 2, 2024 meeting.

TWELFTH ORDER OF BUSINESS

Board Members' Comments/Requests

Discussion ensued regarding landscape maintenance and Field Operations.

145 Mr. Teagle voiced his thought that, in approximately two months, BrightView will need
146 to include landscaping for the Amenity Center. It was noted that the plans were provided to
147 BrightView and a quote was received. Mr. Torres stated the existing contract can be amended
148 accordingly.

149 Mr. Teagle asked for a sign board to be installed to inform residents about the CDD and
150 HOA meetings.

151

152 **THIRTEENTH ORDER OF BUSINESS**

Public Comments

153

154 There were no public comments.

155

156 **FOURTEENTH ORDER OF BUSINESS**

Adjournment

157

158

159 **On MOTION by Ms. Wicker and seconded by Mr. Williams, with all in favor, the**
160 **meeting adjourned at 1:23 p.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

167
168
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171

Secretary/Assistant Secretary

Chair/Vice Chair

ARBORS

COMMUNITY DEVELOPMENT DISTRICT

STAFF

REPORTS

ARBORS COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE

LOCATION

14785 Old St. Augustine Road, Suite #300, Jacksonville, Florida 32258

¹Executive Conference Room, Jacksonville International Airport, 2400 Yankee Clipper Drive, Jacksonville, Florida 32218

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 3, 2023 CANCELED	Regular Meeting	1:00 PM
November 7, 2023 CANCELED	Regular Meeting	1:00 PM
December 5, 2023	Regular Meeting	1:00 PM
January 2, 2024¹	Regular Meeting	1:00 PM
February 6, 2024¹	Regular Meeting	1:00 PM
March 5, 2024¹	Regular Meeting	1:00 PM
April 2, 2024¹	Regular Meeting	1:00 PM
May 7, 2024¹	Regular Meeting	1:00 PM
June 4, 2024¹	Regular Meeting	1:00 PM
July 2, 2024¹	Regular Meeting	1:00 PM
August 6, 2024¹	Regular Meeting	1:00 PM
September 3, 2024¹	Regular Meeting	1:00 PM