

OTC

Community Development District

November 5, 2025

AGENDA

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

October 29, 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, November 5, 2025 at 10:30 a.m. at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida 32204.**

Following is the agenda for the meeting:

- I. Roll Call
- II. Audience Comments
- III. Approval of the Minutes of the August 13, 2025 Audit Committee and Board of Supervisors Meetings
- IV. Consideration of Resolution 2026-01, Ratifying Re-Designating the Date of the Landowner's Election to November 12, 2025
- V. Ratification of Engagement Letter with Grau & Associates for the Fiscal Year 2025 Audit
- VI. Staff Reports
 - A. District Counsel
 - B. District Engineer
 1. Acceptance of the 2025 Annual Engineer's Report
 2. Acceptance of the Public Facilities Report
 - C. District Manager – Update on the Fiscal Year 2025 Goals & Objectives
- VII. Supervisor Requests and Audience Comments
- VIII. Financial Reports

- A. Balance Sheet and Income Statement
 - B. Assessment Receipts Schedule
 - C. Check Register
- IX. Next Scheduled Meetings – Landowner’s Election on November 12, 2025 at 10:30 a.m. and Regular Board of Supervisors Meeting on February 11, 2026 at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida
- X. Adjournment

MINUTES

MINUTES OF MEETING
OTC COMMUNITY DEVELOPMENT DISTRICT

The OTC Community Development District audit committee meeting was held Wednesday, August 13, 2025 at 10:30 a.m. at the offices of Kilinski | Van Wyk, 2529 Herschel Street, Jacksonville, Florida. 32257.

Present were:

Michelle Pierce
Rose Bock
Rodney Thompson
Rocky Morris

Chairperson
Vice Chairperson
Supervisor
Supervisor

Also present were:

Marilee Giles
Andrew Mansen
Chris Loy

District Manager
District Engineer
District Counsel

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Review and Ranking of Proposals for Audit Services

Ms. Giles presented two proposals received in response to the request for proposals for audit services from Berger Toombs and Grau & Associates. The Board discussed the proposals and gave the following scores: Ability of personnel – Grau & Associates: 20 points, Berger Toombs: 20 points; Proposer's experience – Grau & Associates: 20 points, Berger Toombs: 20 points; Understanding scope of work – Grau & Associates: 20 points, Berger Toombs: 20 points; Ability to furnish the required services – Grau & Associates: 20 points, Berger Toombs: 15 points; Price – Grau & Associates: 20 points, Berger Toombs: 18 points.

On MOTION by Mr. Morris seconded by Ms. Bock with all in favor ranking Grau & Associates #1 with 100 points and Berger Toombs #2 with 93 points was approved.

THIRD ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Morris 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, August 13, 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	Supervisor
Rodney Thompson	Supervisor

Also present were:

Marilee Giles	District Manager
Chris Loy	District Counsel
Andrew Mansen	District Engineer
Jonathan Smith	KPR Centers

The following is a summary of the discussions and actions taken at the August 13, 2025 meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 10:38 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. Consideration of Appointing a New Supervisor to Fill the Vacancy (11/2027)

This item was tabled.

B. Oath of Office for Newly Appointed Supervisor

This item was tabled.

C. Consideration of Resolution 2025-03, Designating Officers

This item was tabled.

FOURTH ORDER OF BUSINESS

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

There were no comments on the minutes.

On MOTION by Ms. Pierce seconded by Mr. Morris with all in favor the minutes of the May 14, 2025 Audit Committee meeting and Board of Supervisors meeting were approved.

FIFTH ORDER OF BUSINESS

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

On MOTION by Mr. Morris seconded by Ms. Pierce with all in favor Resolution 2025-04, ratifying changing the date of the public hearing to adopt the Fiscal Year 2026 budget to August 13, 2025 was approved.

SIXTH ORDER OF BUSINESS

Public Hearings for the Purpose of Adopting the Fiscal Year 2026 Budget

Mr. Loy stated that resolution 2025-05 confirms that all procedures required by Chapter 190 were followed, appropriates funds, and formally adopts the budget. Resolution 2025-06 determines the benefit and imposes the assessments for fiscal year 2026.

Ms. Giles provided an overview of the fiscal year 2026 budget, noting carry forward surplus was used to keep the budget flat.

On MOTION by Mr. Morris seconded by Ms. Pierce with all in favor the public hearing was opened.

There were no members of the public present.

On MOTION by Mr. Morris seconded by Ms. Pierce with all in favor the public hearing was closed.

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

Mr. Morris stated that England Thims & Miller is still listed in the narrative.

Ms. Giles stated that will be corrected.

On MOTION by Ms. Bock seconded by Ms. Pierce with all in favor Resolution 2025-05, relating to annual appropriations and adopting the budget for fiscal year 2026 was approved.

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

On MOTION by Ms. Pierce seconded by Mr. Morris with all in favor Resolution 2025-06, imposing special assessments and certifying an assessment roll was approved.

SEVENTH ORDER OF BUSINESS

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

Ms. Giles stated that seats 1, 4 and 5 are up for election in November of 2025.

Ms. Peirce stated that she was not available on the proposed date of November 12, 2025.

The Board's consensus was to set the landowner's election for November 5, 2025.

On MOTION by Mr. Morris seconded by Ms. Pierce with all in favor Resolution 2025-07, setting a landowner's election for November 5, 2025 at 10:30 a.m. at the offices of Kilinski | Van Wyk was approved.

EIGHTH ORDER OF BUSINESS

Acceptance of the Audit Committee's Recommendation

Ms. Giles stated that the audit committee recommended selecting Grau & Associates as the District's audit firm.

On MOTION by Mr. Morris seconded by Ms. Bock with all in favor accepting the audit committee's recommendation to select Grau & Associates as the #1 audit proposer was approved.

NINTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Mr. Loy reminded the Board members of the requirement to complete four hours of ethics training by December 31st.

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

Ms. Giles presented a proposal from Alliant Engineering to prepare an annual engineer's report as required by the bond indenture. The fee for preparation of the report is \$1,550.

On MOTION by Mr. Morris seconded by Ms. Pierce with all in favor the proposal from Alliant to prepare an annual engineer's report was approved.

C. District Manager

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

Ms. Giles presented a proposed meeting schedule including meetings in November, February, May and July. She noted the November meeting date will be amended to November 5, 2025.

On MOTION by Ms. Bock seconded by Mr. Morris with all in favor the fiscal year 2026 meeting schedule was approved as revised.

2. Consideration of Goals and Objectives for Fiscal Year 2026

Ms. Giles presented a proposed list of goals and objectives, noting this is a requirement of Florida Statutes. It was noted later in the meeting that Ms. Giles will work with Chairperson Pierce to finalize the fiscal year 2025 goal and objectives list.

On MOTION by Mr. Morris seconded by Ms. Pierce with all in favor the goals and objectives for fiscal year 2026 were approved.

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 July 31, 2025 were included in the agenda package.

B. Assessment Receipt Schedule

A copy of the assessment receipt schedule reflecting a 100.3% collection rate was included in the agenda package.

C. Approval of Check Register

A copy of the check register totaling \$33,801.21 was included in the agenda package.

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

TWELFTH ORDER OF BUSINESS

**Next Scheduled Meeting – November 5, 2025
at 10:30 a.m. at the offices of Kilinski | Van
Wyk**

THIRTEENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

RESOLUTION 2026-01

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 LANDOWNER’S ELECTION; AMENDING RESOLUTION 2025-07 DESIGNATING A DATE, TIME, AND LOCATION FOR A LANDOWNER’S MEETING AND ELECTION; 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 2025-07, as amended, on August 13, 2025, scheduling the meeting of the landowners to elect Board Supervisors of the District on November 5, 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 meeting of the landowners for November 12, 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 2025-07 to reflect the same.

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

SECTION 1. Resolution 2025-07, as amended on the record, is hereby amended to reflect the re-scheduled date of the meeting of the landowners for the following date, time, and location:

DATE:	November 12, 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 2025-07 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 5TH DAY OF NOVEMBER 2025.

ATTEST:

**OTC COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair, Board of Supervisors

FIFTH ORDER OF BUSINESS



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
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August 20, 2025

Board of Supervisors
OTC Community Development District
475 West Town Place, Suite 114
St. Augustine, FL 32092

We are pleased to confirm our understanding of the services we are to provide OTC Community Development District, City of Jacksonville, Florida ("the District") for the fiscal year ended September 30, 2025, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of OTC Community Development District as of and for the fiscal year ended September 30, 2025, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

Audit Objectives

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

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose.

If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

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

Other Services

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

Management Responsibilities

Management is responsible for the financial statements and all accompanying information as well as all representations contained therein. Further, management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. As part of the audit, we will assist with preparation of your financial statements and related notes in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

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

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

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. As part of our engagement, we may propose standard adjusting, or correcting journal entries to your financial statements. You are responsible for reviewing the entries and understanding the nature of the proposed entries and the impact they have on the financial statements.

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-NF, LLC - 475 WEST TOWN PLACE, SUITE 114, ST. AUGUSTINE, FL 32092
TELEPHONE: 904-940-5850.**

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,400 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued. The fees for the fiscal years 2026, 2027, 2028 and 2029 will not exceed \$3,500, \$3,600, \$3,700 and \$3,800, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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

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

The District may terminate this agreement, with or without consent, upon thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the date of the notice of termination subject to any offsets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

OTC Community Development District

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

Very truly yours,

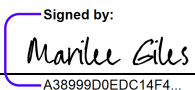
Grau & Associates



Antonio J. Grau

RESPONSE:

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

Signed by:
By: 
A38999D0EDC14F4...

Title: Secretary

Date: 2025-08-20



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



Peer Review
Program

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

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SIXTH ORDER OF BUSINESS

B.

1.



Oakleaf Town Center Community Development District

DUVAL COUNTY, FLORIDA



ENGINEER'S 2025 ANNUAL REPORT

Prepared for:

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

Prepared by:

Alliant Engineering, Inc.
10475 Fortune Parkway, Suite 101
Jacksonville, Florida 32256
(904) 240-1351

Date: October 30, 2025

Alliant Project Number: 4000388-01

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1. District Background

Oakleaf Town Center Community Development District (CDD), or the "District", is approximately ±6.0 acres, and located within an open-air shopping and dining development. It is located within the Oakleaf Plantation DRI in southwest Duval County in City of Jacksonville, Florida, west of Orange Park. The District is at the northwest quadrant of Argyle Forest Boulevard and Old Middleburg Road (see Exhibit 1 for the Location Map).

Built in 2007, this property is the retail hub for southwestern Duval and northwestern Clay Counties. The property is occupied with major retailers such as Hobby Lobby, HomeGoods, Ross, PetSmart, Ulta, and Five Below and is shadow anchored by Kohl's, Home Depot and Super Target. The whole development site also accounts for diverse dining options, internal roads, ample parking and two stormwater management facilities.

This Annual Engineer's Report will focus on the two stormwater management ponds (Pond SMF-1 and SMF-2) within the central portion of the site that was observed by Alliant Engineering personnel. SMF-1 and SMF-2 are located between Applecross Road and Crosshill Boulevard. SMF-1 is located on the west side of Merchants Gate Drive and SMF-2 on the east.

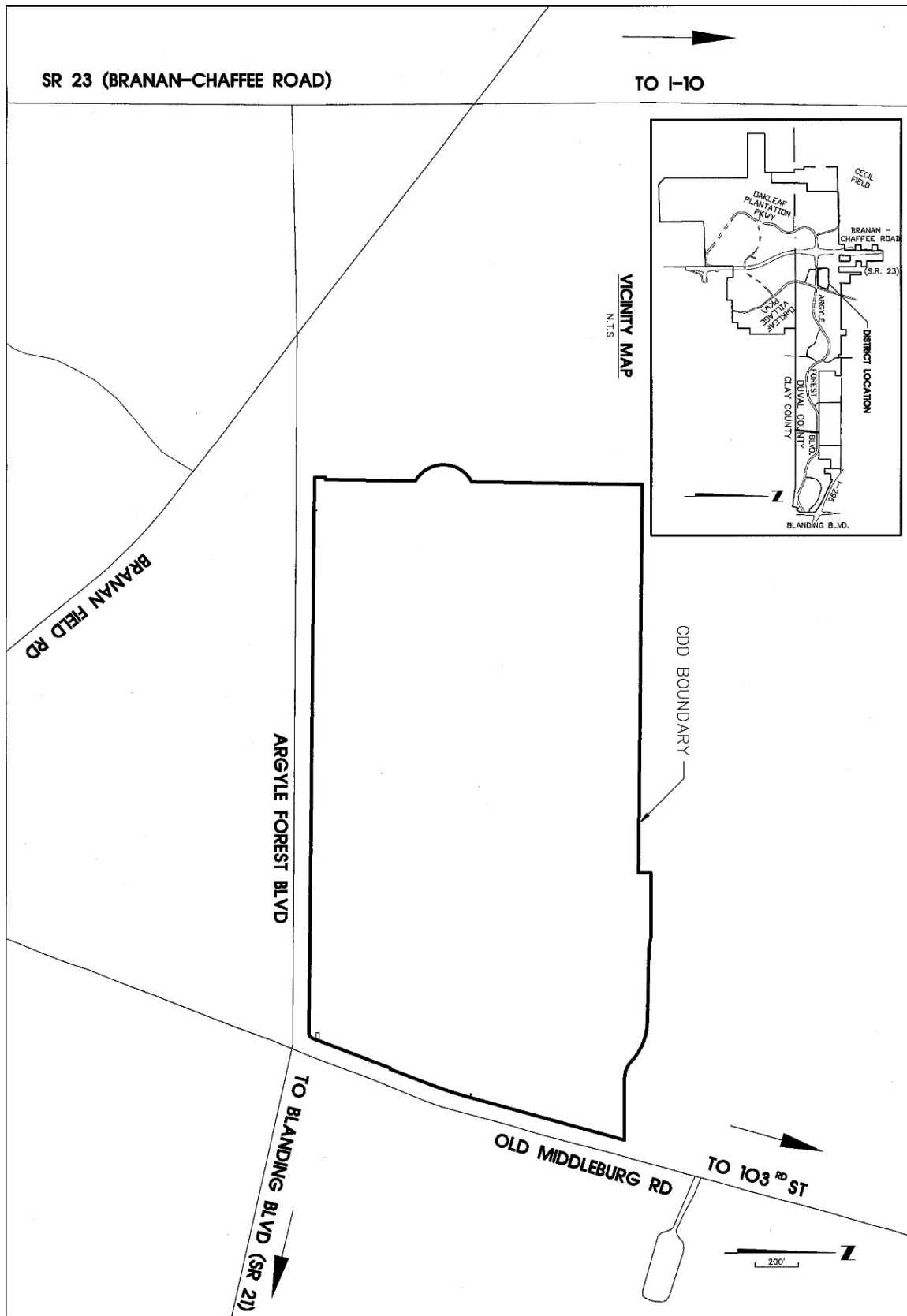
1.1 GENERAL INFORMATION

The purpose of this Annual Engineer's Report is to provide the Board of Supervisors of the Oakleaf Town Center with a summary of the District's public infrastructure, inspections performed, maintenance activities observed, and recommendations for the upcoming fiscal year.

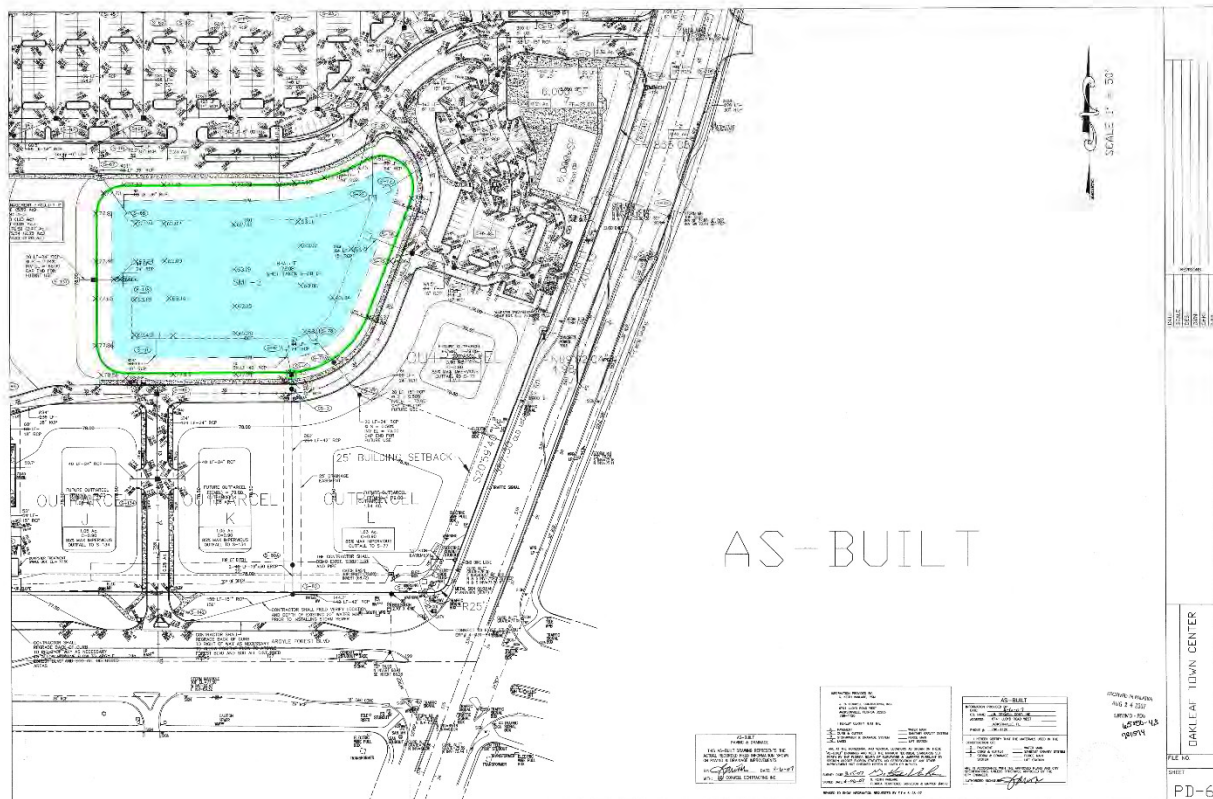
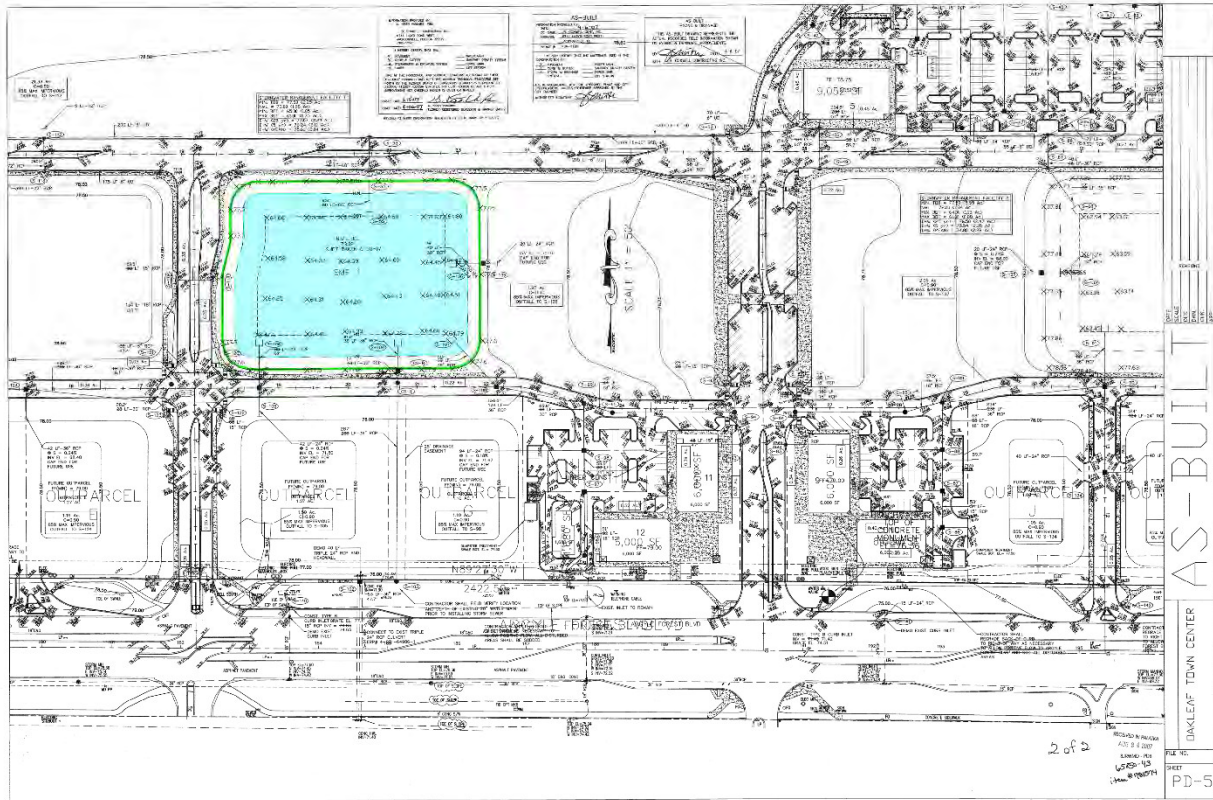
This 2025 Annual Engineer's Report is prepared in general compliance with Section 9.21 of the Master Trust Indenture for the Series 2022 Bonds and the District's reporting requirements for Oakleaf Town Center Community Development District (CDD). Based on limited field review on September 9, 2025, we found that the CDD owned facilities were overall functional and well preserved. Some improvements to the existing stormwater facilities are recommended.

Throughout this report, issues found on site will be mentioned along with photos and recommendations for the CDD Board of Supervisors to review and address as appropriate. Please note, this annual review report is based solely on the District-owned area that was assessed on September 9th, 2025, and it is not intended to be considered wholly comprehensive. The review was to visually observe the operated facilities and not to guarantee that all facilities are pristine and in an exceptional state. The plans which were made available for the CDD and the stormwater facilities are included within this report on the following pages.

1.2 EXHIBIT 1- LOCATION MAP OF OAKLEAF TOWN CENTER CDD



1.3 EXHIBIT 2 – OAKLEAF TOWN CENTER AS-BUILTS PLANS



2. Existing Facility Description

The existing Storm Water Management Facilities (SWMF's) are shown on the plans included in this report. These SWMF's were designed to treat and attenuate stormwater for the Oakleaf Plantation DRI area in accordance with the St. Johns River Water Management District. No replacement or expansion to the existing system is anticipated in the next seven years.

The District limits include two (2) Storm Water Management Facilities (SWMFs). All SWMFs (ponds, control structures, and outfall pipes) were observed at the time of field review. The pond control structures regulate the discharge of stormwater to downstream conveyance facilities and maintain the designed normal water level of the individual ponds. Based on a limited field review (9-9-25) it appeared that overall, the facilities are operational; however, several deficiencies were identified. These deficiencies include erosion and vegetation loss, stormwater control structure adjustment, pond water quality issues, hardscape deterioration, and equipment replacement. Recommendations for immediate maintenance, short-term repairs, and long-term capital planning are provided herein.

2.1 STORMWATER DRAINAGE COLLECTION SYSTEM FACILITIES

The stormwater drainage collection system facility has been constructed in accordance with the approved construction plans and consists of two stormwater management ponds, 15- to 66-inch storm drainage pipes, mitered end sections, and control structures.

The stormwater drainage collection system facility components are designed to prevent stormwater from accumulating on roadway pavement during and after a storm event, with a capacity equal to or exceeding that of a five-year storm event. In practical terms, this means that the stormwater drainage collection system facility can manage the runoff from such a storm without allowing water to back up onto the roadway. This was in accordance with the design standards of the City of Jacksonville at the time of construction.

The District owns the Stormwater Management Control Facilities (SWMF's, or ponds) and are responsible for maintenance.



2.2 STORMWATER MANAGEMENT SYSTEM FACILITIES (SMF)

The District's stormwater management system consists of two wet detention ponds and associated control structures, mitered end sections, and pipes. During field observation, control structure at SMF-1 was observed to be functioning properly with water flowing through the orifice as intended. At SMF-2, water was observed flowing over the weir despite no recent rainfall within the previous 72-hours, suggesting the weir may be set too low or sediment and debris exist in the system downstream of the control structure.

It is recommended that the weir elevation should be analyzed and verified against the approved plans. Adjustments, repairs or downstream system cleaning should be performed to ensure compliance with the stormwater management design permitted.

SMF-1 was observed with large quantities of algae and garbage in the water. It is recommended to implement routine pond maintenance, including algae control and debris removal. Consider aeration improvements to improve circulation or other water quality treatments.



2.3 HARDSCAPE AND LANDSCAPE

The District maintains decorative fountains within stormwater ponds. One fountain was observed to be operational, with the control box in good condition. A second fountain was not operating at the time of inspection, however a replacement was expected to be installed shortly thereafter. The District should ensure timely installation of the replacement fountain and establish a preventive maintenance schedule for fountain equipment and electrical control systems.

The field site visit identified localized deficiencies in roadway and pedestrian infrastructure. As shown below, asphalt replacement adjacent to a manhole and curb at the southeast side of SMF-1 was recently performed; however, the curb was observed to be uneven and misaligned.



Additionally, sections of sidewalk at the southwest corner of SMF-2 were noted to have significant cracking. These conditions may present long-term maintenance concerns and potential safety and tripping hazards. Curb alignment corrections and sidewalk panel replacements should be scheduled within the upcoming capital maintenance cycle. A prioritized repair list should be developed to guide phased rehabilitation.



Multiple areas were identified where turf grass was no longer present. In some locations, weeds had been established in place of turf, whereas in other areas, the soil remained bare and unprotected. Exposed soil presents a risk of erosion and sediment transport into the stormwater system. Restoration of turf is recommended throughout affected areas. Sod installation should be prioritized in high-risk erosion locations. Where applicable, erosion control blankets or alternative stabilization measures should be installed to ensure long-term site stability.



Landscaping and Erosion Control



In conclusion, the District's facilities are generally functioning as intended; however, corrective actions are necessary to maintain service levels and prevent further deterioration.

3. Long Term Maintenance

According to our limited field review (September 9, 2025), the district owned facilities overall showed to be well maintained and generally in good state. The recommended maintenance items will help preserve the long-term functionality and value of the District's facilities. However, it should be noted that our field review was not comprehensive. As a civil engineering consulting firm, we do not have expertise in the maintenance and operation of recreational facilities as well as the other CDD owned and operated facilities. Therefore, we recommend that the District Manager and the CDD Board discuss the best approaches to operate and maintain these facilities. Moreover, it should be anticipated that over the life of these facilities, items such as - but not limited to - sidewalk, curb, gutter, signage, etc. may need to be repaired or replaced over time.

We recommend that the District Manager and the CDD Board continue to reserve funds or seek alternative sources of capital, such as refinancing bonds and/or issuing new long-term bonds as may be needed, over the life of the district for repair or replacement of these facilities over time as needed. Regularly evaluated by the District Manager and the CDD Board should be performed to ensure adequate funding for this purpose. Furthermore, as a civil engineering consulting firm, we do not have specific expertise to advise the CDD Board about the appropriate amount of insurance coverage or the insurance rates that should be maintained or paid. Therefore, we recommend the District Manager and the CDD Board work with an insurance specialist to determine adequate coverage and rates for the district. Finally, we recommend ongoing maintenance as required to ensure the district owned facilities are functioning in accordance with the permitted design.

2.



October 30, 2025

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

**RE: OTC Community Development District
Engineer Certificate – 2025**

Dear Ms. Giles:

This certificate is furnished in accordance with Chapter 190, Florida Statutes, as described in “Oakleaf Town Center, Community Development District, Public Facilities Report” furnished by Alliant Engineering and dated October 30, 2025.

In accordance with Section 9.21 of the Master Trust Indenture for the Oakleaf Town Center Community Development District (“District”), Alliant Engineering, Inc., the District Engineer, has conducted a field site visit, reviewed district records and interviewed district staff regarding the community areas owned by the District. This community appears to have been maintained in good repair, working order, and condition.

We have reviewed the fiscal year 2025 budget, and it appears sufficient to provide for the operation and maintenance of the district-owned community. In accordance with Section 9.14 of the Master Trust Indenture, Alliant Engineering, Inc. has reviewed the property schedule stating the current limits of insurance coverage and the policy appears to adequately cover the value of the District owned properties and improvements.

Should you have any questions or comments please do not hesitate to contact me at (904) 513-3218, or via email at dlanding@alliant-inc.com.

Alliant Engineering, Inc.

David R. Landing, PE
Senior Civil Engineer

DL/al

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PUBLIC FACILITIES REPORT

OAKLEAF TOWN CENTER COMMUNITY DEVELOPMENT DISTRICT



OCTOBER 30, 2025

Prepared for:

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

Prepared by:

**Alliant Engineering, Inc.
10475 Fortune Parkway, Suite 101
Jacksonville, Florida 32256
(904) 240-1351**

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1. Introduction and District Description

This Public Facilities Report has been prepared on behalf of the Oakleaf Town Center (OTC) Community Development District (the “District”) to comply with Section 189.08 of the Florida Statutes. Section 189.08 requires the District to detail the existing facilities owned or operated by the District, and to also detail the construction of any new facilities within five (5) years, improvements or expansion of existing facilities within the next seven (7) years or the replacement of any existing facilities within ten (10) years.

Alliant Engineering, Inc. was signed as the District Engineer on July 24th, 2025, and has based this report on a limited field review conducted at The District on September 9th, 2025, by Alliant Engineering personnel with follow up interviews and discussions with District personnel.

The District, as we understand it, consists of two stormwater management ponds, is approximately ±6.0 acres, and located within an open-air shopping and dining development. It is located within the Oakleaf Plantation DRI in southwest Duval County in City of Jacksonville, Florida, west of Orange Park. The District is at the northwest quadrant of Argyle Forest Boulevard and Old Middleburg Road (see Exhibit 1 for the Location Map).

Built in 2007, this property is a retail center for southwestern Duval and northwestern Clay Counties. The property is occupied with major retailers such as Hobby Lobby, HomeGoods, Ross, PetSmart, Ulta, and Five Below and is shadow anchored by Kohl's, Home Depot and Super Target. The retail development also accounts for multiple dining options, internal roads, parking areas and two stormwater management facilities.

This Public Facilities Report will focus on the two stormwater management ponds (Pond SMF-1 and SMF-2) within the central portion of the site that was observed by Alliant Engineering personnel. SMF-1 and SMF-2 are located between Applecross Road and Crosshill Boulevard. SMF-1 is located on the west side of Merchants Gate Drive and SMF-2 on the east.

2. Existing Facility Description

2.1 STORMWATER DRAINAGE COLLECTION SYSTEM FACILITIES

The stormwater drainage collection system facility that surround the limits of the OTC District was constructed in accordance with the approved construction plans and consists of two stormwater management ponds, 15- to 66-inch storm drainage pipes, mitered end sections, and control structures. It is our understanding that area of responsibility by OTC CDD extends up to, and ends at, the edge of asphalt paving of the roadways surrounding the two ponds.

The stormwater drainage collection system facility components are designed to prevent stormwater from accumulating on roadway pavement during and after a storm event, with a capacity equal to or exceeding that of a five-year storm event. In practical terms, this means that the stormwater drainage collection system facility can manage the runoff from such a storm without allowing water to back up onto the roadway. This was in accordance with the design standards of the City of Jacksonville (COJ) at the time of construction.

The District owns the two (2) Stormwater Management System Facilities (SWF's, or ponds) and are responsible for maintenance.

2.2 STORMWATER MANAGEMENT SYSTEM FACILITIES (SMF)

The stormwater management system facility has been constructed in accordance with the approved construction plans and consists of Pond 1 and 2 (in reference to Exhibit 2) with their respective control structures, outfall pipes, and mitered end sections.

The stormwater management system facility (SMF-1 & SMF-2) has a capacity equal to or greater than the twenty-five-year, twenty-four-hour storm event. This means that the stormwater management system facility has been designed so that storm water runoff will not rise to a level higher than one foot below the top of bank of each pond for a storm event with at least a twenty-five-year, twenty-four-hour intensity. This was in accordance with the design standards of the City of Jacksonville and the St. Johns River Water Management District at the time of construction.

Based on a limited field review on September 9th, 2025, some maintenance issues were observed. These issues were related to the stormwater system, landscaping, hardscape, and amenities. Pond 1 and 2 and their respective control structures appeared to be functioning as designed but several deficiencies were noted, including erosion concerns, misaligned infrastructure, and lack of vegetation stabilization.

Immediate maintenance and mid-term capital improvements are recommended to preserve functionality. For the control structure on stormwater facility 2, survey and confirm weir elevations; adjust or repair as needed to ensure compliance with design

standards. Water was observed flowing over the weir despite no significant rainfall within the previous 72 hours, suggesting the weir may be set too low or sediment and debris in the system downstream of the control structure. SMF-1 was observed with large quantities of algae and garbage in the water. It is recommended to implement routine pond maintenance, including algae control and debris removal. Consider aeration improvements to improve circulation or other water quality treatments.

2.3 HARDSCAPE AND LANDSCAPING

The field observation identified a fountain on each of the stormwater management facilities in the District. On SMF-1, the fountain seemed operational, and its control box was in good condition. On SMF-2, the fountain was not operating, and a replacement was expected to be installed shortly thereafter. It's recommended to establish preventive maintenance schedule for fountains and controls.

On the southeast end of SMF-1, the asphalt between the curb and the manhole appeared new, but the curb is uneven and misaligned. On the southwest corner of SMF-2, part of the sidewalk was observed with significant cracking. The recommendation is to schedule a curb realignment and sidewalk replacement in upcoming capital maintenance cycle. Develop a prioritization list for phased repairs.

For surrounding areas of both SMFs, multiple areas were identified where grass was no longer present and/or replaced with weeds or bare soil. Areas with bare soil lacks erosion protection. It's recommended to re-establish sod or approved groundcover in high priority eroded and bare zones.

3. Currently Proposed Improvements or Expansion of Facilities

In discussions with The District, the improvements planned to take place in the next seven (7) years included ongoing maintenance of the stormwater management facilities and the landscaping around them. The District intends to fund repairs necessary through a pre-existing miscellaneous fund which already contains the required funds available. There are no current plans for further proposed improvements or expansion of existing facilities owned by The District in the next seven (7) years at this time.

4. Replacement of Facilities

There are no current plans for replacement of existing facilities owned by The District in the next ten (10) years.



EXHIBITS

OAKLEAF TOWN CENTER COMMUNITY DEVELOPMENT DISTRICT



OCTOBER 30, 2025

EXHIBIT 1. LOCATION MAP OF OAKLEAF TOWN CENTER CDD

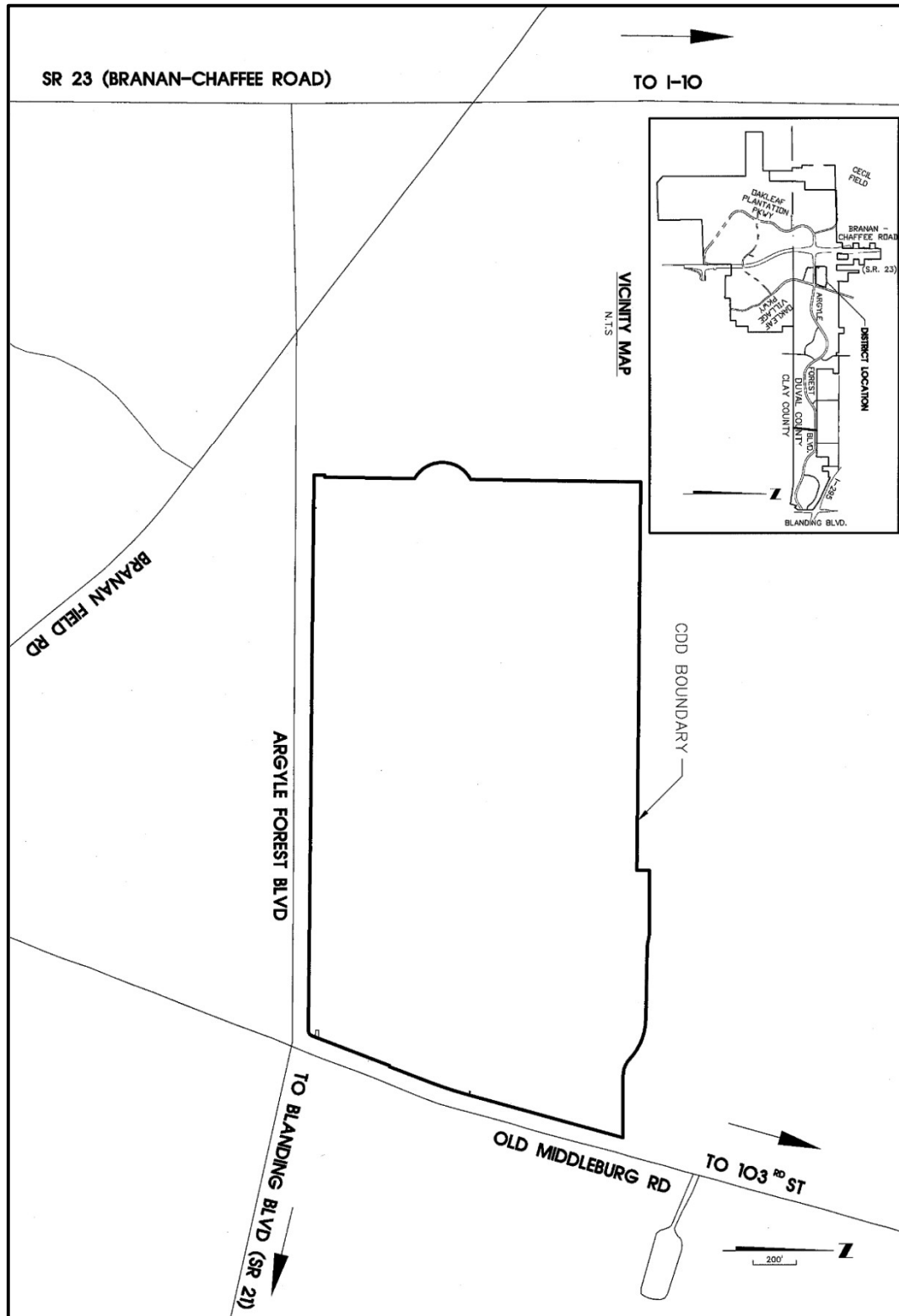
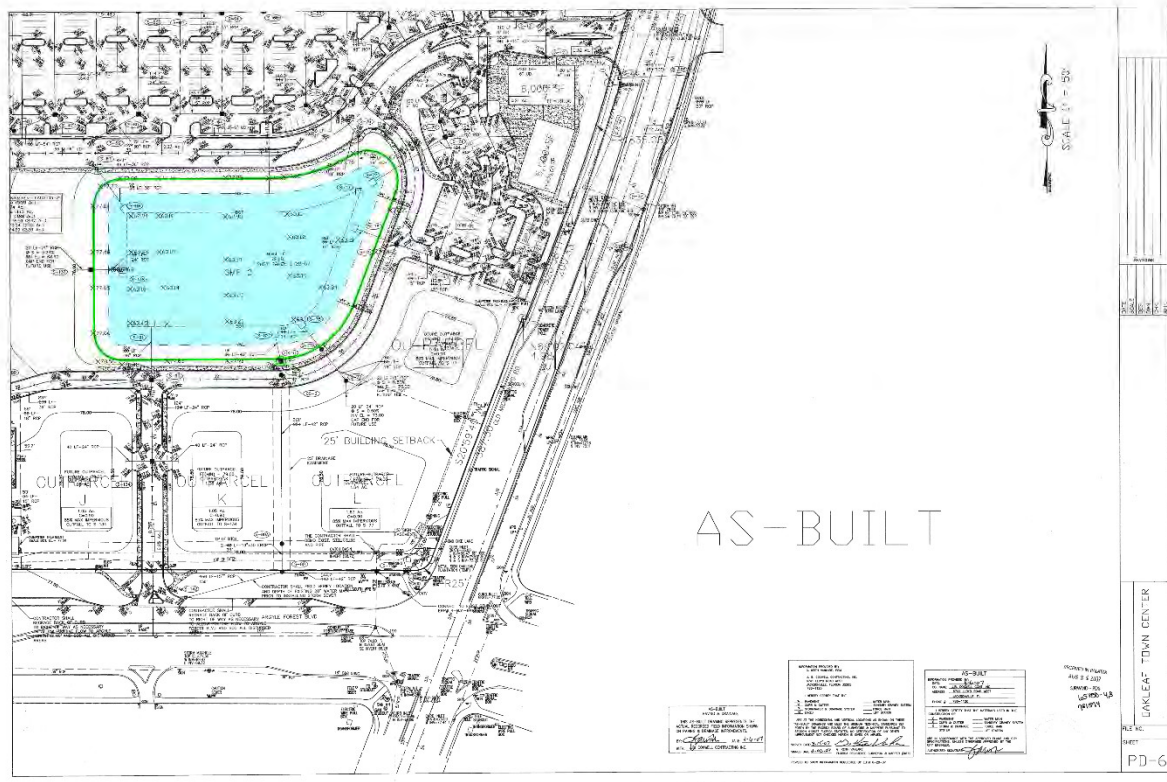
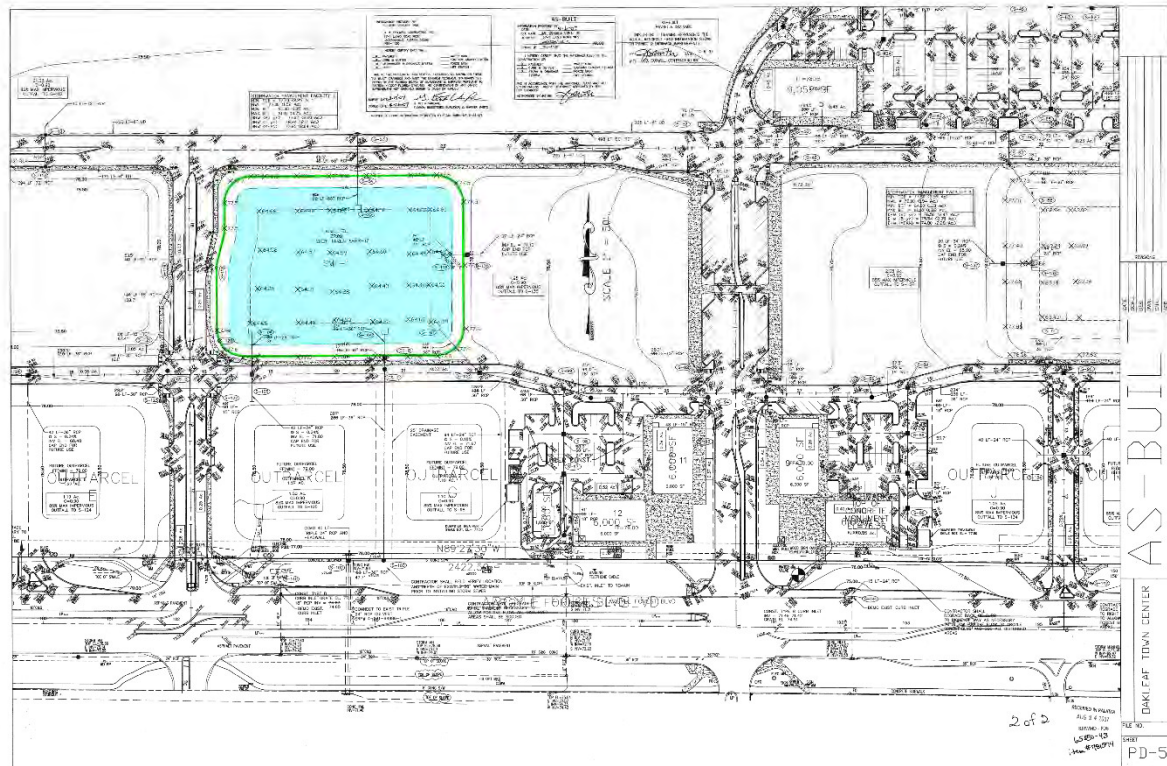


EXHIBIT 2. OAKLEAF TOWN CENTER AS-BUILT PLANS



C.

OTC Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2024 – September 30, 2025

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. Infrastructure and Facilities Maintenance

Goal 2.1: Engineer or Field Management Site Inspections

Objective: Engineer or Field Manager will conduct inspections to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field Manager and/or District Engineer visits were successfully completed per agreement as evidenced by Field Manager and/or District Engineer's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within the applicable services agreement

Achieved: Yes ☒ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☒ No ☐

3. Financial Transparency and Accountability

Goal 3.1: 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 3.2: Financial Reports

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

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

Standard: CDD website contains 100% of the following information: Most recent annual audit, most 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

EIGHTH ORDER OF BUSINESS

A.

OTC
Community Development District

Unaudited Financial Reporting
September 30, 2025



OTC
Community Development District
Combined Balance Sheet
September 30, 2025

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 12,264	\$ -	\$ -	\$ 12,264
Investments:				
State Board of Administration (SBA)	82,442	-	18,746	101,187
Series 2019				
Reserve	-	55,347	-	55,347
Interest	-	41	-	41
Revenue	-	207,305	-	207,305
Sinking	-	107	-	107
Cost of Issuance	-	3	-	3
Prepaid Expenses	8,296	-	-	8,296
Total Assets	\$ 103,002	\$ 262,803	\$ 18,746	\$ 384,550
Liabilities:				
Accounts Payable	\$ 494	\$ -	\$ -	\$ 494
Total Liabilities	\$ 494	\$ -	\$ -	\$ 494
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 8,296	\$ -	\$ -	\$ 8,296
Restricted for:				
Debt Service - Series	-	262,803	-	262,803
Capital Reserves	-	-	18,746	18,746
Unassigned	94,212	-	-	94,212
Total Fund Balances	\$ 102,508	\$ 262,803	\$ 18,746	\$ 384,056
Total Liabilities & Fund Balance	\$ 103,002	\$ 262,803	\$ 18,746	\$ 384,550

OTC
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 84,046	\$ 84,046	\$ 84,286	\$ 240
Interest Income	-	-	2,442	2,442
Total Revenues	\$ 84,046	\$ 84,046	\$ 86,727	\$ 2,681
Expenditures:				
<u>General & Administrative:</u>				
Supervisors	\$ 1,800	\$ 1,800	\$ 1,200	\$ 600
FICA Expense	138	138	92	46
Engineering Fees	2,000	2,000	408	1,593
Attorney Fees	7,500	7,500	7,844	(344)
Arbitrage	600	600	600	-
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	41,292	41,292	0
Information Technology	2,258	2,258	2,258	0
Website Maintenance	1,112	1,112	1,112	0
Telephone	25	25	10	15
Postage	200	200	125	75
Printing & Binding	300	300	70	230
Insurance	8,279	8,279	7,827	452
Travel	250	250	-	250
Legal Advertising	2,000	2,000	554	1,446
Other Current Charges	500	500	402	98
Office Supplies	100	100	1	99
Dues, Licenses, Subscriptions	175	175	175	-
Total General & Administrative	\$ 81,598	\$ 81,598	\$ 77,037	\$ 4,560
<u>Operations & Maintenance</u>				
Stormwater Maintenance	\$ 2,448	\$ 2,448	\$ -	\$ 2,448
Total Operations & Maintenance	\$ 2,448	\$ 2,448	\$ -	\$ 2,448
Total Expenditures	\$ 84,046	\$ 84,046	\$ 77,037	\$ 7,008
Excess (Deficiency) of Revenues over Expenditures	\$ 0	\$ 0	\$ 9,690	\$ 9,690
Net Change in Fund Balance	\$ 0	\$ 0	\$ 9,690	\$ 9,690
Fund Balance - Beginning	\$ -		\$ 92,818	
Fund Balance - Ending	\$ 0		\$ 102,508	

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		-		-		-		-		-		235		370		383		371		384		384		316		2,442
Total Revenues	\$	-	\$	37,167	\$	44,595	\$	-	\$	-	\$	235	\$	2,101	\$	383	\$	1,164	\$	384	\$	384	\$	316	\$	86,727
Expenditures:																										
<u>General & Administrative:</u>																										
Supervisors	\$	-	\$	-	\$	-	\$	-	\$	-	\$	400	\$	-	\$	-	\$	400	\$	-	\$	400	\$	-	\$	1,200
FICA Expense		-		-		-		-		-		31		-		-		31		-		31		-		92
Engineering Fees		-		-		-		-		-		-		-		-		-		408		-		-		408
Attorney Fees		-		-		-		117		1,318		834		740		1,592		444		449		1,859		494		7,844
Arbitrage		-		-		-		-		-		-		-		-		-		-		-		600		600
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		3,441		3,441		41,292
Information Technology		188		188		188		188		188		188		188		188		188		188		188		188		2,258
Website Maintenance		93		93		93		93		93		93		93		93		93		93		93		93		1,112
Telephone		-		-		-		-		-		-		-		-		-		10		-		-		10
Postage		6		1		-		-		23		13		-		1		48		1		15		17		125
Printing & Binding		1		-		0		0		0		19		-		1		17		0		12		18		70
Insurance		7,827		-		-		-		-		-		-		-		-		-		-		-		7,827
Travel		-		-		-		-		-		-		-		-		-		-		-		-		-
Legal Advertising		-		-		-		-		-		-		-		100		111		240		-		104		554
Other Current Charges		-		-		-		-		22		-		17		34		58		62		148		61		402
Office Supplies		0		-		-		-		-		-		0		-		-		0		-		0		1
Dues, Licenses, Subscriptions		175		-		-		-		-		-		-		-		-		-		-		-		175
Total General & Administrative	\$	17,349	\$	3,723	\$	3,722	\$	3,839	\$	5,085	\$	5,019	\$	8,179	\$	9,201	\$	4,829	\$	4,891	\$	6,186	\$	5,015	\$	77,037
<u>Operations & Maintenance</u>																										
Stormwater Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Operations & Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	17,349	\$	3,723	\$	3,722	\$	3,839	\$	5,085	\$	5,019	\$	8,179	\$	9,201	\$	4,829	\$	4,891	\$	6,186	\$	5,015	\$	77,037
Excess (Deficiency) of Revenues over Expenditures	\$	(17,349)	\$	33,444	\$	40,872	\$	(3,839)	\$	(5,085)	\$	(4,784)	\$	(6,078)	\$	(8,818)	\$	(3,665)	\$	(4,508)	\$	(5,802)	\$	(4,699)	\$	9,690
Net Change in Fund Balance	\$	(17,349)	\$	33,444	\$	40,872	\$	(3,839)	\$	(5,085)	\$	(4,784)	\$	(6,078)	\$	(8,818)	\$	(3,665)	\$	(4,508)	\$	(5,802)	\$	(4,699)	\$	9,690

OTC

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2025

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/25	Thru 09/30/25	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 544,575	\$ 544,575	\$ 544,034	\$ (541)
Interest Income	5,000	5,000	14,258	9,258
Total Revenues	\$ 549,575	\$ 549,575	\$ 558,292	\$ 8,717
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	\$ 11,042	\$ 8,717
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 2,325	\$ 2,325	\$ 11,042	\$ 8,717
Fund Balance - Beginning	\$ 195,111		\$ 251,761	
Fund Balance - Ending	\$ 197,436		\$ 262,803	

OTC

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2025

	Adopted Budget	Prorated Budget Thru 09/30/25	Actual Thru 09/30/25	Variance
Revenues				
Interest	\$ 1,000	\$ 1,000	\$ 838	\$ (162)
Total Revenues	\$ 1,000	\$ 1,000	\$ 838	\$ (162)
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,000		\$ 838	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 1,000		\$ 838	
Fund Balance - Beginning	\$ 17,813		\$ 17,908	
Fund Balance - Ending	\$ 18,813		\$ 18,746	

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	\$	55,347
Reserve Fund Balance		55,347
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 8/1/2025 thru 9/30/2025

Fund	Date	Check Numbers	Amount
General Fund			
Payroll			
Wells Fargo Bank			
	8/14/25	50052-50053	\$ 369.40
		Subtotal	<u>\$ 369.40</u>
Accounts Payable			
Valley National Bank			
	8/12/25	65-67	\$ 9,294.85
	8/19/25	68-69	78.32
	8/26/25	70	407.50
	9/9/25	71-73	4,482.66
	9/16/25	74	1,858.50
	9/26/25	75	8,296.00
		Subtotal	<u>\$ 24,417.83</u>
Total			\$ 24,787.23

CHECK #	EMP #	EMPLOYEE NAME	CHECK AMOUNT	CHECK DATE
50052	1	ROCKWELL A. MORRIS	184.70	8/14/2025
50053	2	ROSE S. BOCK	184.70	8/14/2025
TOTAL FOR REGISTER			369.40	

OTC OAKLEAF DLAUGHLIN

Attendance Sheet

District Name: OTC CDD

Board Meeting Date: August 13, 2025 Meeting

	Name	In Attendance	Fee
1	Michelle Piece <i>Chairperson</i>	☒	No
2	Rose Bock <i>Vice Chairman</i>	☒	YES - \$200
3	Rocky Morris <i>Assistant Secretary</i>	☒	YES - \$200
4	Vacant <i>Assistant Secretary</i>	☐	
5	Rodney Thompson <i>Assistant Secretary</i>	☒	

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

Approved for Payment:

Mandi Dill
District Manager Signature

Aug 13, 2025
Date

PLEASE RETURN COMPLETED FORM TO DANIEL LAUGHLIN

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
8/12/25	00002	8/01/25 254	202508 310-51300-34000		*	3,441.00	
		AUG MANAGEMENT FEES					
		8/01/25 254	202508 310-51300-35100		*	92.67	
		AUG WEBSITE ADMIN					
		8/01/25 254	202508 310-51300-35100		*	188.17	
		AUG INFORMATION TECH					
		8/01/25 254	202508 310-51300-51000		*	.12	
		OFFICE SUPPLIES					
		8/01/25 254	202508 310-51300-42000		*	2.86	
		POSTAGE					
		8/01/25 254	202508 310-51300-42500		*	2.25	
		COPIES					
			GOVERNMENTAL MANAGEMENT SERVICES				3,727.07 000065
8/12/25	00031	8/11/25 12902	202507 310-51300-31500		*	448.50	
		JUL GENERAL COUNSEL					
			KILINSKI VAN WYK PLLC				448.50 000066
8/12/25	00021	8/05/25 08052025	202508 300-20700-10100		*	5,119.28	
		FY25 DEBT SERVICE ASSMNTS					
			OTC CDD - REVENUE ACCOUNT				5,119.28 000067
8/19/25	00033	8/14/25 08142025	202508 310-51300-49000		*	56.07	
		MILEAGE REIMB-3 BOS MTGS					
			ROCKY MORRIS				56.07 000068
8/19/25	00032	8/14/25 08142025	202508 310-51300-49000		*	22.25	
		MILEAGE REIMB-1 BOS MTG					
			ROSE S. BOCK				22.25 000069
8/26/25	00034	8/07/25 82202	202507 310-51300-31100		*	407.50	
		JUL ENGINEERING SERVICES					
			ALLIANT ENGINEERING				407.50 000070
9/09/25	00002	9/01/25 255	202509 310-51300-34000		*	3,441.00	
		SEP MANAGEMENT FEES					
		9/01/25 255	202509 310-51300-35100		*	92.67	
		SEP WEBSITE ADMIN					
		9/01/25 255	202509 310-51300-35100		*	188.17	
		SEP INFORMATION TECH					
		9/01/25 255	202509 310-51300-51000		*	.21	
		OFFICE SUPPLIES					
		9/01/25 255	202509 310-51300-42000		*	29.06	
		POSTAGE					
		9/01/25 255	202509 310-51300-42500		*	28.05	
		COPIES					
			GOVERNMENTAL MANAGEMENT SERVICES				3,779.16 000071
			OTC OAKLEAF	OKUZMUK			

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
9/09/25	00013	9/04/25 28102	202509 310-51300-31600	GRAU AND ASSOCIATES	*	600.00	600.00 000072
		ARBITRAGE SE2022 6/30/25					
9/09/25	00010	8/28/25 25-04981	202508 310-51300-48000	JACKSONVILLE DAILY RECORD	*	103.50	103.50 000073
		NTC OF FY26 MEETINGS					
9/16/25	00031	9/13/25 13056	202508 310-51300-31500	KILINSKI VAN WYK PLLC	*	1,858.50	1,858.50 000074
		AUG GENERAL COUNSEL					
9/23/25	00017	9/05/25 29052	202509 300-15500-10000	EGIS INSURANCE ADVISORS LLC	*	8,296.00	8,296.00 000075
		FY26 INSURANCE RENEWEL					
TOTAL FOR BANK B						24,417.83	
TOTAL FOR REGISTER						24,417.83	

OTC OAKLEAF
 OKUZMUK

475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice #: 254
Invoice Date: 8/1/25
Due Date: 8/1/25
Case:
P.O. Number:

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

Description	Hours/Qty	Rate	Amount
Management Fees - August 2025		3,441.00	3,441.00
Website Administration - August 2025		92.67	92.67
Information Technology - August 2025		188.17	188.17
Office Supplies		0.12	0.12
Postage		2.86	2.86
Copies		2.25	2.25

By Tara Lee at 10:49 am, Aug 07, 2025

Total	\$3,727.07
Payments/Credits	\$0.00
Balance Due	\$3,727.07



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

INVOICE

Invoice # 12902
Date: 08/11/2025
Due On: 09/10/2025

Statement of Account

Outstanding Balance	New Charges	Payments Received	Total Amount Outstanding
(\$0.00	+ \$448.50	) - (\$0.00	) = \$448.50

OTCCDD-01

OTC CDD - GENERAL

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	LG	07/10/2025	Prepare draft of resolution setting hearing on updated Rules of Procedure and notices of rulemaking and rule development.	0.10	\$365.00	\$36.50
Service	SR	07/11/2025	Review resolution resetting the date of the budget hearing.	0.20	\$285.00	\$57.00
Service	AH	07/30/2025	Confer with Hogge regarding agenda items.	0.40	\$185.00	\$74.00
Service	CL	07/30/2025	Review draft agenda.	0.20	\$295.00	\$59.00
Service	AH	07/31/2025	Prepare agenda items.	1.20	\$185.00	\$222.00
Total						\$448.50

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

Please pay within 30 days.

RECEIVED

By Tara Lee at 10:00 am, Aug 12, 2025

OTC
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Amount	Authorized By
August 5, 2025	\$5,119.28	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 Service Assessments
<i>(Attach supporting documentation for request.)</i>

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

OTC
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Amount	Authorized By
August 14, 2025	\$56.07	Marilee Giles

Payable to:

Rocky Morris

Date Check Needed:

Budget Category:

ASAP	1-310-51300-49000
------	-------------------

Intended Use of Funds Requested:

Mileage reimbursement for 3 BOS meetings
(Attach supporting documentation for request.)

OTC CDD - Expense Reimbursement
Governmental Management Services, LLC

Employee: Rocky Morris

Position: Supervisor

Address: 11037 Scott Mill Rd #1

Date: 13-Aug-25

Expense

City, State, Zip: Jacksonville, FL 32223

Period: Feb - Aug 2025

DATE	Description	Mileage	Hotel	Meals	Total
12-Feb-25	OTC CDD Meeting (42 miles round trip)	\$ 18.69			\$ 18.69
14-May-25	OTC CDD Meeting (42 miles round trip)	\$ 18.69			\$ 18.69
13-Aug-25	OTC CDD Meeting (42 miles round trip)	\$ 18.69			\$ 18.69

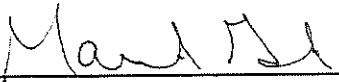
Total Amount Due to Employee \$ 56.07

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.***


Employee Signature

 8/14/25
Manager Signature Date

OTC
COMMUNITY DEVELOPMENT DISTRICT

General Fund

Check Request

Date	Amount	Authorized By
August 14, 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 1 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: 13-Aug-25
City, State, Zip: St. Augustine, FL 32092 Expense
Period: Aug 1-31, 2025

DATE	Description	Mileage	Hotel	Meals	Total
13-Aug-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

Maund J. J. 8/14/25
Manager Signature Date

10475 Fortune Pkwy Ste 101
Jacksonville, FL 32256
904.240.1351 MAIN
www.alliant-inc.com



Remit to:
733 Marquette Ave Ste 700
Minneapolis, MN 55402
612.758.3080 MAIN
www.alliant-inc.com

Jim Oliver
OTC CDD c/o Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL

August 07, 2025
Invoice No: 82202
Due Date: September 06, 2025

Project Contact Jim Oliver
Project 4000388-00 OTC CDD General Consulting
Professional Services through July 31, 2025

Task 001 General and Coordination
Professional Personnel

		Hours	Rate	Amount
Employee				
Landing, David	7/7/2025	1.50	235.00	352.50
CDD coordination for upcoming board meeting, understanding CDD report needs and site issues				
Schofield, Joseph	2/24/2025	.25	220.00	55.00
Public Facilities Report corres/coord.				
Totals		1.75		407.50
Total Labor				407.50
Total this Task				\$407.50

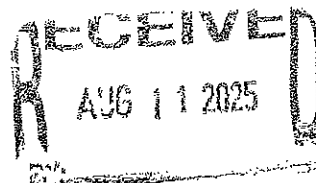
Task 099 Reimbursables

Total this Task 0.00

Total this Invoice \$407.50

RECEIVED

By Tara Lee at 10:28 am, Aug 25, 2025



475 West Town Place, Suite 114
St. Augustine, FL 32092

Invoice #: 255
Invoice Date: 9/1/25
Due Date: 9/1/25
Case:
P.O. Number:

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

Balance Due	\$3,779.16
--------------------	-------------------

By Tara Lee at 10:50 am, Sep 04, 2025

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

OTC Community Development District
475. West Town Place, Ste 114
St. Augustine, FL 32902

Invoice No. 28102
Date 09/04/2025

SERVICE

AMOUNT

Project: Arbitrage - Series 2022 6/30/2025
Arbitrage Services

Arbitrage

\$ 600.00

Subtotal: 600.00

Total 600.00

Current Amount Due \$ 600.00

RECEIVED

By Tara Lee at 10:50 am, Sep 04, 2025

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
600.00	0.00	0.00	0.00	0.00	600.00

Payment due upon receipt.

Jacksonville Daily Record

A Division of
DAILY RECORD & OBSERVER, LLC

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

INVOICE

August 28, 2025

Date

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

RECEIVED

By Tara Lee at 8:53 am, Sep 02, 2025

Serial #	25-04981D	PO/File #		\$103.50
	Notice of Meetings			Payment Due
				\$103.50
	OTC Community Development District			Publication Fee
Case Number				Amount Paid
Publication Dates	8/28			
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](http://www.jaxdailyrecord.com/send-payment).

If your payment is being
mailed, please reference
Serial # 25-04981D on your
check or remittance advice.

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.
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 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 5, 2025

(*First Wednesday)

November 12, 2025

(Landowner's Election Only)

February 11, 2026

May 13, 2026

July 15, 2026

(*Third Wednesday)

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meetings. Copies of the agendas for these meetings may be obtained from Governmental Management Services, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, (904) 940-5850, or by visiting the District's website, www.OTCCDD.com.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (904) 940-5850 at least 48 hours prior to the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

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

Marilee Giles

District Manager

Aug. 28

00 (25-04981D)



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

INVOICE

Invoice # 13056
Date: 09/13/2025
Due On: 10/13/2025

RECEIVED

By Tara Lee at 10:03 am, Sep 15, 2025

Statement of Account

Outstanding Balance	New Charges	Payments Received	Total Amount Outstanding
(\$0.00	+ \$1,858.50	) - (\$0.00	) = \$1,858.50

OTCCDD-01

OTC CDD - GENERAL

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	AH	08/04/2025	Finalize agenda items; transmit same.	0.60	\$185.00	\$111.00
Service	CL	08/04/2025	Review draft agenda letter.	0.30	\$295.00	\$88.50
Service	CL	08/10/2025	Review two proposals for audit services; Review requirements to replace supervisor under Chapter 190; Review Minutes of the May 14, 2025 Audit Committee and Board of Supervisors Meetings for accuracy; Review Resolution 2025-04, Ratifying Changing the Date of the Public Hearing to Adopt the Fiscal Year 2026 Budget to August 13, 2025; Ensure budget and assessment hearing notices published according to Florida law.	0.80	\$295.00	\$236.00
Service	CL	08/11/2025	Review correspondence re: district engineer attendance at Board of Supervisor meeting; Review Resolution 2025-07 and Resolution 2025-02 in preparation of Board meeting.	0.30	\$295.00	\$88.50

Service	CL	08/13/2025	Prepare for and attend Board of Supervisor meeting; Call with M. Giles re: landowner election.	2.00	\$295.00	\$590.00
Service	JK	08/13/2025	Review election correspondence and options for same	0.10	\$365.00	\$36.50
Service	CL	08/14/2025	Confer with District Engineer.	0.30	\$295.00	\$88.50
Service	CL	08/14/2025	Prepare for and attend Board of Supervisor meeting; Call with M. Giles re: landowner election.	1.60	\$295.00	\$472.00
Service	CL	08/15/2025	Draft work authorization for annual report; Draft resolution ratifying rescheduling of landowner's meeting.	0.50	\$295.00	\$147.50
					Total	\$1,858.50

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

Please pay within 30 days.



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

Customer	OTC Community Development District
Acct #	289
Date	09/05/2025
Customer Service	Kristina Rudez
Page	1 of 1

Payment Information	
Invoice Summary	\$ 8,296.00
Payment Amount	
Payment for:	Invoice#29052
100125142	



Customer: OTC Community Development District

Invoice	Effective	Transaction	Description	Amount
29052	10/01/2025	Renew policy	Policy #100125142 10/01/2025-10/01/2026 Florida Insurance Alliance POL,EPLI,EBL,Herb & Pest - Renew policy Due Date: 9/5/2025	8,296.00

Please Remit Payment To:
Egis Insurance and Risk Advisors
P.O. Box 748555

Total
\$ 8,296.00

FOR PAYMENTS SENT OVERNIGHT: Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd, College Park, GA 30349
TO PAY VIA ACH: Accretive Global Insurance Services LLC

Remit Payment To: Egis Insurance Advisors
P.O. Box 748555
Atlanta, GA 30374-8555

(321)233-9939

accounting@egisadvisors.com

Date

09/05/2025

RECEIVED

By Tara Lee at 11:30 am, Sep 16, 2025