OTC

Community Development District

August 13, 2025

AGENDA

OTC
Community Development District
475 West Town Place, Suite 114
St. Augustine, Florida 32092
www.OTCCDD.com

August 6, 2025

Board of Supervisors
OTC Community Development District
Call In # 1-877-304-9269 Code 7545760

Dear Board Members:

The OTC Community Development District meeting is scheduled to be held **Wednesday, August 13, 2025 at 10:30 a.m. at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida 32204.**
Following is the revised agenda for the meeting:

Audit Committee Meeting

I. Call to Order

II. Review and Ranking of Proposals for Audit Services

III. Other Business

IV. Adjournment

Board of Supervisors Meeting

I. Roll Call

II. Audience Comments

III. Organizational Matters
   A. Consideration of Appointing a New Supervisor to Fill the Vacancy (11/2027)

   B. Oath of Office for Newly Appointed Supervisor

   C. Consideration of Resolution 2025-03, Designating Officers

IV. Approval of the Minutes of the May 14, 2025 Audit Committee and Board of Supervisors Meetings

V. Consideration of Resolution 2025-04, Ratifying Changing the Date of the Public Hearing to Adopt the Fiscal Year 2026 Budget to August 13, 2025

VI. Public Hearing for the Purpose of Adopting the Fiscal Year 2026 Budget
   A. Consideration of Resolution 2025-05, Relating to Annual Appropriations and Adopting the Budget for Fiscal Year 2026

   B. Consideration of Resolution 2025-06, Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2026

VII. Consideration of Resolution 2025-07, Designating a Date, Time and Location for a Landowner's Election

VIII. Acceptance of the Audit Committee's Recommendation

IX. Staff Reports
   A. District Counsel

   B. District Engineer – Consideration of Proposal to Prepare an Annual Engineer's Report

   C. District Manager
      1. Consideration of Designating a Regular Meeting Schedule for Fiscal Year 2026

      2. Consideration of Goals and Objectives for Fiscal Year 2026

X. Supervisor Requests and Audience Comments

XI. Financial Reports
   A. Balance Sheet and Income Statement

   B. Assessment Receipts Schedule

   C. Check Register

XII. Next Scheduled Meeting – TBD at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida

XIII. Adjournment

SECOND ORDER OF BUSINESS

OTC Community Development District

Auditor Selection Evaluation Criteria

	Ability of Personnel	Proposer's Experience	Understanding of Scope of Work	Ability to Furnish the Required Services	Price	
	(e.g., geographic locations 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.)	(e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.)	Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	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 (e.g., the existence of any natural disaster plan for business operations).	Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services.	Point Total
Proposer	**20**	**20**	**20**	**20**	**20**	**100**
Berger Toombs						
Grau & Associates						

OTC
COMMUNITY DEVELOPMENT DISTRICT

PROPOSAL FOR AUDIT SERVICES

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank

CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

July 8, 2025

TABLE OF CONTENTS

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

July 7, 2025

OTC Community Development District
Governmental Management Services
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for OTC 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 OTC 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.

OTC Community Development District
July 8, 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. Maritza Stonebraker is the person authorized to make representations for the firm.

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

Very truly yours,

Berger Toombs Elam Gaines + Frank

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

	Total
Partners/Directors (CPA's)	7
Managers (1 CPA)	1
Senior/Supervisor Accountants (1 CPA)	4
Staff Accountants	8
Paraprofessional	6
Administrative	6
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

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 OTC 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 AUDIT EXPERIENCE (CONTINUED)

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

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 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

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

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

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

Habitat 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

Alta Lakes Community Development District

Amelia Concourse Community Development District

Amelia Walk Communnity Development District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development District

Bartram Springs Community Development District

Baytree Community Development District

Beacon Lakes Community Development District

Beaumont Community Development District

Bella Collina Community Development District

Bonnet Creek Community Development District

Buckeye Park Community Development District

Candler Hills East Community Development District

Cedar Hammock Community Development District

Central Lake Community Development District

Channing Park Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District

Coconut Cay Community Development District

Colonial Country Club Community Development District

Connerton West Community Development District

Copperstone Community Development District

Creekside @ Twin Creeks Community Development District

Deer Run Community Development District

Dowden West Community Development District

DP1 Community Development District

Eagle Point Community Development District

East Nassau Stewardship District

Eastlake Oaks Community Development District

Easton Park Community Development District

Estancia @ Wiregrass Community Development District

Evergreen Community Development District

Forest Brooke Community Development District

Gateway Services Community Development District

Gramercy Farms Community Development District

Greenway Improvement District

Greyhawk Landing Community Development District

Griffin Lakes Community Development District

Habitat Community Development District

Harbor Bay Community Development District

Harbourage at Braden River Community Development District

Harmony Community Development District

Harmony West Community Development District

Harrison Ranch Community Development District

Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District

Heritage Isles Community Development District

Heritage Lake Park Community Development District

Heritage Landing Community Development District

Heritage Palms Community Development District

Heron Isles Community Development District

Heron Isles Community Development District

Highland Meadows II Community Development District

Julington Creek Community Development District

Laguna Lakes Community Development District

Lake Bernadette Community Development District

Lakeside Plantation Community Development District

Landings at Miami Community Development District

Legends Bay Community Development District

Lexington Oaks Community Development District

Live Oak No. 2 Community Development District

Madeira Community Development District

Marhsall Creek Community Development District

Meadow Pointe IV Community Development District

Meadow View at Twin Creek Community Development District

Mediterra North Community Development District

Midtown Miami Community Development District

Mira Lago West Community Development District

Montecito Community Development District

Narcoossee Community Development District

Naturewalk Community Development District

New Port Tampa Bay Community Development District

Overoaks Community Development District

Panther Trace II Community Development District

Paseo Community Development District

Pine Ridge Plantation Community Development District

Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community
Development District

Poinciana West Community
Development District

Port of the Islands Community
Development District

Portofino Isles Community
Development District

Quarry Community Development
District

Renaissance Commons Community
Development District

Reserve Community
Development District

Reserve #2 Community
Development District

River Glen Community
Development District

River Hall Community
Development District

River Place on the St. Lucie
Community Development District

Rivers Edge Community
Development District

Riverwood Community
Development District

Riverwood Estates Community
Development District

Rolling Hills Community
Development District

Rolling Oaks Community
Development District

Sampson Creek Community
Development District

San Simeon Community
Development District

Six Mile Creek Community
Development District

South Village Community
Development District

Southern Hills Plantation I
Community Development District

Southern Hills Plantation III
Community Development District

South Fork Community
Development District

St. John's Forest Community
Development District

Stoneybrook South Community
Development District

Stoneybrook South at ChampionsGate
Community Development District

Stoneybrook West Community
Development District

Tern Bay Community
Development District

Terracina Community Development
District

Tison's Landing Community
Development District

TPOST Community Development
District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District

TSR Community Development District

Turnbull Creek Community Development District

Twin Creeks North Community Development District

Urban Orlando Community Development District

Verano #2 Community Development District

Viera East Community Development District

VillaMar Community Development District

Vizcaya in Kendall Development District

Waterset North Community Development District

Westside Community Development District

WildBlue Community Development District

Willow Creek Community Development District

Willow Hammock Community Development District

Winston Trails Community Development District

Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake

Florida Inland Navigation District

Fort Pierce Farms Water Control District

Indian River Regional Crime Laboratory, District 19, Florida

Viera Stewardship District

Office of the Medical Examiner, District 19

Rupert J. Smith Law Library of St. Lucie County

St. Lucie Education Foundation

Seminole Improvement District

Troup Indiantown Water Control District

Current or Recent Single Audits,

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

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

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

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

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be $4,500 for the years ended September 30, 2025 and 2026, $4,625 for the year ended September 30, 2027, and $4,850 for the years ended September 30, 2028 and 2029. In addition, if a bond issuance occurs during the fiscal year, there will be an additional fee per issuance. The fee is contingent upon the financial records and accounting systems of OTC 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 OTC Community Development District as of September 30, 2025, 2026, 2027, 2028, and 2029. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP
Director – 31 years experience

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

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

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

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

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)
Director

Continuing Professional Education

- Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:
  Not-for-Profit Auditing Financial Results and Compliance Requirements
  Update: Government Accounting Reporting and Auditing
  Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA
Director – 14 years total experience

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education
- Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA
Director – 11 years

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

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

Professional Affiliations/Community Service

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA
Director – 9 years

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

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

Professional Affiliations/Community Service

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA
Director – 11 years

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

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

Professional Affiliations/Community Service
- Member of the American and Florida Institutes of Certified Public Accountants
- Affiliate member Government Finance Officers Association

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA
Accounting and Audit Manager – 34 years

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

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

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

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

  Counties:
  St. Lucie County

  Municipalities:
  City of Fort Pierce
  City of Stuart

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

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

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly
Senior Accountant – 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

Bryan Snyder
Senior 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

Tifanee Terrell, CPA
Senior 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
Senior 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 – 2 years

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford
Staff Accountant – 2 years

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

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

Rayna Zicari
Staff Accountant – 2 years

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

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

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

BodinePerry
Certified Public Accountants & Advisors

OTC COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS

Annual Audit Services for Fiscal Year 2025
Duval County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. An electronic copy of the proposal must be received no later than Tuesday, July 8, 2025, 3:00 p.m., to the District Recording Secretary, Courtney Hogge by e-mail at chogge@gmsnf.com. Proposer is responsible for confirming its proposal is received by District Recording Secretary

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 al 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) electronic copy (PDF only) of the Proposal Documents, and other requested attachments, if any, by the date, time and method indicated herein. The District Recording Secretary is available at chogge@gmsnf.com or (865) 238-2622.

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 wavier of 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 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.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract 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 after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract 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.

OTC COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA

1. Ability of Personnel. (20 Points)

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

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts 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.

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

OTC
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: July 8, 2025
3:00PM

Submitted to:
OTC
Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 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

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July 8, 2025

OTC Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2025, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the OTC 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

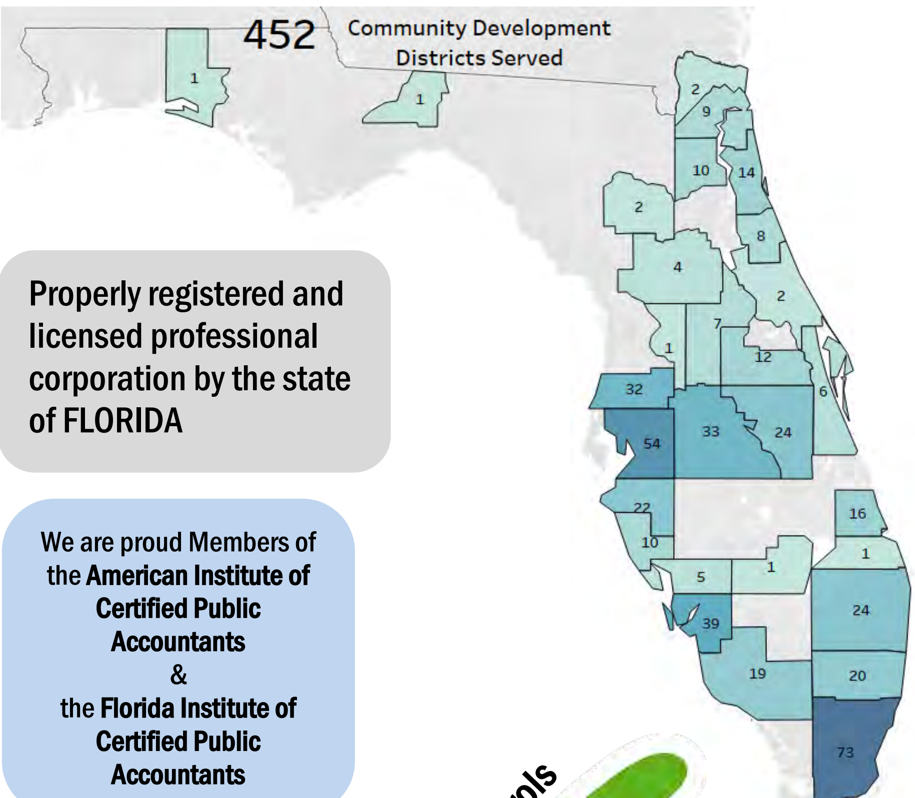
11 Professional Staff

2 Administrative Professionals

10/16 Employees are CPAS

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

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

9 Professional Groups

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

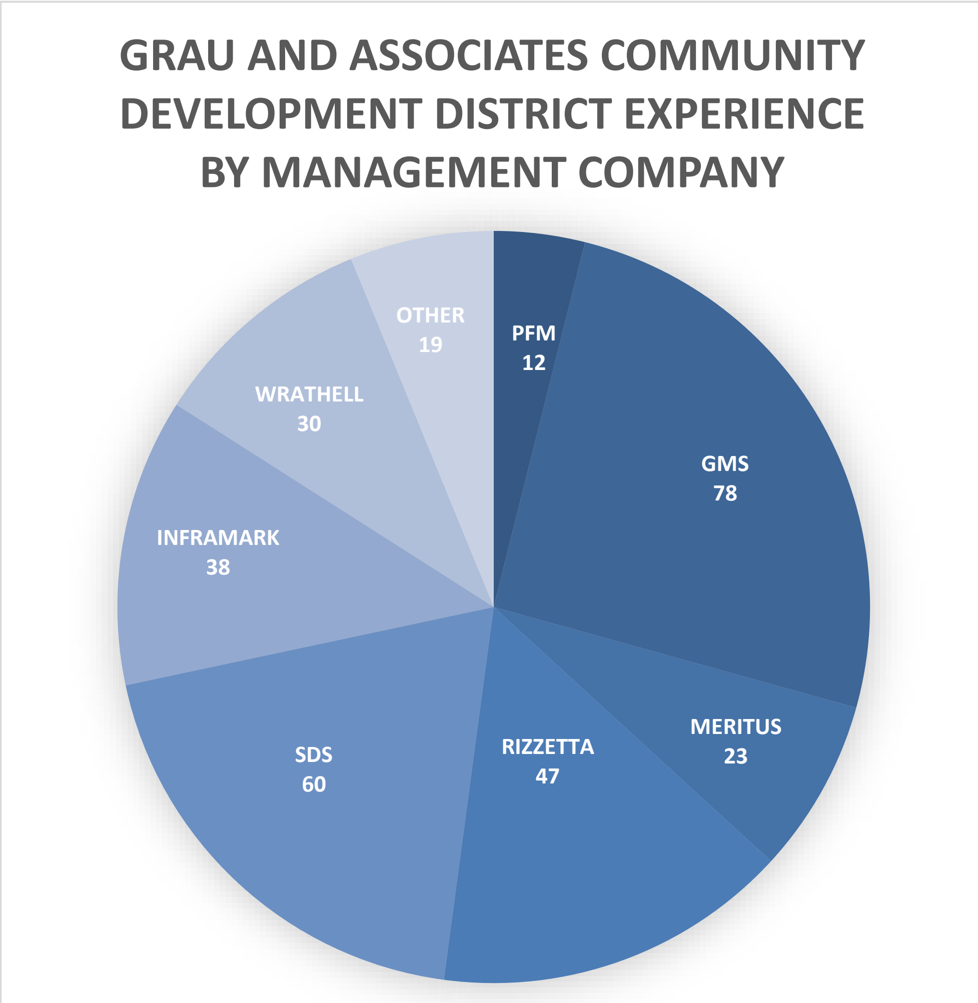
850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 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
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

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

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (*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 Lauderhill GERS
City of Parkland Police Pension Fund
City of Sunrise 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 Facl.
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

Professional Education (over the last two years)

Course	Hours
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (*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

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 <u>commit all firm resources</u> to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***<u>exceed those expectations</u>***. 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 of Local regulations. **<u>We will deliver our reports in accordance with your requirements.</u>**

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:

<u>Phase I - Preliminary Planning</u>

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

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2025-2029 are as follows:

Year Ended September 30,	**Fee**
2025	$3,400
2026	$3,500
2027	$3,600
2028	$3,700
2029	$3,800
TOTAL (2025-2029)	**$18,000**

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

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73 Current Arbitrage Calculations

We look forward to providing OTC 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.

THIRD ORDER OF BUSINESS

C.

RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF OTC COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, OTC 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 Jacksonville, Florida; and

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

NOW, THEREFORE, be it resolved by the Board of Supervisors of OTC Community Development District:

SECTION 1. ______________________________ is appointed Chairman.

SECTION 2. ______________________________ is appointed Vice Chairman.

SECTION 3. ______________________________ is appointed Secretary and Treasurer.

______________________________ is appointed Assistant Secretary.

______________________________ is appointed Assistant Secretary.

______________________________ is appointed Assistant Secretary.

______________________________ is appointed Assistant Treasurer.

______________________________ is appointed Assistant Secretary.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 13TH DAY OF AUGUST, 2025.

ATTEST	**OTC COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

MINUTES OF MEETING
OTC COMMUNITY DEVELOPMENT DISTRICT

The OTC Community Development District audit committee meeting was held Wednesday, May 14, 2025 at 10:30 a.m. at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida. 32257.

Present were:	
Michelle Pierce	Chairperson
Rose Bock	Vice Chairperson
Rodney Thompson	Supervisor
Also present were:	
Marilee Giles	District Manager
Mary Grace Henley	District Counsel
Stephen Reisner	District Counsel

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Giles called the meeting to order at 10:30 a.m.

SECOND ORDER OF BUSINESS **Approval of Auditor Selection Evaluation Criteria**

Ms. Giles presented five proposed criteria that will be used to score future proposers, including ability of personnel, proposers experience, understanding of scope of work, ability to furnish the required services, and price, each weighted equally at 20 points.

On MOTION by Ms. Pierce seconded by Ms. Bock with all in favor the evaluation criteria was approved as presented.

THIRD ORDER OF BUSINESS **Other Business**

There being none, the next item followed.

FOURTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Bock seconded by Ms. Pierce with all in favor the meeting was adjourned.

MINUTES OF MEETING
OTC COMMUNITY DEVELOPMENT DISTRICT

A regular meeting of the Board of Supervisors of the OTC Community Development District was held Wednesday, May 14, 2025 at 10:30 a.m. at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida.

Present and constituting a quorum were:

Michelle Pierce	Chairperson
Rose Bock	Vice Chairperson
Rocky Morris *by phone*	Supervisor
Rodney Thompson	Supervisor

Also present were:

Marilee Giles	District Manager
Mary Grace Henley	District Counsel
Stephen Reisner	District Counsel

The following is a summary of the discussions and actions taken at the May 14, 2025 meeting.

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Giles called the meeting to order at 10:32 a.m. and called the roll.

SECOND ORDER OF BUSINESS **Audience Comments**

There being no audience members present, the next item followed.

THIRD ORDER OF BUSINESS **Organizational Matters**

A. Acceptance of Resignation of Kurt von der Osten

> On MOTION by Ms. Pierce seconded by Mr. Thompson with all in favor Kurt von der Osten's resignation was accepted.

B. Consideration of Appointing a New Supervisor to Fill the Vacancy (11/2027)

This item was tabled.

C. Oath of Office for Newly Appointed Supervisor

This item was tabled.

D. Consideration of Resolution 2025-03, Designating Officers

This item was tabled.

FOURTH ORDER OF BUSINESS **Approval of the Minutes of the February 12, 2025 Meeting**

There were no comments on the minutes.

> On MOTION by Ms. Bock seconded by Ms. Pierce with all in favor the minutes of the February 12, 2025 meeting were approved.

FIFTH ORDER OF BUSINESS **Consideration of Work Authorization No. 1 from Alliant to Prepare a Public Facilities Report**

Ms. Giles stated that Chapter 189.08 requires special districts to prepare an initial public facilities report and to update that report every seven years. The District's last report was done in 2018.

Mr. Morris joined the meeting by phone at this time.

> On MOTION by Ms. Pierce seconded by Mr. Thompson with all in favor Work Authorization No. 1 from Alliant Engineering for preparation of a public facilities report was approved.

SIXTH ORDER OF BUSINESS **Acceptance of the Fiscal Year 2024 Audit Report**

Ms. Giles presented the fiscal year 2024 audit report noting there were no negative findings or comments to report.

> On MOTION by Ms. Bock seconded by Ms. Pierce with all in favor the fiscal year 2024 audit report was accepted.

SEVENTH ORDER OF BUSINESS **Acceptance of the Audit Committee's Recommended Criteria, and Authorizing Staff to Issue a Request for Proposals for Audit Services**

The audit committee approved five criteria, each weighted equally at 20 points. The criteria include ability of personnel, proposer's experience, understanding scope of work, ability to furnish the required services, and price.

> On MOTION by Ms. Pierce seconded by Mr. Thompson with all in favor the audit committee's recommendation was accepted and staff was authorized to issue a request for proposals for audit services.

EIGHTH ORDER OF BUSINESS **Consideration of Resolution 2025-02, Approving the Proposed Budget for Fiscal Year 2026 and Setting a Public Hearing Date**

Ms. Giles presented the proposed budget for fiscal year 2026, noting it provides for an increase in assessments, however the Board can choose to use carry forward surplus to keep assessments flat. Ms. Bock and Ms. Pierce stated their preference for keeping the assessments flat.

Ms. Pierce asked what is driving the need for an increase.

Ms. Giles responded that there is a 5% increase in GMS's fees, and the trustee's fees and property insurance are increasing.

On MOTION by Ms. Pierce seconded by Ms. Bock with all in favor Resolution 2025-02 (Option A), approving the proposed budget for fiscal year 2026 and setting a public hearing for July 16, 2025 at 10:30 a.m. at the offices of Kilinski | Van Wyk was approved.

NINTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel

Ms. Henley reminded the Board members of the requirement to complete four hours of ethics training by December 31st. She recommended they keep some form of record that it has been completed.

B. District Engineer

There being nothing to report, the next item followed.

C. District Manager – Report on the Number of Registered Voters (0)

Ms. Giles informed the Board there are zero registered voters reported to be residing within the District's boundaries. Next, she reminded the board members to complete their Form 1 by July 1st.

TENTH ORDER OF BUSINESS **Supervisor's Requests and Audience Comments**

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS Financial Reports

A. Balance Sheet and Income Statement

Copies of the financial statements through April 30, 2025 were included in the agenda package.

B. Assessment Receipt Schedule

A copy of the assessment receipt schedule reflecting a 99.3% collection rate was included in the agenda package.

C. Approval of Check Register

A copy of the check register totaling $13,026.07 was included in the agenda package.

On MOTION by Ms. Pierce seconded by Mr. Thompson with all in favor the Check Register was approved.

TWELFTH ORDER OF BUSINESS Next Scheduled Meeting – July 16, 2025 at 10:30 a.m. at the offices of Kilinski | Van Wyk

The July 16, 2025 meeting was moved to August 13, 2025.

THIRTEENTH ORDER OF BUSINESS Adjournment

On MOTION by Ms. Bock seconded by Mr. Thompson with all in favor the meeting was adjourned.

_______________________________ _______________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

FIFTH ORDER OF BUSINESS

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE OTC COMMUNITY DEVELOPMENT DISTRICT RATIFYING THE ACTION OF THE DISTRICT MANAGER IN RE-SETTING THE DATE OF THE PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2025/2026; AMENDING RESOLUTION 2025-02 TO SET THE PUBLIC HEARING THEREON; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE..

WHEREAS, the OTC Community Development District ("**District**") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in the City of Jacksonville, Duval County, Florida; and

WHEREAS, the District's Board of Supervisors ("**Board**") adopted Resolution 2025-02 on May 14, 2025, approving a proposed budget for Fiscal Year 2026 ("**Proposed Budget**") and setting a public hearing for the adoption of the Proposed Budget on July 16, 2025, at 10:30 a.m. at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida; and

WHEREAS, the Board now desires to ratify the District Manager's and District staff's actions in re-scheduling the date of the public hearing on the Proposed Budget for August 13, 2025, at 10:30 a.m., at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida, and causing notice thereof to be provided pursuant to Florida law; and

WHEREAS, the Board further desires to amend Resolution 2025-02 to reflect the same.

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

SECTION 1. Resolution 2025-02 is hereby amended to reflect the re-scheduled date of the hearing on the Proposed Budget for the following date, time, and location:

DATE:	August 13, 2025
HOUR:	10:30 a.m.
LOCATION:	Kilinski | Van Wyk 2529 Herschel Street Jacksonville, Florida

SECTION 2. The actions of the District Manager and District staff in re-scheduling and re-noticing the hearing on the Proposed Budget are hereby ratified and approved.

SECTION 3. Notice of this public hearing shall be published in the manner prescribed in Florida law.

SECTION 4. Except as otherwise provided herein, all of the provisions of Resolution 2025-02 continue in full force and effect.

SECTION 5. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS 13TH DAY OF AUGUST 2025.

ATTEST:	**OTC COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary / Assistant Secretary	Chair / Vice Chair, Board of Supervisors

SIXTH ORDER OF BUSINESS

OTC

Community Development District

Approved Budget

FY 2026

Table of Contents

OTC

Community Development District

Approved Budget

General Fund

Description	Adopted Budget FY 2025	Actuals Thru 7/31/24	Projected Next 2 Months	Projected Thru 9/30/24	Approved Budget FY 2026
REVENUES:					
Special Assessments - Tax Roll	$ 84,046	$ 84,286	$ -	$ 84,286	$ 84,046
Interest Earned	-	1,742	500	2,242	1,000
Carry Forward Surplus	-	-	-	-	3,740
TOTAL REVENUES	**$ 84,046**	**$ 86,027**	**$ 500**	**$ 86,527**	**$ 88,786**
EXPENDITURES:					
Administrative:					
Supervisors Fees	$ 1,800	$ 800	$ 600	$ 1,400	$ 1,800
FICA Expense	138	61	46	107	138
Engineering Fees	2,000	-	1,000	1,000	2,000
Attorney Fees	7,500	5,043	2,457	7,500	7,500
Arbitrage	600	-	600	600	600
Annual Audit	3,700	3,700	-	3,700	3,700
Assessment Roll Administration	5,618	5,618	-	5,618	5,899
Trustee Fees	3,750	3,750	-	3,750	4,950
Management Fees	41,292	34,410	6,882	41,292	43,357
Information Technology	2,258	1,882	377	2,258	2,371
Website Maintenance	1,112	927	186	1,112	1,168
Telephone	25	10	15	25	25
Postage & Delivery	200	93	107	200	200
Printing & Binding	300	39	261	300	300
Insurance General Liability	8,279	7,827	-	7,827	9,305
Travel Per Diem	250	-	250	250	250
Legal Advertising	2,000	451	1,677	2,128	2,000
Other Current Charges	500	194	306	500	500
Office Supplies	100	0	100	100	100
Dues, Licenses, Subscriptions	175	175	-	175	175
TOTAL ADMINISTRATIVE	**$ 81,598**	**$ 64,980**	**$ 14,863**	**$ 79,843**	**$ 86,338**
Operations & Maintenance					
Maintenance					
Stormwater maintenance	$ 2,448	$ -	$ 2,448	$ 2,448	$ 2,448
Total Maintenance	**$ 2,448**	**$ -**	**$ 2,448**	**$ 2,448**	**$ 2,448**
TOTAL EXPENDITURES	**$ 84,046**	**$ 64,980**	**$ 17,311**	**$ 82,291**	**$ 88,786**
EXCESS REVENUES (EXPENDITURES)	**$ 0**	**$ 21,047**	**$ (16,811)**	**$ 4,237**	**$ (0)**

OTC

Community Development District

Budget Narrative

Fiscal Year 2026

REVENUES

Special Assessments - Tax Roll
The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures during the Fiscal Year. The assessments will be collected by the Duval County Tax Collectors Office.

Expenditures - Administrative

Supervisors Fees
Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated $200 per meeting in which they attend.

FICA Taxes
Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Engineering Fees
The District's engineer England Thims and Miller, will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

Attorney Fees
The District's Attorney Kilinski Van Wyk, PLLC, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Arbitrage
The District is required to annually have an arbitrage rebate calculation on the District's Series 2022 Special Assessment Revenue Bonds. The District has contracted with Grau and Company to calculate the rebate liability and submit a report to the District.

Annual Audit
The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm Grau and Associates. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration
GMS, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Trustee Fees
The District's Series 2022 Special Assessment Revenue Bonds are held by a trustee at Region's Bank. The amount represents the fee for the administration of the District's bond issue.

Management Fees
The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services, LLC. These services are further outlined in Exhibit "A" of the Management Agreement. District website services are included in the GMS agreement to be compliant with section 189 of the Florida Statutes.

Information Technology
The District processes all of its financial activities, i.e. accounts payable, financial statements, etc. on a main frame computer leased by Governmental Management Services, LLC.

Website Maintenance
Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS, LLC and updated monthly.

Telephone
New internet and Wi-Fi service for Office.

Postage and Delivery
Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Printing and Binding
Copies used in the preparation of agenda packages, required mailings, and other special projects.

Insurance General Liability
The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

OTC

Community Development District

Budget Narrative

Fiscal Year 2026

Expenditures - Administrative (continued)

Travel Per Diem
Expenses the Board of Supervisors may incur due to attending an OTC Community Development District meeting or other District related travel expenses.

Legal Advertising
The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges
This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies
Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions
The District is required to pay an annual fee to the Florida Department of Commerce for $175.

Expenditures – Operations

Stormwater
The District has entered into an agreement with Jacksonville MZL, LLC for pond maintenance services dated January 2017. The agreement provides for Argyle to provide services related to District pond/storm water facilities and to maintain compliance with St. Johns Water River Management District permit #04-031-65850-43.

Vendor	Monthly Amount	Annual Amount
Jacksonville MZL, LLC	$204.00	$2,448.00

OTC

Community Development District

Approved Budget

Debt Service Series 2022 Special Assessment Revenue and Refunding Bonds

Description	Adopted Budget FY 2025	Actuals Thru 7/31/24	Projected Next 2 Months	Projected Thru 9/30/24	Approved Budget FY 2026
REVENUES:					
Special Assessments - Tax Roll	$ 544,575	$ 544,034	$ -	$ 542,488	$ 544,575
Interest Earnings	5,000	12,527	2,500	15,027	5,000
Carry Forward Surplus [1]	195,111	196,784	-	196,784	207,048
TOTAL REVENUES	**$ 744,686**	**$ 753,345**	**$ 2,500**	**$ 754,298**	**$ 756,623**
EXPENDITURES:					
Interest 11/1	$ 121,125	$ 121,125	$ -	$ 121,125	$ 114,644
Interest 5/1	121,125	121,125	-	121,125	114,644
Principal 5/1	305,000	305,000	-	305,000	320,000
TOTAL EXPENDITURES	**$ 547,250**	**$ 547,250**	**$ -**	**$ 547,250**	**$ 549,288**
Other Sources/(Uses)					
Interfund transfer In/(Out)	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES/(USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ 547,250**	**$ 547,250**	**$ -**	**$ 547,250**	**$ 549,288**
EXCESS REVENUES (EXPENDITURES)	**$ 197,436**	**$ 206,095**	**$ 2,500**	**$ 207,048**	**$ 207,336**

[1] Carry Forward is Net of Reserve Requirement

Interest Due 11/1/26 $ 107,844

OTC

Community Development District

AMORTIZATION SCHEDULE

Debt Service Series 2022 Special Assessment Revenue and Refunding Bonds

Period	Outstanding Balance	Coupons	Principal	Interest	Annual Debt Service
11/01/25	$ 5,395,000	4.250%		$ 114,644	$ 114,644
05/01/26	5,395,000	4.250%	$ 320,000	114,644	
11/01/26	5,075,000	4.250%		107,844	542,487.50
05/01/27	5,075,000	4.250%	330,000	107,844	
11/01/27	4,745,000	4.250%		100,831	538,675.00
05/01/28	4,745,000	4.250%	345,000	100,831	
11/01/28	4,400,000	4.250%		93,500	539,331.25
05/01/29	4,400,000	4.250%	360,000	93,500	
11/01/29	4,040,000	4.250%		85,850	539,350.00
05/01/30	4,040,000	4.250%	375,000	85,850	
11/01/30	3,665,000	4.250%		77,881	538,731.25
05/01/31	3,665,000	4.250%	395,000	77,881	
11/01/31	3,270,000	4.250%		69,488	542,368.75
05/01/32	3,270,000	4.250%	410,000	69,488	
11/01/32	2,860,000	4.250%		60,775	540,262.50
05/01/33	2,860,000	4.250%	430,000	60,775	
11/01/33	2,430,000	4.250%		51,638	542,412.50
05/01/34	2,430,000	4.250%	445,000	51,638	
11/01/34	1,985,000	4.250%		42,181	538,818.75
05/01/35	1,985,000	4.250%	465,000	42,181	
11/01/35	1,520,000	4.250%		32,300	539,481.25
05/01/36	1,520,000	4.250%	485,000	32,300	
11/01/36	1,035,000	4.250%		21,994	539,293.75
05/01/37	1,035,000	4.250%	505,000	21,994	
11/01/37	530,000	4.250%		11,263	538,256.25
05/01/38	530,000	4.250%	530,000	11,263	541,262.50
Total			**$ 5,395,000**	**$ 1,740,375**	**$ 7,135,375**

OTC

Community Development District

Non-Ad Valorem Assessments Comparison

2025-2026

Neighborhood	O&M Units	Bonds 2022 Units	Annual Maintenance Assessments			Annual Debt Assessments		
			FY 2026	**FY 2025**	**Increase/ (decrease)**	**FY 2026**	**FY 2025**	**Increase/ (decrease)**
Commercial	780,000	780,000	**$0.1165**	$0.1165	**$0.00**	**$0.7548**	$0.7548	**$0.00**
Total	780,000	780,000						

OTC
Community Development District
Approved Budget
Capital Reserve Fund

Description	Adopted Budget FY 2025	Actuals Thru 7/31/24	Projected Next 2 Months	Projected Thru 9/30/24	Approved Budget FY 2026
REVENUES:					
Interest Income	$ 1,000	$ 700	$ 200	$ 900	$ 500
Carry Forward Balance	17,586	17,908	-	17,908	18,808
TOTAL REVENUES	**$ 18,586**	**$ 18,608**	**$ 200**	**$ 18,808**	**$ 19,308**
EXPENDITURES:					
Capital Outlay	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Sources/(Uses)					
Transfer in/(Out)	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES/(USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXCESS REVENUES (EXPENDITURES)	**$ 18,586**	**$ 18,608**	**$ 200**	**$ 18,808**	**$ 19,308**

A.

RESOLUTION 2025-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE OTC COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2025, submitted to the Board of Supervisors ("**Board**") of the OTC Community Development District ("**District**") proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2025 and ending September 30, 2026 ("**Fiscal Year 2025**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

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

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

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

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

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

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

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the OTC Community Development District for the Fiscal Year Ending September 30, 2026."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026, the sum of $____________to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	$__________
DEBT SERVICE FUND SERIES 2022	$__________
CAPITAL RESERVE FUND(S)	$__________
TOTAL ALL FUNDS	$__________

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026 or within 60 days following the end of the Fiscal Year 2026 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED THIS 13TH DAY OF AUGUST 2025.

ATTEST:

OTC COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:___________________________________

Its: Chairperson

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit A: Adopted Budget for Fiscal Year 2026

B.

RESOLUTION 2025-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE OTC COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2026; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Fiscal Year 2026**"), attached hereto as **Exhibit A** and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2026; and

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

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the OTC Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

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

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

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A** and **B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

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

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

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

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

PASSED AND ADOPTED THIS 13TH DAY OF AUGUST, 2025.

ATTEST:

OTC COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By: ____________________________
Its: Chairperson

Exhibit A: Adopted Budget for Fiscal Year 2026
Exhibit B: Assessment Roll

Exhibit A: Adopted Budget for Fiscal Year 2026

Exhibit B: Assessment Roll

OTC CDD
FISCAL YEAR 2026 ASSESSMENT ROLL

PARCEL ID	DESCRIPTION	MARKET VALUE	OWNER	SITE ADDRESS	LAND USE	DUVAL CO. LAND UNITS (2)	BUILDABLE SQ FT UNITS (1)	SERIES 2022 DEBT ASMNT	FY26 O&M ASMNT	TOTAL ASMNT
COMMON AREAS										
R-016429-5445	County	6,176	JACKSONVILLE ELECTRIC AUTHORITY	8120 MERCHANTS GATE DR	ROW	-	-	-	-	-
R-016429-5002	Right-Of-Way	7,212	JACKSONVILLE MZL LLC	0 MERCHANTS WAY	COMMON	-	-	-	-	-
R-016429-5345	Waste Land	3,716	OTC COMMUNITY DEVELOPMENT DISTRICT	0 CROSSHILL BLVD	COMMON	-	-	-	-	-
R-016429-5405	Waste Land	10,316	OTC COMMUNITY DEVELOPMENT DISTRICT	0 APPLECROSS RD	UTILITY	-	-	-	-	-
SUBTOTAL COMMON AREAS		**27,420**				**-**	**-**	**-**	**-**	**-**
PAD SALE PROPERTIES (1)										
R-016429-5010	Warehouse Discount Store	6,434,443	HOME DEPOT USA INC	9751 CROSSHILL BLVD	HOME DEPOT	0	141,038	106,044.84	16,429.22	122,474.06
R-016429-5015	Store Retail	7,637,980	KOHLS DEPARTMENT STORES INC	9701 CROSSHILL BLVD	KOHL'S	0	98,165	73,809.13	11,435.03	85,244.16
R-016429-5025	Discount Store	12,379,011	TARGET CORPORATION	9525 CROSSHILL BLVD	TARGET	0	184,600	138,798.60	21,503.66	160,302.26
R-016429-5045	Restaurant Fast Food	2,577,800	OAKLEAF JASZ INC	9710 APPLECROSS RD	ZAXBY'S	0	5,000	3,759.44	582.44	4,341.88
R-016429-5065	Bank	2,003,300	COMMUNITY FIRST CREDIT UNION OF FLORIDA	9690 APPLECROSS RD	COMMUNITY FIRST BANK	0	5,000	3,759.44	582.44	4,341.88
R-016429-5085	Shopping Ctr/Nbhd	2,436,200	9671 ARGYLE LLC	9671 ARGYLE FOREST BLVD	CHIPOLTE/T-MOBILE	0	5,000	3,759.44	582.44	4,341.88
R-016429-5105	Store/Convenience Gas	2,941,100	HESS RETAIL STORES LLC	9651 ARGYLE FOREST BLVD	SPEEDWAY	0	4,378	3,291.77	509.98	3,801.75
R-016429-5125	Restaurant Fast Food	2,280,100	CHICK-FIL-A INC	9630 APPLECROSS RD	CHICK FIL A	0	5,000	3,759.44	582.44	4,341.88
R-016429-5165	Restaurant Fast Food	2,259,400	MCDONALDS USA LLC	9571 ARGYLE FOREST BLVD	MCDONALDS	0	6,000	4,511.33	698.93	5,210.26
R-016429-5185	Restaurant Fast Food	2,009,100	ANDRADE ASSOCIATES LP	9551 ARGYLE FOREST BLVD	BURGER KING	0	5,000	3,759.44	582.44	4,341.88
R-016429-5225	Restaurant Fast Food	1,991,500	553 JACKSONVILLE HOLDING LLC	9510 APPLECROSS RD	WENDY'S	0	4,500	3,383.50	524.20	3,907.70
R-016429-5328	Restaurant Fast Food	2,947,400	JANSTAR VENTURES LLC	9725 APPLECROSS RD	PANERA	0	3,557	2,674.47	414.35	3,088.82
R-016429-5330	Shopping Ctr/Nbhd	2,326,400	2 BROTHERS 1818 LLC	9711 APPLECROSS RD	JIMMY HULA, FLAME BROILERS, JERSEY MIKES	0	5,835	4,387.27	679.71	5,066.98
R-016429-5332	Restaurant Class 2	2,055,500	LA NOPALERA MEXICAN RESTAURANT # 14 INC	9734 CROSSHILL BLVD	LA NOPALERA	0	6,850	5,150.44	797.94	5,948.38
SUBTOTAL PAD SALE PROPERTIES (1)		**52,279,234**				**0**	**479,923**	**360,848.55**	**55,905.22**	**416,753.77**

PARCEL ID	DESCRIPTION		OWNER	SITE ADDRESS	LAND USE	DUVAL CO. LAND UNITS (2)	BUILDABLE SQ FT UNITS (1)	SERIES 2022 DEBT ASMNT	FY26 O&M ASMNT	TOTAL ASMNT
KATZ PROPERTIES (1):										
R-016429-5005	Shopping Ctr/Community	23,031,300	JACKSONVILLE MZL LLC	8180 MERCHANTS GATE DR	OAKLEAF FAMILY CHIRO SPORTS CLIPS/ ST LEO/ ARTS IGNITED, CUT N UP, PINCH A PENNY/ DOLLAR TREE, SLICE/OSAKA, MASSAGE ENVY, UNIFORM-T/ CRAB STOP, SALLY BEAUTY, VACANCY, NAVY FEDERAL/ULTA, ROSS, BIG LOTS, MAURICES, FIVE BELOW, HOME GOODS	773,713	140,465	105,614.00	16,362.47	121,976.47
R-016429-5145	Shopping Ctr/Nbhd	2,873,100	JACKSONVILLE MZL LLC	9620 APPLECROSS RD	GAMESTOP, KNUCKLE UP, MOE'S, CHASE ATM / ORANGETHEORY, GNC, TROPICAL SMOOTHIE	75,794	13,760	10,346.10	1,602.89	11,948.99
R-016429-5205	Restaurant Class 2	2,570,900	JACKSONVILLE MZL LLC	9530 APPLECROSS RD	CHILI'S	71,438	12,969	9,751.55	1,510.78	11,262.33
R-016429-5245	Shopping Ctr/Nbhd	2,540,600	JACKSONVILLE MZL LLC	9590 APPLECROSS RD	BRUSTERS, OAKLEAF FAMILY DENTISTRY, LAVISH SALON / PANDA EXPRESS, AVECINA, TR SIMMOS INSURANCE	63,162	11,467	8,621.79	1,335.75	9,957.54
R-016429-5265	Shopping Ctr/Nbhd	2,405,800	JACKSONVILLE MZL LLC	9508 CROSSHILL BLVD	AT&T, TIFFANY NAILS / ST VINCENTS, IFIX AND RESTORE	86,684	15,737	11,832.67	1,833.20	13,665.87
R-016429-5285	Shopping Ctr/Nbhd	1,768,000	JACKSONVILLE MZL LLC	9501 CROSSHILL BLVD	PIZZA HUT, HAIR CUTTERY, COLDWELL BANKER REALTY	131,100	23,801	17,895.53	2,772.50	20,668.03
R-016429-5305	Shopping Ctr/Community	6,085,500	JACKSONVILLE MZL LLC	9515 CROSSHILL BLVD	PETSMART, VACANCY, VACANT, VACANT	169,000	30,681	23,068.98	3,574.01	26,642.99
R-016429-5365	Shopping Ctr/Nbhd	3,583,000	JACKSONVILLE MZL LLC	9640 CROSSHILL BLVD	DENTISTRY 4 CHILDREN, HALLMARK, PETERBROOKE, ZELL ORTHODONTICS / COLISIUM OF COMICS, FIVE GUYS	118,500	21,513	16,175.59	2,506.04	18,681.63

PARCEL ID	DESCRIPTION	MARKET VALUE	OWNER	SITE ADDRESS	LAND USE	DUVAL CO. LAND UNITS (2)	BUILDABLE SQ FT UNITS (1)	SERIES 2022 DEBT ASMNT	FY26 O&M ASMNT	TOTAL ASMNT
R-016429-5385	Shopping Ctr/Nbhd	3,277,900	JACKSONVILLE MZL LLC	9560 CROSSHILL BLVD	LANE BRYANT, MR EYE DR., CORA HEALTH, RED BOWL	119,500	21,695	16,312.09	2,527.18	18,839.27
R-016429-5425	Shopping Ctr/Nbhd	1,467,900	JACKSONVILLE MZL LLC	8181 MERCHANTS GATE DR	FAMOUS FOOTWEAR, VACANT	44,000	7,988	6,006.13	930.51	6,936.64
SUBTOTAL KATZ PROPERTIES (2)		**49,604,000**				**1,652,892**	**300,077**	**225,624.43**	**34,955.33**	**260,579.76**
TOTAL CERTIFIED TAX ROLL		**101,883,234**					**780,000**	**586,472.98**	**90,860.55**	**677,333.53**
LESS DUVAL COUNTY DISCOUNTS & COLLECTION COSTS (7.5%)								**(43,985.47)**	**(6,814.54)**	**(50,800.01)**
NET REVENUE TAX ROLL							**780,000**	**542,487.51**	**84,046.01**	**626,533.52**
PER BUDGET / SERIES 2022 METHODOLOGY							**780,000**	**542,487.50**	**84,046.00**	**626,533.50**
VARIANCE (ROUNDING)							-	(0.01)	(0.01)	(0.02)

(1) CDD fees are based on the amount of square feet that can be built. These properties have agreements in place with Argyle Forest (Sembler) / Katz at the square footages the roll is using.

(2) Properties with lease agreements. Assessments are based on Duval County Land Units which use total square footage per Duval Property Appriaser's Office. Sembler agrees with allocating assessments per parcel in this manner (7/29/09 email in-house counsel) No change over prior year.

SEMBLER I.E. ARGYLE FOREST SOLD PROPERTIES TO KATZ PROPERTIES, LLC AKA JACKSONVILLE MZL, JACKSONVILLE MABROOK.

SEVENTH ORDER OF BUSINESS

RESOLUTION 2025-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE OTC COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District's Board of Supervisors ("**Board**") "shall exercise the powers granted to the district pursuant to Chapter 190, Florida Statutes," and the Board shall consist of five members; and

WHEREAS, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

Seat Number	Supervisor	Term Expiration Date
1	Michelle Pierce	11/2025
2	Rose Bock	11/2027
3	Vacant	11/2027
4	Rocky Morris	11/2025
5	Rodney Thompson	11/2025

This year, Seat 1 currently held by Michelle Pierce, Seat 4 currently held by Rocky Morris, and Seat 5 currently held by Rodney Thompson, respectively, are subject to a landowner election by landowners in November 2025. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER'S ELECTION**. In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on the **12th day of November 2025, at 10:30 a.m., and located at the offices of Kilinski | Van**

Wyk, 2529 Herschel Street, Jacksonville, Florida 32204.

3. **PUBLICATION.** The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its **August 13, 2025,** meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services LLC, 475 West Town Place, Suite 114 St. Augustine, Florida 32092.

5. **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.

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 13th day of August 2025.

ATTEST:	**OTC COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
SECRETARY / ASST. SECRETARY	CHAIRPERSON / VICE CHAIRPERSON

EXHIBIT A

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE OTC COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within OTC Community Development District (**"District"**) the location of which is generally described as comprising a parcel or parcels of land containing approximately 99.41 acres, generally located north of Argyle Forest Boulevard, west of Old Middleburg Road, east of State Road 23 in the City of Jacksonville, Duval County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors (**"Board"**, and individually, **"Supervisor"**). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE:	November 12, 2025
HOUR:	10:30 a.m.
LOCATION:	Kilinski ǀ Van Wyk 2529 Herschel Street Jacksonville, Florida 32204

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services LLC, 475 West Town Place, Suite 114 St. Augustine, Florida 32092 Ph: (904) 940-5850 (**"District Manager's Office"**). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

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

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

District Manager
Run Date(s): __________ & _____________

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF OTC COMMUNITY DEVELOPMENT DISTRICT FOR THE ELECTION OF SUPERVISORS

DATE OF LANDOWNERS' MEETING: **November 12, 2025**

TIME: **10:30 A.M.**

LOCATION: **Kilinski | Van Wyk**
2529 Herschel Street
Jacksonville, Florida 32204

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by <u>one</u> of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

LANDOWNER PROXY

OTC COMMUNITY DEVELOPMENT DISTRICT
DUVAL COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 12, 2025

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints ____________________________________ ("**Proxy Holder**") for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the OTC Community Development District to be held at the offices of **Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida 32204 on November 12, 2025, at 10:30 a.m.,** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

____
Printed Name of Legal Owner

____ ____________________________
Signature of Legal Owner Date

Parcel Description	**Acreage**	**Authorized Votes**
____________________________	______	______
____________________________	______	______
____________________________	______	______

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: ______

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2024), a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
OTC COMMUNITY DEVELOPMENT DISTRICT
DUVAL COUNTY, FLORIDA
LANDOWNERS' MEETING - NOVEMBER 12, 2025

For Election (3 Supervisors): The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the OTC Community Development District and described as follows:

Description **Acreage**

____ ________
____ ________
____ ________

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, ____________________________, as Landowner, or as the proxy holder of ______________________ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
4		
5		

Date: ______________________________

Signed: ______________________________
Printed Name: __________________________

NINTH ORDER OF BUSINESS

B.

Professional Services Agreement for Engineering Services Between Owner/Developer and Engineer

This AGREEMENT is entered into on the ___ day of July in the year 2025, between the following entities (referred to in this Agreement as "the Parties"):

The **Owner/Developer (hereafter "Client"):**

Ms. Marilee Giles, District Manager
Governmental Management Services
c/o OTC Community Development District
475 West Town Place, Suite 114
St. Augustine, Florida 32092

and the **Engineer**:

Alliant Engineering, Inc.
10475 Fortune Parkway, Suite 101
Jacksonville, Florida 32256

for the following **Project**:

2025 Annual Report for OTC CDD
Jacksonville, FL

Client and Engineer enter this contract for the following Scope of Work and pricing as set forth below, subject to the attached Terms and Conditions that are incorporated herein by reference and binding on the parties to this Agreement:

Engineer's Basic Services:

Scope	Price
Additional Site Visit effort and 2025 Annual Report	$ 1,550.00
Total contract price for Basic Services:	**$ 1,550.00**

ASSUMPTIONS/CONDITIONS

1. This proposal for the 2025 Annual Report assumes the field visit and report generation efforts will be performed in conjunction with efforts to produce the OTC Public Facilities Report, a separate contract that was previously executed on May 21, 2025. If these efforts are performed separately in the future, additional efforts shall be computed on an hourly basis at current hourly rates.

Rates: For any services computed on an hourly basis, Client agrees to pay compensation at the hourly rates as set forth in the Rate Sheet attached to this Agreement and incorporated herein by reference. Hourly rates may increase annually.

Engineer's Additional Services: If authorized in writing by Client at a later date, Engineer may furnish or obtain Additional Services that are not listed under Basic Services and are not considered normal or customary Basic Services in accordance with generally accepted engineering practice. Compensation for additional services shall be computed on an hourly basis at current hourly rates.

Entire Agreement; Representation of Authority: These documents constitute the entire agreement between the Parties hereto and supersede all prior agreements, proposals, representations, and commitments relating to the subject matter herein. This Agreement as originally written and printed, along with its original terms and conditions will override any other attempted modifications, except for written changes prepared and authorized pursuant to the terms of this Agreement. The persons signing this Agreement represent and warrant that they have the necessary and proper authority to execute the Agreement and bind the party for whom they sign. The Parties agree that electronic signatures, or scanned/faxed copies of signatures, are valid and enforceable as if originals.

This Agreement is effective as of the date set forth above.

Engineer	Client
Alliant Engineering, Inc.	**Governmental Management Services c/o OTC CDD**
(Signature)	*(Signature)*
David R. Landing, PE Senior Civil Engineer	Marilee Giles District Manager

C.

1.

NOTICE OF MEETINGS
OTC
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the **OTC Community Development District** will hold their regularly scheduled public meetings for **Fiscal Year 2026** at **10:30 a.m.** at the office of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida 32204 on the second Wednesday of the following months, unless otherwise indicated:

November 12, 2025 (Landowner's Election Only)
February 11, 2026
May 13, 2026
July 15, 2026 (*Third Wednesday)

2.

OTC Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold regular Board of Supervisor meetings to conduct CDD-related business and discuss community needs.

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

Standard: A minimum of two board meetings were held during the Fiscal Year or more as may be necessary or required by local ordinance and establishment requirements.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. Financial Transparency and Accountability

Goal 2.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair:______________________________ Date:_________________

Print Name:___________________________________

OTC Community Development District

District Manager:______________________________ Date:_________________

Print Name:___________________________________

OTC Community Development District

ELEVENTH ORDER OF BUSINESS

A.

OTC
Community Development District

Unaudited Financial Reporting
July 31, 2025

OTC

Community Development District

Combined Balance Sheet

July 31, 2025

		General Fund		*Debt Service Fund*		*Capital Reserve Fund*		*Totals Governmental Funds*
Assets:								
Cash:								
Operating Account	$	17,243	$	-	$	-	$	17,243
Due from General Fund		-		5,119		-		5,119
Investments:								
State Board of Administration (SBA)		101,742		-		18,608		120,350
Series 2019								
Reserve		-		54,977		-		54,977
Interest		-		41		-		41
Revenue		-		200,825		-		200,825
Sinking		-		106		-		106
Cost of Issuance		-		3		-		3
Total Assets	**$**	**118,984**	**$**	**261,072**	**$**	**18,608**	**$**	**398,664**
Liabilities:								
Due to Debt Service	$	5,119	$	-	$	-	$	5,119
Total Liabilities	**$**	**5,119**	**$**	**-**	**$**	**-**	**$**	**5,119**
Fund Balance:								
Restricted for:								
Debt Service - Series	$	-	$	261,072	$	-	$	261,072
Assigned for:								
Capital Reserves		-		-		18,608		18,608
Unassigned		113,865		-		-		113,865
Total Fund Balances	**$**	**113,865**	**$**	**261,072**	**$**	**18,608**	**$**	**393,545**
Total Liabilities & Fund Balance	$	118,984	$	261,072	$	18,608	$	398,664

OTC

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Adopted Budget	Prorated Budget Thru 07/31/25	Actual Thru 07/31/25	Variance
Revenues:				
Special Assessments - Tax Roll	$ 84,046	$ 84,046	$ 84,286	$ 240
Interest Income	-	-	1,742	1,742
Total Revenues	**$ 84,046**	**$ 84,046**	**$ 86,027**	**$ 1,981**
Expenditures:				
General & Administrative:				
Supervisors	$ 1,800	$ 1,500	$ 800	$ 700
FICA Expense	138	115	61	54
Engineering Fees	2,000	1,667	-	1,667
Attorney Fees	7,500	6,250	5,043	1,207
Arbitrage	600	500	-	500
Annual Audit	3,700	3,700	3,700	-
Assessment Roll	5,618	5,618	5,618	-
Trustee Fees	3,750	3,750	3,750	-
Management Fees - GMS	41,292	34,410	34,410	0
Information Technology	2,258	1,882	1,882	0
Website Maintenance	1,112	927	927	0
Telephone	25	21	10	11
Postage	200	167	93	73
Printing & Binding	300	250	39	211
Insurance	8,279	8,279	7,827	452
Travel	250	208	-	208
Legal Advertising	2,000	1,667	451	1,216
Other Current Charges	500	417	194	223
Office Supplies	100	83	0	83
Dues, Licenses, Subscriptions	175	175	175	-
Total General & Administrative	**$ 81,598**	**$ 71,585**	**$ 64,980**	**$ 6,605**
Operations & Maintenance				
Stormwater Maintenance	$ 2,448	$ 2,040	$ -	$ 2,040
Total Operations & Maintenance	$ 2,448	$ 2,040	$ -	$ 2,040
Total Expenditures	**$ 84,046**	**$ 73,625**	**$ 64,980**	**$ 8,645**
Excess (Deficiency) of Revenues over Expenditures	$ 0	$ 10,421	$ 21,047	$ 10,626
Net Change in Fund Balance	**$ 0**	**$ 10,421**	**$ 21,047**	**$ 10,626**
Fund Balance - Beginning	$ -		$ 92,818	
Fund Balance - Ending	$ 0		$ 113,865	

OTC

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	$ -	$ 37,167	$ 44,595	$ -	$ -	$ -	$ 1,731	$ -	$ 793	$ -	$ -	$ -	$ 84,286
Interest Income	-	-	-	-	-	312	292	456	681	-	-	-	1,742
Total Revenues	**$ -**	**$ 37,167**	**$ 44,595**	**$ -**	**$ -**	**$ 312**	**$ 2,023**	**$ 456**	**$ 1,475**	**$ -**	**$ -**	**$ -**	**$ 86,027**
Expenditures:													
General & Administrative:													
Supervisors	$ -	$ -	$ -	$ -	$ -	$ 400	$ -	$ -	$ 400	$ -	$ -	$ -	$ 800
FICA Expense	-	-	-	-	-	31	-	-	31	-	-	-	61
Engineering Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Attorney Fees	-	-	-	117	1,318	-	-	-	3,609	-	-	-	5,043
Arbitrage	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	3,700	-	-	-	-	-	3,700
Assessment Roll	5,618	-	-	-	-	-	-	-	-	-	-	-	5,618
Trustee Fees	-	-	-	-	-	-	-	3,750	-	-	-	-	3,750
Management Fees - GMS	3,441	3,441	3,441	3,441	3,441	3,441	3,441	3,441	3,441	3,441	-	-	34,410
Information Technology	188	188	188	188	188	188	188	188	188	188	-	-	1,882
Website Maintenance	93	93	93	93	93	93	93	93	93	93	-	-	927
Telephone	-	-	-	-	-	-	-	-	-	10	-	-	10
Postage	6	1	-	-	23	13	-	1	48	1	-	-	93
Printing & Binding	1	-	0	0	0	19	-	1	17	0	-	-	39
Insurance	7,827	-	-	-	-	-	-	-	-	-	-	-	7,827
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Advertising	-	-	-	-	-	-	-	100	111	240	-	-	451
Other Current Charges	-	-	-	-	22	-	17	34	58	62	-	-	194
Office Supplies	0	-	-	-	-	-	0	-	-	0	-	-	0
Dues, Licenses, Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 17,349**	**$ 3,723**	**$ 3,722**	**$ 3,839**	**$ 5,085**	**$ 4,185**	**$ 7,439**	**$ 7,609**	**$ 7,994**	**$ 4,035**	**$ -**	**$ -**	**$ 64,980**
Operations & Maintenance													
Stormwater Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operations & Maintenance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Expenditures	**$ 17,349**	**$ 3,723**	**$ 3,722**	**$ 3,839**	**$ 5,085**	**$ 4,185**	**$ 7,439**	**$ 7,609**	**$ 7,994**	**$ 4,035**	**$ -**	**$ -**	**$ 64,980**
Excess (Deficiency) of Revenues over Expenditures	$ (17,349)	$ 33,444	$ 40,872	$ (3,839)	$ (5,085)	$ (3,873)	$ (5,416)	$ (7,153)	$ (6,519)	$ (4,035)	$ -	$ -	$ 21,047
Net Change in Fund Balance	**$ (17,349)**	**$ 33,444**	**$ 40,872**	**$ (3,839)**	**$ (5,085)**	**$ (3,873)**	**$ (5,416)**	**$ (7,153)**	**$ (6,519)**	**$ (4,035)**	**$ -**	**$ -**	**$ 21,047**

OTC

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Adopted Budget	Prorated Budget Thru 07/31/25	Actual Thru 07/31/25	Variance
Revenues:				
Special Assessments - Tax Roll	$ 544,575	$ 544,575	$ 544,034	$ (541)
Interest Income	5,000	5,000	12,527	7,527
Total Revenues	**$ 549,575**	**$ 549,575**	**$ 556,561**	**$ 6,986**
Expenditures:				
Interest - 11/1	$ 121,125	$ 121,125	$ 121,125	$ -
Interest - 5/1	121,125	121,125	121,125	-
Principal - 5/1	305,000	305,000	305,000	-
Total Expenditures	**$ 547,250**	**$ 547,250**	**$ 547,250**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 2,325	$ 2,325	$ 9,311	$ 6,986
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	$ -	$ -	$ -	$ -
Net Change in Fund Balance	**$ 2,325**	**$ 2,325**	**$ 9,311**	**$ 6,986**
Fund Balance - Beginning	$ 195,111		$ 251,761	
Fund Balance - Ending	$ 197,436		$ 261,072	

OTC

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending July 31, 2025

	Adopted Budget	Prorated Budget Thru 07/31/25	Actual Thru 07/31/25	Variance
Revenues				
Interest	$ 1,000	$ 833	$ 700	$ (133)
Total Revenues	**$ 1,000**	**$ 833**	**$ 700**	**$ (133)**
Expenditures:				
Capital Outlay	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ 1,000**		**$ 700**	
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ 1,000**		**$ 700**	
Fund Balance - Beginning	$ 17,813		$ 17,908	
Fund Balance - Ending	$ 18,813		$ 18,608	

OTC

Community Development District

Long Term Debt Report

Series 2022, Special Assessment Revenue and Refunding Bonds		
Interest Rate:	4.25%	
Maturity Date:	5/1/2038	
Reserve Fund Definition	10% Max Annual Debt	
Reserve Fund Requirement	$ 54,977	
Reserve Fund Balance	54,977	
Bonds outstanding - 7/18/2022		$ 6,270,000
Mandatory Principal- 5/1/2023		(280,000)
Mandatory Principal- 5/1/2024		(290,000)
Mandatory Principal- 5/1/2025		(305,000)
Current Bonds Outstanding		**$ 5,395,000**

B.

OTC COMMUNITY DEVELOPMENT DISTRICT
SUMMARY OF FY2025 ASSESSMENT RECEIPTS

TOTAL TAX ROLL	# UNITS ASSESSED	DEBT ASSESSED	O&M ASSESSED	TOTAL ASSESSED
NET REVENUE TAX ROLL	780,000	542,487.51	84,046.00	626,533.51

SUMMARY TAX ROLL COLLECTIONS				
DUVAL COUNTY DISTRIBUTION	DATE RECEIVED	SERIES 2022 DEBT RECEIVED	O&M RECEIVED	TOTAL RECEIVED
1	11/06/24	4,064.36	629.68	4,694.04
2	11/15/24	-	-	-
3	11/21/24	3,049.49	472.45	3,521.94
4	11/29/24	232,783.35	36,064.44	268,847.79
5	12/05/24	84,376.10	13,072.14	97,448.24
6	12/10/24	3,482.75	539.57	4,022.32
7	12/19/24	199,984.64	30,983.03	230,967.67
8	01/07/25	-	-	-
9	01/21/25	-	-	-
10	02/06/25	3,555.30	550.81	4,106.11
11	02/21/25	-	-	-
12	03/06/25	-	-	-
13	03/18/25	-	-	-
14	04/03/25	-	-	-
15	04/21/25	7,618.52	1,180.31	8,798.83
16	05/06/25	-	-	-
17	05/21/25	-	-	-
18	06/06/25	-	-	-
19	06/26/25	5,119.28	793.11	5,912.39
		-	-	
TOTAL COUNTY DISTRIB.		544,033.79	84,285.54	628,319.33

BALANCE DUE		(1,546.28)	(239.54)	(1,785.82)

% COLLECTED	100.3%

C.

OTC
Community Development District

Check Run Summary

from 5/1/2025 thru 7/31/2025

Fund	Date	Check Numbers	Amount	
General Fund				
Payroll				
Wells Fargo Bank				
	5/16/31	50050-50051	$	369.40
		Subtotal	$	369.40
Accounts Payable				
Wells Fargo Bank				
	5/5/25	791	$	10,634.25
		Subtotal	$	10,634.25
Accounts Payable				
Valley National Bank				
	5/6/25	52-53	$	3,821.84
	5/13/25	54		3,724.48
	5/21/25	55-56		1,573.50
	6/10/25	57		3,786.32
	6/17/25	58-59		1,702.22
	7/9/25	60-62		7,505.70
	7/22/25	63-64		683.50
		Subtotal	$	22,797.56
Total			**$**	**33,801.21**

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
50050	1	ROCKWELL A. MORRIS	184.70	5/16/2025
50051	2	ROSE S. BOCK	184.70	5/16/2025
		TOTAL FOR REGISTER	369.40	

OTC OAKLEAF DLAUGHLIN

Attendance Sheet

District Name: OTC CDD

Board Meeting Date: May 14, 2025 Meeting

	Name	In Attendance	Fee
1	Michelle Piece *Chairperson*	✓	No
2	Rose Bock *Vice Chairman*	✓	YES - $200
3	Rocky Morris *Assistant Secretary*	✓	YES - $200
4	Kurt von der Osten *Assistant Secretary*		YES - $200
5	Rodney Thompson *Assistant Secretary*	✓	

The Supervisors present at the above-referenced meeting should be compensated accordingly.

Approved for Payment:

Mark Bl

District Manager Signature

May 14, 2025

Date

PLEASE RETURN COMPLETED FORM TO DANIEL LAUGHLIN

*** CHECK DATES 05/01/2025 - 07/31/2025 *** OTC - GENERAL
BANK A OTC - GENERAL

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/05/25	00021	5/05/25	05052025	202505	300-20700-10100		*	10,634.25		
			FY25 DEBT SVC ASSESSMENTS							
						OTC CDD - REVENUE ACCOUNT			10,634.25	000792

TOTAL FOR BANK A	10,634.25	
TOTAL FOR REGISTER	10,634.25	

OTC OAKLEAF OKUZMUK

OTC
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Amount	Authorized By
May 5, 2025	$10,634.25	Oksana Kuzmuk

Payable to:

OTC CDD - Revenue Account #21 (Bank A)

Date Check Needed:	Budget Category:
ASAP	1-300-20700-10100

Intended Use of Funds Requested:

FY2025 Debt Servise Assessments

(Attach supporting documentation for request.)

!!! PLEASE RETURN THE SIGNED CHECK TO OKSANA !!!

*** CHECK DATES 05/01/2025 - 07/31/2025 *** OTC - GENERAL

BANK B OTC - VALLEY NAT'L

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
5/06/25	00002	4/01/25	250	202504	310-51300-34000		*	3,441.00		
			APR MANAGEMENT FEES							
		4/01/25	250	202504	310-51300-35100		*	92.67		
			APR WEBSITE ADMIN							
		4/01/25	250	202504	310-51300-35100		*	188.17		
			APR INFORMATION TECH							
						GOVERNMENTAL MANAGEMENT SERVICES			3,721.84	000052
5/06/25	00010	5/01/25	25-02288	202505	310-51300-48000		*	100.00		
			NOTICE OF MEETING 5/14/25							
						JACKSONVILLE DAILY RECORD			100.00	000053
5/13/25	00002	5/01/25	251	202505	310-51300-34000		*	3,441.00		
			MAY MANAGEMENT FEES							
		5/01/25	251	202505	310-51300-35100		*	92.67		
			MAY WEBSITE ADMIN							
		5/01/25	251	202505	310-51300-35100		*	188.17		
			MAY INFORMATION TECH							
		5/01/25	251	202505	310-51300-51000		*	.06		
			OFFICE SUPPLIES							
		5/01/25	251	202505	310-51300-42000		*	1.38		
			POSTAGE							
		5/01/25	251	202505	310-51300-42500		*	1.20		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES			3,724.48	000054
5/21/25	00031	4/14/25	11905	202503	310-51300-31500		*	834.00		
			MAR GENERAL COUNSEL							
						KILINSKI VAN WYK PLLC			834.00	000055
5/21/25	00031	5/16/25	12159	202504	310-51300-31500		*	739.50		
			APR GENERAL COUNSEL							
						KILINSKI VAN WYK PLLC			739.50	000056
6/10/25	00002	6/01/25	252	202506	310-51300-34000		*	3,441.00		
			JUN MANAGEMENT FEES							
		6/01/25	252	202506	310-51300-35100		*	92.67		
			JUN WEBSITE ADMIN							
		6/01/25	252	202506	310-51300-35100		*	188.17		
			JUN INFORMATION TECH							
		6/01/25	252	202506	310-51300-51000		*	.15		
			OFFICE SUPPLIES							
		6/01/25	252	202506	310-51300-42000		*	47.68		
			POSTAGE							
		6/01/25	252	202506	310-51300-42500		*	16.65		
			COPIES							
						GOVERNMENTAL MANAGEMENT SERVICES			3,786.32	000057

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/17/25	00010	6/12/25	25-03176	202506	310-51300-48000		*	110.50		
			NOTICE OF MEETING-6/24/25							
						JACKSONVILLE DAILY RECORD			110.50	000058
6/17/25	00031	6/13/25	12369	202505	310-51300-31500		*	1,591.72		
			MAY GENERAL COUNSEL							
						KILINSKI VAN WYK PLLC			1,591.72	000059
7/09/25	00002	7/01/25	253	202507	310-51300-34000		*	3,441.00		
			JUL MANAGEMENT FEES							
		7/01/25	253	202507	310-51300-35100		*	92.67		
			JUL WEBSITE ADMIN							
		7/01/25	253	202507	310-51300-35100		*	188.17		
			JUL INFORMATION TECH							
		7/01/25	253	202507	310-51300-51000		*	.06		
			OFFICE SUPPLIES							
		7/01/25	253	202507	310-51300-42000		*	1.38		
			POSTAGE							
		7/01/25	253	202507	310-51300-42500		*	.30		
			COPIES							
		7/01/25	253	202507	310-51300-41000		*	9.87		
			TELEPHONE							
						GOVERNMENTAL MANAGEMENT SERVICES			3,733.45	000060
7/09/25	00012	6/26/25	124700	202506	310-51300-32300		*	3,750.00		
			FY25 TRUSTEE FEES							
						REGIONS BANK			3,750.00	000061
7/09/25	00032	6/30/25	06302025	202506	310-51300-49000		*	22.25		
			MILEAGE REIMBURSEMENT							
						ROSE S. BOCK			22.25	000062
7/22/25	00010	7/17/25	25-03929	202507	310-51300-48000		*	240.00		
			NOTICE OF MEETING-8/12/25							
						JACKSONVILLE DAILY RECORD			240.00	000063
7/22/25	00031	7/12/25	12619	202506	310-51300-31500		*	443.50		
			JUN GENERAL COUNSEL							
						KILINSKI VAN WYK PLLC			443.50	000064

TOTAL FOR BANK B 22,797.56

TOTAL FOR REGISTER 22,797.56

Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice

Invoice #: 250
Invoice Date: 4/1/25
Due Date: 4/1/25
Case:
P.O. Number:

Bill To:

OTC CDD
475 West Town Place
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - April 2025		3,441.00	3,441.00
Website Administration - April 2025		92.67	92.67
Information Technology - April 2025		188.17	188.17

RECEIVED
By Tara Lee at 11:47 am, May 05, 2025

Total	$3,721.84
Payments/Credits	$0.00
Balance Due	$3,721.84

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

INVOICE

May 1, 2025
Date

Attn: Courtney Hogge
GMS, LLC
475 West Town Place, Ste 114
Saint Augustine FL 32092

Serial # 25-02288D **PO/File #**

$100.00
Payment Due

Notice of Audit Committee Meeting and Regular meeting of the Board of Supervisors

$100.00
Publication Fee

OTC Community Development District

Amount Paid

Case Number

Publication Dates 5/1

County Duval

Payment is due before the Proof of Publication is released.

Payment Due Upon Receipt

For your convenience, you may remit payment online at www.jaxdailyrecord.com/send-payment.

If your payment is being mailed, please reference Serial # 25-02288D on your check or remittance advice.

Your notice was published on both *jaxdailyrecord.com* and *floridapublicnotices.com.*

'erms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter.
Please remit any payment due upon receipt of this invoice.

Preliminary Proof Of Legal Notice
(This is not a proof of publication.)

Please read copy of this advertisement and advise us of any necessary corrections before further publications.

NOTICE OF AUDIT COMMITTEE MEETING AND REGULAR MEETING OF THE BOARD OF SUPERVISORS OF THE OTC COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the OTC Community Development District (**"District"**) Audit Committee will meet on **Wednesday, May 14, 2025, at 10:30 a.m. at the office of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida 32204** to review and select auditor selection evaluation criteria. Immediately following the audit committee meeting will be the regular meeting of the Board of Supervisors (**"Board"**).

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for these meeting may be obtained from the office of the District Manager, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, (904) 940-5850. The meetings may be continued to a date, time, and place to be specified on the record at the meetings. There may be occasions when one or more Supervisors will participate by telephone.

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

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

Jim Oliver
District Manager

May 1 00 (25-02288D)

Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice

Invoice #: 251
Invoice Date: 5/1/25
Due Date: 5/1/25
Case:
P.O. Number:

Bill To:

OTC CDD
475 West Town Place
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - May 2025		3,441.00	3,441.00
Website Administration - May 2025		92.67	92.67
Information Technology - May 2025		188.17	188.17
Office Supplies		0.06	0.06
Postage		1.38	1.38
Copies		1.20	1.20

RECEIVED
By Tara Lee at 9:28 am, May 08, 2025

Total	$3,724.48
Payments/Credits	$0.00
Balance Due	$3,724.48

INVOICE

Invoice # 11905
Date: 04/14/2025
Due On: 05/14/2025

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314

OTC CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

OTC CDD - 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	LG	03/07/2025	Research case law regarding public comment periods; prepare amendments to Opportunity to be Heard Resolution.	0.10	$365.00	$36.50
Service	CL	03/12/2025	Review draft minutes from February board meeting; Confer with C. Hogge re: the same.	0.20	$295.00	$59.00
Service	JK	03/19/2025	Review audit letter and transmit same	0.10	$365.00	$36.50
Service	KB	03/20/2025	Prepare auditor letter response; transmit same.	0.30	$185.00	$55.50
Service	CD	03/25/2025	Draft New Supervisor Letter for Rodney Thompson; Research OTC CDD Website for information relating to District Manager, Ordinance adoption, Notice of Boundary Amendment Adoption, and Budget for 2025; Compile Notebook; Revise Supervisor Responsibilities; Review and revise Ethics documents and memo re social mediation. Transmit notebook to district staff for review and comment; Strategy communication with district staff regarding budget resolution	1.10	$185.00	$203.50
Service	RVW	03/25/2025	Monitor legislation affecting District and provide newsletter summary of same.	0.20	$365.00	$73.00
Service	CD	03/27/2025	Prepare Budget Approval Resolution; Review District website; Research	0.30	$185.00	$55.50

			2024 Budget documents and minutes			
Service	CD	03/28/2025	Prepare Annual Appropriation Resolution for FY 2025/2026; Prepare Resolution regarding determining benefit of Special Assessment; Collection of Special Assessment and Certifying Assessment Roll	1.00	$185.00	$185.00
Service	CD	03/31/2025	Revise Approval Resolution; Research OTC Website relating to budget approval and appropriations; Email drafts of Approval, Appropriation and Assessment Resolutions to District Staff for review. Revise Supervisor notebook Responsibilities page; Complile final Supervisor Notebook; Email to Rodney Thompson.	0.70	$185.00	$129.50
					Total	**$834.00**

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
11905	05/14/2025	$834.00	$0.00	$834.00
			Outstanding Balance	**$834.00**
			Total Amount Outstanding	**$834.00**

RECEIVED
By Tara Lee at 11:04 am, May 19, 2025

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

INVOICE

Invoice # 12159
Date: 05/16/2025
Due On: 06/15/2025

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314

RECEIVED
By Tara Lee at 10:26 am, May 19, 2025

OTC CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

OTC CDD - 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	JK	04/11/2025	Review audited financial statements and provide comments thereto	0.50	$365.00	$182.50
Service	CL	04/12/2025	Confer with M. Giles regarding reimbursement policy.	0.10	$295.00	$29.50
Service	SR	04/30/2025	Reviewed Agenda for the upcoming May meeting.	0.40	$285.00	$114.00
Service	CL	04/30/2025	Review draft agenda (.1); Confer with S. Reisner regarding district history (.2).	0.30	$295.00	$88.50
Service	SR	04/30/2025	Drafted Resolution for budget.	0.50	$285.00	$142.50
Service	JK	04/30/2025	Review agenda and provide comments thereto; review budget resolution and associated documents and confer with team on same	0.30	$365.00	$109.50
Service	RVW	04/30/2025	Monitor legislation affecting District and provide newsletter summary of same.	0.20	$365.00	$73.00
					Total	**$739.50**

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
11905	05/14/2025	$834.00	$0.00	$834.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12159	06/15/2025	$739.50	$0.00	$739.50
			Outstanding Balance	**$1,573.50**
			Total Amount Outstanding	**$1,573.50**

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice

Invoice #: 252
Invoice Date: 6/1/25
Due Date: 6/1/25
Case:
P.O. Number:

Bill To:

OTC CDD
475 West Town Place
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - June 2025		3,441.00	3,441.00
Website Administration - June 2025		92.67	92.67
Information Technology - June 2025		188.17	188.17
Office Supplies		0.15	0.15
Postage		47.68	47.68
Copies		16.65	16.65

RECEIVED
By Tara Lee at 3:50 pm, Jun 04, 2025

Total	$3,786.32
Payments/Credits	$0.00
Balance Due	$3,786.32

Jacksonville Daily Record

A Division of

DAILY RECORD & OBSERVER, LLC

P.O. Box 1769
Jacksonville, FL 32201
(904) 356-2466

INVOICE

June 12, 2025

Date

Attn: Courtney Hogge
GMS, LLC
475 West Town Place, Ste 114
Saint Augustine FL 32092

Serial # 25-03180D **PO/File #**

$110.50
Payment Due

Request for Proposals for Annual Audit Services

$110.50
Publication Fee

OTC Community Development District

Amount Paid

Case Number

Publication Dates 6/12

County Duval

Payment is due before the Proof of Publication is released.

Payment Due Upon Receipt

For your convenience, you may remit payment online at www.jaxdailyrecord.com/send-payment.

If your payment is being mailed, please reference Serial # 25-03180D on your check or remittance advice.

RECEIVED
By Tara Lee at 3:18 pm, Jun 16, 2025

Your notice was published on both *jaxdailyrecord.com* and *floridapublicnotices.com.*

Terms: Net 30 days from date of invoice. Past due items will accrue a finance charge of 1.5% per month thereafter.
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Preliminary Proof Of Legal Notice
(This is not a proof of publication.)

Please read copy of this advertisement and advise us of any necessary corrections before further publications.

OTC COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES

The OTC 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, 2025, with an option for four additional annual renewals. 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 Duval County and has a general fund, debt service fund and capital reserve fund.

Each auditing entity submitting a proposal must be authorized to do business in Florida, hold all applicable state and federal professional licenses in good standing, 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 Recording Secretary at 475 West Town Place, Suite 114, St. Augustine, Florida 32092, via e-mail at chogge@gmsnf.com, and telephone (865) 238-2622.

Proposers must provide one (1) electronic copy of their proposal to District Recording Secretary, Courtney Hogge, at chogge@gmsnf.com. Proposals must be received by 3:00 p.m. on Tuesday, July 8, 2025. Proposals received after this time will not be eligible for consideration. The District reserves the right to reject any and all proposals, make modifications to the scope of the work, and waive any minor informalities or irregularities in proposals as it deems appropriate. Please direct all questions regarding this Notice to the District Recording Secretary.

OTC Community
Development District
Marilee Giles, District Manager
Jun. 12 00 (25-03180D)

INVOICE

Invoice # 12369
Date: 06/13/2025
Due On: 07/13/2025

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314

OTC CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

OTC CDD - 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	SR	05/01/2025	Prepare budget documents.	0.50	$285.00	$142.50
Service	JK	05/01/2025	Review budget documents	0.20	$365.00	$73.00
Service	SR	05/07/2025	Review agenda packet, analyze relevant legal issues likely to arise from the resolutions set to be adopted at the board of supervisors meeting, and review budget resolution.	0.90	$285.00	$256.50
Service	SH	05/07/2025	Monitor legislation affecting District and provide newsletter summary of same.	0.20	$285.00	$57.00
Service	SR	05/14/2025	Review agenda packet to identify legal issues in preparation for May meeting.	0.10	$285.00	$28.50
Service	MGH	05/14/2025	Review and analyze agenda package and materials for Board consideration, including pertinent historical District information and documents, in preparation for Board meeting; attend Board meeting and compile summary of same.	2.10	$295.00	$619.50
Service	SR	05/14/2025	Prepare budget appropriation resolution and published budget notice.	0.80	$285.00	$228.00
Service	JK	05/14/2025	Post meeting recap and prepare documents/meeting dates for same	0.20	$365.00	$73.00
Expense	KB	05/14/2025	Travel: Mileage - SR.	6.30	$0.67	$4.22
Service	JK	05/31/2025	Review notice for budget hearing;	0.30	$365.00	$109.50

review appropriation resolution;
review resolution ratifying re-notice
due to quorum

Total **$1,591.72**

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
12369	07/13/2025	$1,591.72	$0.00	$1,591.72
			Outstanding Balance	**$1,591.72**
			Total Amount Outstanding	**$1,591.72**

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.

Invoice

Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice #: 253
Invoice Date: 7/1/25
Due Date: 7/1/25
Case:
P.O. Number:

Bill To:

OTC CDD
475 West Town Place
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Management Fees - July 2025		3,441.00	3,441.00
Website Administration - July 2025		92.67	92.67
Information Technology - July 2025		188.17	188.17
Office Supplies		0.06	0.06
Postage		1.38	1.38
Copies		0.30	0.30
Telephone		9.87	9.87

Total	$3,733.45
Payments/Credits	$0.00
Balance Due	$3,733.45

REGIONS

Invoice # 124700

BI # 13357

06/26/2025

OTC COMMUNITY DEVELOPMENT DISTRICT
C/O GMSCFL
475 WEST TOWN PLACE, SUITE 114
ST. AUGUSTINE FL 32092

OTC COMMUNITY DEVELOPMENT DISTRICT
(CITY OF JACKSONVILLE)
SPEICAL ASSESSMENT REVENUE AND REFUNDING
BONDS SERIES 2022

Please remit the following for Trustee, Paying Agent, Registrar, Custodial or Escrow Agent Fee.

Due Date 08/01/2025

ANNUAL FEE $3,750.00

RECEIVED
JUL 07 2025

Total Due: $3,750.00

Detach and remit with payment to the address below. If paying by wire, please remit to the following instructions.

Thank you for choosing Regions Bank 13357

Due Date 08/01/2025

Amount Due $3,750.00

Please contact your administrator with any questions or concerns.
JANET RICARDO
904-565-7973

Regions Bank Corporate Trust Operations, 2050 Parkway Office Circle, 6th Floor, Birmingham Alabama 35244

OTC
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Amount	Authorized By
June 30, 2025	$22.25	Marilee Giles

Payable to:
Rose S. Bock

Date Check Needed:	Budget Category:
ASAP	1-310-51300-49000

Intended Use of Funds Requested:
Mileage reimbursement for May BOS meeting
(Attach supporting documentation for request.)

OTC CDD - Expense Reimbursement
Governmental Management Services, LLC

Employee: Rose S. Bock

Position: Supervisor

Address: 1804 Forest Glen Way

Date: 19-Jun-25

City, State, Zip: St. Augustine, FL 32092

Expense Period: Mar - Jun 2025

DATE	Description	Mileage	Hotel	Meals	Total
14-May-25	OTC CDD Meeting (50 miles round trip)	$ 22.25			$ 22.25

Total Amount Due to Employee $ 22.25

Mileage is reimbursable at $.445/mile

For expense reimbursements not listed above, post to Misc. and provide additional description

List below the above expenses that are reimbursable to company by client. The below is informational only. Employee should provide these expenses on their monthly expense report for each client.

Rose S. Bock
Employee Signature

June 19, 2025
Manager Signature **Date**

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

P.O. Box 2177
Jacksonville, FL 32203
(904) 356-2466

INVOICE

July 17, 2025
Date

Attn: Courtney Hogge
GMS, LLC
475 West Town Place, Ste 114
Saint Augustine FL 32092

RECEIVED
By Tara Lee at 2:02 pm, Jul 21, 2025

Serial # 25-03929D **PO/File #**

$240.00
Payment Due

Notice of Public Hearing to Consider the Adoption of the Fiscal year 2026 Budget; and Notice of Regular Board of Supervisors' Meeting

$240.00
Publication Fee

OTC Community Development District

Amount Paid

Case Number

Publication Dates 7/17,24

County Duval

Payment is due before the Proof of Publication is released.

Payment Due Upon Receipt
For your convenience, you may remit payment online at www.jaxdailyrecord.com/send-payment.

If your payment is being mailed, please reference Serial # 25-03929D on your check or remittance advice.

Your notice was published on both *jaxdailyrecord.com* and *floridapublicnotices.com.*

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OTC COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors (**"Board"**) of the OTC Community Development District (**"District"**) will hold a public hearing on **August 13, 2025, at 10:30 a.m. at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida** for the purpose of hearing comments and objections on the adoption of the proposed budget (**"Proposed Budget"**) of the District for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (**"Fiscal Year 2026"**). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, 475 West Town Place Suite 114, St. Augustine, Florida 32092, (904) 940-5850 (**"District Manager's Office"**), during normal business hours, or by visiting the District's website at https://otccdd.com/.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

Marilee Giles
District Manager
Jul. 17/24 00 (25-03929D)

KILINSKI | VAN WYK

Kilinski | Van Wyk PLLC

P.O. Box 6386
Tallahassee, Florida 32314

INVOICE

Invoice # 12619
Date: 07/12/2025
Due On: 08/11/2025

RECEIVED
By Tara Lee at 2:02 pm, Jul 21, 2025

OTC CDD
475 West Town Place Suite 114
St. Augustine, Florida 32092

Statement of Account

	Outstanding Balance		New Charges		Payments Received		Total Amount Outstanding
(	$0.00	+	$443.50	) - (	$0.00	) =	**$443.50**

OTCCDD-01 General

OTC CDD - 01 GENERAL COUNSEL/MONTHLY MEETING

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	SR	06/02/2025	Review the FY26 budget appropriation resolution, the resolution ratifying the rescheduling of the budget hearing, and the published notice of budget hearing; draft assessment resolution.	1.10	$285.00	$313.50
Service	JK	06/02/2025	Follow up on budget documents and finalize same	0.10	$365.00	$36.50
Service	SR	06/09/2025	Review minutes from May 14 meeting.	0.20	$285.00	$57.00
Service	LG	06/30/2025	Review and revise materials necessary for implementation of 2025 legislative changes.	0.10	$365.00	$36.50
					Total	**$443.50**

Please make all amounts payable to: Kilinski | Van Wyk PLLC

Please pay within 30 days.