

# Sunny Hills Units 12-15 Dependent District

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The following is the proposed agenda for the **Sunny Hills Units 12-15 Dependent District** ("District") Special Board of Supervisors' Meeting, scheduled to be held at the **Sunny Hills Community Center, 4083 Challenger Blvd., Sunny Hills, Florida 32428 on Tuesday, December 20, 2022, at 12:30 pm CST / 1:30 pm EST.** A quorum will be confirmed prior to the start of the Meeting.

Please use the following information to join the telephonic conferencing:

Phone: 1-844-621-3956 Participant Code: 796 580 192#

## **BOARD OF SUPERVISOR'S MEETING AGENDA**

### **Organizational Matters**

- Call to Order & Roll Call
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*
  - 1) Consideration of Resolution 2023-01, Canvassing and Certifying the Results of the Landowner's Election
  - 2) Presentation of Supervisor Resignations
  - 3) Consideration of Appointments to Vacant Board Seats
  - 4) Swearing in Newly Appointed Supervisors
  - 5) Overview of the Florida "Government in the Sunshine" Regulations and Other Board Member Responsibilities
    - Statement of Financial Interest, Form 1
    - Board Member Compensation
  - 6) Consideration of Resolution 2023-02, Appointing District Officers
  - 7) Consideration of the Minutes of the June 24, 2022, Board of Supervisors Meeting
  - 8) Consideration of the Minutes of the June 24, 2022, Auditor Selection Committee Meeting
  - 9) Consideration of the Minutes of the November 4, 2022, Landowner's Election

### **Business Matters**

- 10) Ratification of Acknowledgment of Assignment of Fiscal Year 2022-2023 Budget Funding Agreement
- 11) Consideration of Acknowledgment of Termination of Bond Financing Team Funding Agreement
- 12) Consideration of Acknowledgement of Termination of Construction Funding Agreement
- 13) Ratification of Fiscal Year 2022 Audit Engagement Letter
- 14) Ratification of Funding Request Nos. 78 - 86
- 15) Review of Statements of the District's Financial Position

### **Staff Reports**

- District Counsel
- District Manager



**Supervisor's Requests and/or Audience Comments**

**Adjournment**



**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Resolution 2023-01,  
Canvassing and Certifying the Results of  
the Landowners' Election**

## RESOLUTION 2023-01

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO WASHINGTON COUNTY BOARD OF COUNTY COMMISSIONERS ORDINANCE 2006-12, AS AMENDED BY ORDINANCE 2009-5, AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Sunny Hills Units 12-15 Dependent District (the “**District**”) was established by Ordinance No. 2006-12 of the Board of County Commissioners of Washington County, Florida (as further amended by Ordinance No. 2009-5; together, the “Ordinance”) pursuant to the Uniform Special District Accountability Act of 1989, Chapter 189, *Florida Statutes*, and is validly existing under the Constitution and laws of the State of Florida; and

**WHEREAS**, pursuant to the Ordinance, a landowners meeting is required to be held annually for the purpose of electing one (1) supervisor of the District to a three (3) year term; and

**WHEREAS**, such landowners meeting was held on November 4, 2022, the Minutes of which are attached hereto as **Exhibit A**, and at which the below recited person was duly elected by virtue of the votes cast in his/her favor; and

**WHEREAS**, the Board of Supervisors of the District, by means of this Resolution, desires to canvas the votes and declare and certify the results of said election.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT:**

**SECTION 1.** The following persons is found, certified, and declared to have been duly elected as a Supervisor of and for the District, having been elected by the votes cast in his/her favor as shown:

Rob Adams	Seat 3	6,411 Votes
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**SECTION 2.** In accordance with the Ordinance and by virtue of the number of votes cast for the Supervisor, the above-named person is declared to have been elected for the following term of office:

Rob Adams	3 Year term
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**SECTION 3.** This Resolution shall take effect immediately upon adoption.



**PASSED AND ADOPTED** this 20th day of December 2022.

ATTEST:

**SUNNY HILLS UNITS 12-15 DEPENDENT  
DISTRICT**

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Secretary/Assistant Secretary

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Chairperson, Board of Supervisors

# **SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT**

## **Supervisor Resignations**

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Appointments to Vacant Board Seats**

# **SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT**

**Oath of Office**

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT  
BOARD OF SUPERVISORS  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF THE SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

**ACKNOWLEDGMENT OF OATH BEING TAKEN**

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing oath was administered before me by means of ☐ physical presence or ☐ online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2022, by \_\_\_\_\_, who is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Sunny Hills Units 12-15 Dependent District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**“Government in the Sunshine”**



## Open Government - Frequently Asked Questions

*The following questions and answers are intended to be used as a reference only -- interested parties should refer to the Florida Statutes and applicable case law before drawing legal conclusions.*

- What is the Sunshine Law?
- What are the requirements of the Sunshine law?
- What agencies are covered under the Sunshine Law?
- Are federal agencies covered by the Sunshine Law?
- Does the Sunshine Law apply to the Legislature?
- Does the Sunshine Law apply to members-elect?
- What qualifies as a meeting?
- Can a public agency hold closed meetings?
- Does the law require that a public meeting be audio taped?
- Can a city restrict a citizen's right to speak at a meeting?
- As a private citizen, can I videotape a public meeting?
- Can a board vote by secret ballot?
- Can two members of a public board attend social functions together?
- What is a public record?
- Can I request public documents over the telephone and do I have to tell why I want them?
- How much can an agency charge for public documents?
- Does an agency have to explain why it denies access to public records?
- When does a document sent to a public agency become a public document?
- Are public employee personnel records considered public records?
- Can an agency refuse to allow public records to be inspected or copied if requested to do so by the maker or sender of the documents?
- Are arrest records public documents?
- Is an agency required to give out information from public records or produce public records in a particular form as requested by an individual?
- What agency can prosecute violators?
- What is the difference between the Sunshine Amendment and the Sunshine Law?
- How can I find out more about the open meetings and public records laws?

### • **What is the Sunshine Law?**

Florida's Government-in-the-Sunshine law provides a right of access to governmental proceedings at both the state and local levels. It applies to any gathering of two or more members of the same board to discuss some matter which will foresee ably come before that board for action. There is also a constitutionally guaranteed right of access. Virtually all state and local collegial public bodies are covered by the open meetings requirements with the exception of the judiciary and the state Legislature which has its own constitutional provision relating to access.

- **What are the requirements of the Sunshine law?**

The Sunshine law requires that 1) meetings of boards or commissions must be open to the public; 2) reasonable notice of such meetings must be given, and 3) minutes of the meeting must be taken.

- **What agencies are covered under the Sunshine Law?**

The Government-in-the-Sunshine Law applies to "any board or commission of any state agency or authority or of any agency or authority of any county, municipal corporation or political subdivision." Thus, it applies to public collegial bodies within the state at both the local as well as state level. It applies equally to elected or appointed boards or commissions.

- **Are federal agencies covered by the Sunshine Law?**

Federal agencies operating in the state do not come under Florida's Sunshine law.

- **Does the Sunshine Law apply to the Legislature?**

Florida's Constitution provides that meetings of the Legislature be open and noticed except those specifically exempted by the Legislature or specifically closed by the Constitution. Each house is responsible through its rules of procedures for interpreting, implementing and enforcing these provisions. Information on the rules governing openness in the Legislature can be obtained from the respective houses.

- **Does the Sunshine Law apply to members-elect?**

Members-elect of public boards or commissions are covered by the Sunshine law immediately upon their election to public office.

- **What qualifies as a meeting?**

The Sunshine law applies to all discussions or deliberations as well as the formal action taken by a board or commission. The law, in essence, is applicable to any gathering, whether formal or casual, of two or more members of the same board or commission to discuss some matter on which foreseeable action will be taken by the public board or commission. There is no requirement that a quorum be present for a meeting to be covered under the law.

- **Can a public agency hold closed meetings?**

There are a limited number of exemptions which would allow a public agency to close a meeting. These include, but are not limited to, certain discussions with the board's attorney over pending litigation and portions of collective bargaining sessions. In addition, specific portions of meetings of some agencies (usually state agencies) may be closed when those agencies are making probable cause determinations or considering confidential records.

- **Does the law require that a public meeting be audio taped?**

There is no requirement under the Sunshine law that tape recordings be made by a public board or commission, but if they are made, they become public records.

- **Can a city restrict a citizen's right to speak at a meeting?**

Public agencies are allowed to adopt reasonable rules and regulations which ensure the orderly conduct of a public meeting and which require orderly behavior on the part of the public attending. This includes limiting the amount of time an individual can speak and, when a large number of people attend and wish to speak, requesting that a representative of each side of the issue speak rather than every one present.

- **As a private citizen, can I videotape a public meeting?**

A public board may not prohibit a citizen from videotaping a public meeting through the use of nondisruptive video recording devices.

- **Can a board vote by secret ballot?**

The Sunshine law requires that meetings of public boards or commissions be "open to the public at all times." Thus, use of preassigned numbers, codes or secret ballots would violate the law.

- **Can two members of a public board attend social functions together?**

Members of a public board are not prohibited under the Sunshine law from meeting together socially, provided that matters which may come before the board are not discussed at such gatherings.

- **What is a public record?**

The Florida Supreme Court has determined that public records are all materials made or received by



an agency in connection with official business which are used to perpetuate, communicate or formalize knowledge. They are not limited to traditional written documents. Tapes, photographs, films and sound recordings are also considered public records subject to inspection unless a statutory exemption exists.

- **Can I request public documents over the telephone and do I have to tell why I want them?**  
Nothing in the public records law requires that a request for public records be in writing or in person, although individuals may wish to make their request in writing to ensure they have an accurate record of what they requested. Unless otherwise exempted, a custodian of public records must honor a request for records, whether it is made in person, over the telephone, or in writing, provided the required fees are paid. In addition, nothing in the law requires the requestor to disclose the reason for the request.
- **How much can an agency charge for public documents?**  
The law provides that the custodian shall furnish a copy of public records upon payment of the fee prescribed by law. If no fee is prescribed, an agency is normally allowed to charge up to 15 cents per one-sided copy for copies that are 14" x 8 1/2" or less. A charge of up to \$1 per copy may be assessed for a certified copy of a public record. If the nature and volume of the records to be copied requires extensive use of information technology resources or extensive clerical or supervisory assistance, or both, the agency may charge a reasonable service charge based on the actual cost incurred.
- **Does an agency have to explain why it denies access to public records?**  
A custodian of a public record who contends that the record or part of a record is exempt from inspection must state the basis for that exemption, including the statutory citation. Additionally, when asked, the custodian must state in writing the reasons for concluding the record is exempt.
- **When does a document sent to a public agency become a public document?**  
As soon as a document is received by a public agency, it becomes a public record, unless there is a legislatively created exemption which makes it confidential and not subject to disclosure.
- **Are public employee personnel records considered public records?**  
The rule on personnel records is the same as for other public documents ... unless the Legislature has specifically exempted an agency's personnel records or authorized the agency to adopt rules limiting public access to the records, personnel records are open to public inspection. There are, however, numerous statutory exemptions that apply to personnel records.
- **Can an agency refuse to allow public records to be inspected or copied if requested to do so by the maker or sender of the documents?**  
No. To allow the maker or sender of documents to dictate the circumstances under which documents are deemed confidential would permit private parties instead of the Legislature to determine which public records are public and which are not.
- **Are arrest records public documents?**  
Arrest reports prepared by a law enforcement agency after the arrest of a subject are generally considered to be open for public inspection. At the same time, however, certain information such as the identity of a sexual battery victim is exempt.
- **Is an agency required to give out information from public records or produce public records in a particular form as requested by an individual?**  
The Sunshine Law provides for a right of access to inspect and copy existing public records. It does not mandate that the custodian give out information from the records nor does it mandate that an agency create new records to accommodate a request for information.
- **What agency can prosecute violators?**  
The local state attorney has the statutory authority to prosecute alleged criminal violations of the open meetings and public records law. Certain civil remedies are also available.
- **What is the difference between the Sunshine Amendment and the Sunshine Law?**  
The Sunshine Amendment was added to Florida's Constitution in 1976 and provides for full and public disclosure of the financial interests of all public officers, candidates and employees. The Sunshine Law provides for open meetings for governmental boards
- **How can I find out more about the open meetings and public records laws?**  
Probably the most comprehensive guide to understanding the requirements and exemptions to Florida's

open government laws is the Government-in-the-Sunshine manual compiled by the Attorney General's Office. The manual is updated each year and is available for purchase through the First Amendment Foundation in Tallahassee. For information on obtaining a copy, contact the **First Amendment Foundation at (850) 224-4555**.

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Florida Toll Free Numbers:

- Fraud Hotline 1-866-966-7226
- Lemon Law 1-800-321-5366

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Form 1**

**FORM 1****STATEMENT OF  
FINANCIAL INTERESTS****2021**Please print or type your name, mailing  
address, agency name, and position below:**FOR OFFICE USE ONLY:**

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF ☐ CANDIDATE OR ☐ NEW EMPLOYEE OR APPOINTEE**\*\*\*\* THIS SECTION MUST BE COMPLETED \*\*\*\*****DISCLOSURE PERIOD:**

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2021.

**MANNER OF CALCULATING REPORTABLE INTERESTS:**

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (**must check one**):

☐ **COMPARATIVE (PERCENTAGE) THRESHOLDS** OR ☐ **DOLLAR VALUE THRESHOLDS****PART A -- PRIMARY SOURCES OF INCOME** [Major sources of income to the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

**PART B -- SECONDARY SOURCES OF INCOME**[Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

**PART C -- REAL PROPERTY** [Land, buildings owned by the reporting person - See instructions]  
(If you have nothing to report, write "none" or "n/a")**You are not limited to the space on the  
lines on this form. Attach additional  
sheets, if necessary.****FILING INSTRUCTIONS** for when  
and where to file this form are  
located at the bottom of page 2.**INSTRUCTIONS** on who must file  
this form and how to fill it out  
begin on page 3.

**PART D — INTANGIBLE PERSONAL PROPERTY** [Stocks, bonds, certificates of deposit, etc. - See instructions]  
(If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

**PART E — LIABILITIES** [Major debts - See instructions]  
(If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

**PART F — INTERESTS IN SPECIFIED BUSINESSES** [Ownership or positions in certain types of businesses - See instructions]  
(If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

**PART G — TRAINING** For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

☐ **I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

**IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE** ☐

**SIGNATURE OF FILER:**

**Signature:**

\_\_\_\_\_

**Date Signed:**

\_\_\_\_\_

**CPA or ATTORNEY SIGNATURE ONLY**

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: \_\_\_\_\_

Date Signed: \_\_\_\_\_

**FILING INSTRUCTIONS:**

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

**Local officers/employees** file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

**State officers or specified state employees** who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

**Candidates** file this form together with their filing papers.

**MULTIPLE FILING UNNECESSARY:** A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

**WHEN TO FILE: Initially,** each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

**Candidates** must file at the same time they file their qualifying papers.

**Thereafter,** file by July 1 following each calendar year in which they hold their positions.

**Finally,** file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2021.

## NOTICE

**Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]**

**In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]**

## **WHO MUST FILE FORM 1:**

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county

or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

## **INSTRUCTIONS FOR COMPLETING FORM 1:**

**INTRODUCTORY INFORMATION** (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

**NAME OF AGENCY:** The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

**DISCLOSURE PERIOD:** The "disclosure period" for your report is the calendar year ending December 31, 2021.

**OFFICE OR POSITION HELD OR SOUGHT:** The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

**PUBLIC RECORD:** The disclosure form and everything attached to it is a public record. Your social security number, bank account, debit, charge, and credit card numbers are not required and you should redact them from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.



## **MANNER OF CALCULATING REPORTABLE INTEREST**

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

### **IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY**

#### **PART A — PRIMARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

— If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

#### **PART B — SECONDARY SOURCES OF INCOME**

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable

or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**

(2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

#### **PART C — REAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

#### **PART D — INTANGIBLE PERSONAL PROPERTY**

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

## PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

## PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies; utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

## PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

# IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

## PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and

bonds, list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

## PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,
- (2) You received more than 10% of your gross income from that business entity; **and**,
- (3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.



Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

## PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

## PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

## PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

## PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

## PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Board Member Compensation**

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Resolution 2023-02,  
Appointing District Officers**

**RESOLUTION 2023-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT APPOINTING OFFICERS OF THE SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT.**

**WHEREAS**, the Sunny Hills Units 12-15 Dependent District (the “**District**”) is a dependent special district pursuant to Chapter 189, *Florida Statutes*, being situated entirely within Washington County, Florida; and

**WHEREAS**, the Board of Supervisors of the District (the “**Board**”) desires to appoint officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE DISTRICT BOARD OF THE SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT:**

1. \_\_\_\_\_ is appointed Chairman.
2. \_\_\_\_\_ is appointed Vice Chairman.
3. \_\_\_\_\_ is appointed Secretary.
4. \_\_\_\_\_ is appointed Assistant Secretary.
5. \_\_\_\_\_ is appointed Assistant Secretary.
6. \_\_\_\_\_ is appointed Treasurer.
7. \_\_\_\_\_ is appointed Assistant Treasurer.

**PASSED AND ADOPTED THIS 20th DAY OF DECEMBER 2022.**

ATTEST:

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Minutes of the June 24, 2022  
Board of Supervisors Meeting**

## **MINUTES OF MEETING**

***SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT  
Board of Supervisors' Meeting  
Friday, June 24, 2022  
Sunny Hills Community Center  
4083 Challenger Blvd  
Sunny Hills, FL 32428  
1:30 p.m. CST / 2:30 p.m. EST***

Present and constituting a quorum:

Larry Kaufmann  
Rob Adams

Board Member  
Board Member

Also present were:

Lynne Mullins  
Jennifer Walden  
Tucker Mackie  
Ryan Dugan  
Gary Hartman

PFM (via phone)  
PFM  
Kutak Rock (via phone)  
Kutak Rock (via phone)  
Public

### **FIRST ORDER OF BUSINESS**

#### **Call to Order and Roll Call**

The Sunny Hills Units 12-15 Dependent District Board of Supervisors' Meeting was called to order at approximately 1:30 p.m. CST / 2:30 p.m. EST and the roll was called. The persons in attendance are outlined above.

### **SECOND ORDER OF BUSINESS**

#### **Public Comment Period**

Ms. Walden noted there were no public comments.

### **THIRD ORDER OF BUSINESS**

#### **Announcement of the Date, Time, and Location of the Annual Landowner's Election**

The Board agreed to the suggested time and date of the upcoming Landowner's Election Meeting for Friday, November 4, 2022 at 1:30 p.m. CST at 4083 Challenger Blvd., Sunny Hills, Florida.

**FOURTH ORDER OF BUSINESS****Swearing in Newly Elected Supervisor**

Ms. Walden noted that Mr. Kaufmann was sworn in prior to today's meeting. No further action from the Board was required.

**FIFTH ORDER OF BUSINESS****Appointment to Vacant Board of Supervisors Seat 1**

The Board nominated Mr. Chris Wilson to fill the current vacant Seat 1.

On Motion by Mr. Kaufmann, second by Mr. Adams, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved the appointment of Mr. Wilson to the vacant Board of Supervisors Seat 1.

**SIXTH ORDER OF BUSINESS****Consideration of the Minutes of the June 25, 2021 Board of Supervisors Meeting**

The Board review the minutes from the June 25, 2021 Board of Supervisors Meeting.

On Motion by Mr. Kaufmann, second by Mr. Adams, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved the Minutes of the June 25, 2021 Board of Supervisors Meeting.

**SEVENTH ORDER OF BUSINESS****Consideration of the Minutes of the November 12, 2021 Landowner's Election**

The Board review the minutes from the November 12, 2021 Landowners' Election Meeting.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved the Minutes of the November 12, 2021 Landowner's Election.

## **EIGHTH ORDER OF BUSINESS**

### **Letter from Supervisor of Elections – Washington County**

Ms. Walden stated that there are currently 0 registered votes withing the boundaries of the district. There was no action required by the Board.

## **NINTH ORDER OF BUSINESS**

### **Consideration of Resolution 2022-01, Canvassing and Certifying the Results of the Landowner's Election**

Ms. Walden explained this was for the purpose of canvassing and certifying the results of the Landowner's Election that took place in November. Mr. Kaufmann was elected as a Supervisor for Seat 2 with 6, 411 votes and will serve a term of office for 3 years.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved Resolution 2022-01, Canvassing and Certifying the Results of the Landowner's Election.

## **TENTH ORDER OF BUSINESS**

### **Consideration of Resolution 2022-02, Appointing District Officers**

Ms. Walden explained that the current slate of officers are Larry Kaufmann as Chairman, Mr. Town as Vice Chairman, Jennifer Walden as Secretary, Lynne Mullins and Rob Adams as Assistant Secretaries, Amanda Lane as Treasurer and Jennifer Glasgow as Assistant Treasurer. The Board is free to keep everyone as is and add in Mr. Chris Wilson as Vice Chairman or make any other changes as they see fit. District Staff does recommend if changes are to be made that those members of District Staff be kept in their positions to continue to handle business as needed.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved Resolution 2022-02, Appointing District Officers with Larry Kaufmann as Chairman, Chris Wilson as Vice Chairman, Jennifer Walden as Secretary, Lynne Mullins and Rob Adams as Assistant Secretaries, Amanda Lane as Treasurer and Jennifer Glasgow as Assistant Treasurer.



## **ELEVENTH ORDER OF BUSINESS**

### **Consideration of Resolution 2022-03, Designating Registered Agent**

Ms. Walden explained that since Ms. Mackie's office has moved, this item is being brought before the Board so her new office and address can be updated.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved Resolution 2022-03, Designating Registered Agent.

## **TWELFTH ORDER OF BUSINESS**

### **Consideration of Resolution 2022-04, Designating Primary Administrative Office**

Ms. Walden explained that PFM's office has moved and as such the resolution needs to be updated to reflect the current address for the primary administrative office.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved Resolution 2022-04, Designating Primary Administrative Office.

## **THIRTEENTH ORDER OF BUSINESS**

### **Ratification of Hopping Green & Sams and Kutak Rock Transition Letter**

Ms. Mackie explained that herself and nine other partners left Hopping Green & Sams to join the law firm of Kutak Rock. She has already spoken with the Chair to approve this transition and he executed the transition letter.

## **FOURTEENTH ORDER OF BUSINESS**

### **Ratification of Kutak Rock Fee Agreement**

Ms. Mackie explained this Fee Agreement largely follows identical form and function of the District's previous Fee Agreement with Hopping Green & Sams.

On Motion by Mr. Kaufmann, second by Mr. Adams, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District ratified the Hopping Green & Sams and Kutak Rock Transition Letter and the Kutak Rock Fee Agreement.

**FIFTEENTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-05, Approving an Annual Budget for the District's 2022-2023 Fiscal Year**

Ms. Walden explained that there are a few line items that have been adjusted from the previous Fiscal Year which results in a small increase to the overall budget at \$39,440.00.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved Resolution 2022-05, Approving an Annual Budget for the District's 2022-2023 Fiscal Year.

**SIXTEENTH ORDER OF BUSINESS**

**Consideration of Fiscal Year 2022-2023 Funding Agreement**

Ms. Walden explained that this item was for the approval to fund the annual budget that was approved in Resolution 2022-05.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved the Fiscal Year 2022-2023 Funding Agreement.

**SEVENTEENTH ORDER OF BUSINESS**

**Ratification of Fiscal Year 2021 Audit Engagement Letter**

Ms. Walden explained that this was previously approved by the Chairman so the auditors could work on completing the audit.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District ratified the Fiscal Year 2021 Audit Engagement Letter.

#### **EIGHTEENTH ORDER OF BUSINESS**

#### **Review and Acceptance of Fiscal Year 2021 Audit**

Ms. Walden stated that this is a standard and clean audit. There were no deficiencies in internal controls that would be considered material weaknesses. District staff and the Chairman have reviewed the audit and provided feedback to the auditor.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District reviewed and accepted the Fiscal Year 2021 Audit.

#### **NINETEENTH ORDER OF BUSINESS**

#### **Appointment of Auditor Selection Committee**

Ms. Walden explained that this meeting needed to be held in order to start the auditor selection process. The Board needs to appoint the Committee; it was recommended that the 3 Board Members be named as the Auditor Selection Committee.

On Motion by Mr. Kaufmann, second by Mr. Adams, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District appointed themselves as the Auditor Selection Committee.

#### **TWENTIETH ORDER OF BUSINESS**

#### **Ratification of Funding Request Nos. 62 – 77**

Ms. Walden stated that these funding requests have all been paid and only need to be ratified by the Board.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District ratified Funding Request Nos. 62 – 77.

**TWENTY-FIRST ORDER OF BUSINESS**

**Review of Statements of the  
District's Financial Position**

Ms. Walden stated that the District has expenses of \$15,500.00 vs. a budget of \$38,500.00 which means that the District is currently under budget by \$23,000.00 through the month of May. No action is required by the Board.

**TWENTY-SECOND ORDER OF BUSINESS**

**Staff Reports**

**Attorney** – No Report

**Manager** – Ms. Walden reminded the Board that Form 1 is due by July 1<sup>st</sup>.

**TWENTY-THIRD ORDER OF BUSINESS**

**Supervisor's Requests and/or  
Audience Comments**

No comments.

**TWENTY-FOURTH ORDER OF BUSINESS**

**Adjournment**

As there was no further business, Ms. Walden asked for a motion to adjourn.

On MOTION by Mr. Adams, seconded by Mr. Kaufmann, with all in favor, the June 24, 2022 Sunny Hills Units 12-15 Dependent District Board Meeting was adjourned.

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Secretary/Assistant Secretary

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Chairperson/Vice-Chairperson

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Minutes of the June 24, 2022  
Auditor Selection Committee Meeting**

## **MINUTES OF MEETING**

***SUNNY HILLS UNITS 12-15***

***DEPENDENT DISTRICT***

***Auditor Selection Committee Meeting***

***Friday, June 24, 2022***

***Sunny Hills Community Center***

***4083 Challenger Blvd***

***Sunny Hills, FL 32428***

***1:30 p.m. CST / 2:30 p.m. EST***

Present and constituting a quorum:

Larry Kaufmann

Rob Adams

Committee Member

Committee Member

Also present were:

Lynne Mullins

Jennifer Walden

Tucker Mackie

Ryan Dugan

Gary Hartman

PFM (via phone)

PFM

Kutak Rock (via phone)

Kutak Rock (via phone)

Public

### **FIRST ORDER OF BUSINESS**

#### **Call to Order and Roll Call**

The Sunny Hills Units 12-15 Dependent District Auditor Selection Committee Meeting was called to order at approximately 1:43 p.m. CST / 2:43 p.m. EST and the roll was called. The persons in attendance are outlined above.

### **SECOND ORDER OF BUSINESS**

#### **Public Comment Period**

Ms. Walden noted there were no public comments.

### **THIRD ORDER OF BUSINESS**

#### **Review and Approval of Audit Documents**

a. **Audit RFP**

b. **Instructions to Proposers**

c. **Evaluation Criteria – with and without price**

Ms. Walden explained that the audit documents need to be approved and the key item being that the Committee needs to select with or without price.

On Motion by Mr. Adams, second by Mr. Kaufmann, with all in favor, the Board of Supervisors for the Sunny Hills Units 12-15 Dependent District approved the Audit Documents with the Evaluation Criteria to include price.

#### **FOURTH ORDER OF BUSINESS**

#### **Adjournment**

On MOTION by Mr. Kaufmann, seconded by Mr. Adams, with all in favor, the June 24, 2022 Sunny Hills Units 12-15 Dependent District Auditor Selection Committee Meeting was adjourned.

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Secretary/Assistant Secretary

---

Chairperson/Vice-Chairperson

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Minutes of the November 4, 2022,  
Landowners Election**



## **MINUTES OF MEETING**

***SUNNY HILLS UNITS 12-15  
DEVELOPMENT DISTRICT  
Landowner's Election Meeting  
Friday, November 4, 2022  
Sunny Hills Community Center  
4083 Challenger Blvd  
Sunny Hills, FL 32428  
1:30 p.m. CST / 2:30 p.m. EST***

### **LANDOWNER'S ELECTION**

The Landowner's election for the Sunny Hills Development District was called to order at 4083 Challenger Rd., Sunny Hills, Florida 32428 at 1:30 p.m. on November 4, 2022. Those in attendance were Ryan Dugan as proxy holder, and Jennifer Walden, Lynne Mullins, and Tucker Mackie attending by phone.

Mr. Dugan explained that the Landowner holds one vote per acre of land owned within the District, authorizing a total of 6,411 votes.

Votes were cast as follows:

Seat 3 - Robert Adams, 6,411 Votes

With no other business to discuss, the Landowner's election was adjourned.

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**Date**

---

**Secretary/Assistant Secretary**

---

**Chair/Vice-Chair**

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Assignment of Fiscal Year 2022-2023  
Budget Funding Agreement**

## ASSIGNMENT OF FISCAL YEAR 2022/2023 BUDGET FUNDING AGREEMENT

This Assignment of that certain **SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT FISCAL YEAR 2022/2023 BUDGET FUNDING AGREEMENT** ("Assignment") is made this 9<sup>th</sup> day of December 2022, by and between **SPRING RIDGE DEVELOPMENT, L.L.C.**, a Florida limited liability company, with a mailing address of 6900 Tavistock Lakes Blvd., Suite 200, Orlando, Florida 32827 ("**Assignor**"), **THE DELTONA CORPORATION**, a Delaware corporation authorized to do business in Florida, with a mailing address of 8014 SW 135<sup>th</sup> Street Road, Ocala, FL 34473 ("**Assignee**"), and the **SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Washington County, Florida, and whose mailing address is 3501 Quadrangle Blvd., Suite 270, Orlando, Florida 32817 ("**District**").

### RECITALS

**WHEREAS**, the District is a special unit of local government established pursuant to and governed by Chapter 189, *Florida Statutes*; and

**WHEREAS**, Assignor and the District entered into that *Fiscal Year 2022/2023 Budget Funding Agreement* dated as of October 1, 2022, attached hereto as Exhibit A ("**Agreement**"), in lieu of the District levying and collecting non-ad valorem assessments to fund the District's Fiscal Year 2022/2023 budget; and

**WHEREAS**, upon assignment of the Agreement, the Assignee shall assume responsibility for the terms of use provided pursuant to the Agreement; and

**WHEREAS**, Assignor desires to assign all of its rights and obligations under the Agreement to Assignee, and Assignee desires to accept such assignment, and the District desires to express that it agrees with and has no objection to such assignment.

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

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

**2. ASSIGNMENT OF AGREEMENT.** Assignor hereby assigns to Assignee all of Assignor's rights and obligations under the Agreement incurred on or after December 21, 2022. Assignee hereby accepts the foregoing assignment and assumes all of Assignor's rights and obligations under the Agreement as of December 21, 2022. The District hereby consents to this Assignment.



3. **EFFECTIVE DATE.** This Assignment shall become effective contingent upon the closing of the sale of the property within the District from Assignor to Assignee which is planned to occur on December 9, 2022.

4. **NOTICES.** Upon this Assignment, notices pursuant to the Agreement shall be in writing and shall be delivered to the Assignee as follows:

If to the Assignee:                      The Deltona Corporation  
    8014 SW 135<sup>th</sup> Street Road  
    Ocala, FL 34473

    Attn: Sharon Hummerhielm

With copy to:                              The Deltona Corporation

    Attn: \_\_\_\_\_

If to the District:                        Sunny Hills Units 12-15 Dependent District  
    3501 Quadrangle Blvd., Suite 270  
    Orlando, FL 32817  
    Attn: District Manager

With copy to:                              Kutak Rock LLP  
    107 West College Avenue  
    Tallahassee, Florida 32301  
    Attn: District Counsel

5. **EXECUTION IN COUNTERPARTS.** This Assignment may be executed in any number of counterparts which, when taken together, shall constitute one and the same instrument.

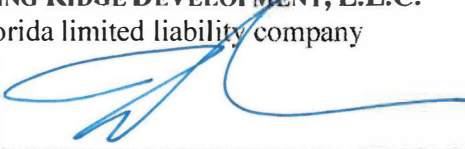
**ACKNOWLEDGED BY:**

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

  
\_\_\_\_\_  
Rob Adams, Assistant Secretary

**ASSIGNOR:**

**SPRING RIDGE DEVELOPMENT, L.L.C.**  
a Florida limited liability company

  
\_\_\_\_\_  
By: J. CRAIG CULLEN  
Its: VICE PRESIDENT



**ASSIGNEE:**

**THE DELTONA CORPORATION**  
a Delaware corporation



By: Sharon Hummerhielm

Its: Executive Vice President

**Exhibit A:** *Fiscal Year 2022/2023 Budget Funding Agreement* dated as of October 1, 2022

## Exhibit A

### SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT FISCAL YEAR 2022/2023 FUNDING AGREEMENT

This agreement ("Agreement") is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, by and between:

Sunny Hills Units 12-15 Dependent District, a special dependent established pursuant to Chapter 189, *Florida Statutes*, and located in Washington County, Florida (hereinafter "District"); and

Spring Ridge Development, LLC, a Florida limited liability company, whose address is 6900 Tavistock Lakes Blvd., Suite 200, Orlando, Florida 32827 (hereinafter "Developer")

#### RECITALS

WHEREAS, the District was established by Ordinance No. 2006-12 of the Board of County Commissioners of Washington County, Florida (hereinafter, the "County"), for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 189, *Florida Statutes*, and Washington County Ordinance No. 2006-12, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, Developer presently owns real property within the District, which property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

WHEREAS, the District is approving its proposed general fund budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("Fiscal Year 2022/2023 Budget") and transmitting said budget to the County for final adoption; and

WHEREAS, the Fiscal Year 2022/2023 Budget, which both parties recognize may be amended from time to time by the County, is attached hereto and incorporated herein by reference as Exhibit A; and

WHEREAS, the District will need a funding mechanism to enable it to proceed with its operations and services during Fiscal Year 2022/2023 as described in Exhibit A; and

WHEREAS, the Developer desires to provide such funds as are necessary to allow the District to proceed with its operations for Fiscal Year 2022/2023 as described in Exhibit A, and as may be amended from time to time by the County; and

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

1. The Developer agrees to make available to the District the monies necessary for the operation of the District as called for in the budget attached hereto as Exhibit A (as finalized and amended from time to time), within thirty (30) days of written request by the District. The funds shall be deposited in the District's general checking account. These payments are made by the Developer in lieu of taxes, fees, or assessments which might otherwise be levied or imposed by the District.

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

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

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

5. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Developer.

6. In the event that either party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

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

WITNESSED:

8. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

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

10. The Agreement shall take effect as of October 1, 2022.

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

Attest

Sunny Hills Units 12-15 Dependent  
District

Jeff P. ...  
Assistant Secretary

By:   
Loretta ...  
Its: Chair

William ...

Spring Ridge Development, LLC, a  
Florida limited liability company

By:   
Nicholas F. ...  
Its: President

EXHIBIT A: Fiscal Year 2022/2023 Budget



Sunny Hills Unit 12-15 Open. District  
FY 2023 O&M Adopted Budget

	Year To Date
	FY 2023 Adopted Budget
<b><u>Revenues</u></b>	
Developer Contributions	\$ 39,440.00
<b>Net Revenues</b>	<b>\$ 39,440.00</b>
<b><u>General &amp; Administrative Expenses</u></b>	
Supervisor Fees	\$ 200.00
Travel and Per Diem	2,500.00
Public Officials' Liability Insurance	3,000.00
Management	10,000.00
Engineering	2,000.00
District Counsel	10,000.00
Audit	4,750.00
Office Expenses	175.00
Telephone	25.00
Postage & Shipping	100.00
Copies	50.00
Legal Advertising	1,250.00
Miscellaneous	395.00
Web Site Maintenance	2,520.00
Dues, Licenses, and Fees	175.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 37,940.00</b>
<b><u>Capital Project Fund</u></b>	
District Counsel	\$ 1,000.00
Contingency	500.00
<b>Total Capital Project Expenses</b>	<b>\$ 1,500.00</b>
<b>Total Expenses</b>	<b>\$ 39,440.00</b>
<b>Income (Loss) from Operations</b>	<b>\$ -</b>
<b><u>Other Income (Expense)</u></b>	
Interest Income	\$ -
<b>Total Other Income (Expense)</b>	<b>\$ -</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Acknowledgement of Termination of Bond  
Financing Team Funding Agreement**

## ACKNOWLEDGMENT OF TERMINATION OF BOND FINANCING TEAM FUNDING AGREEMENT

THIS ACKNOWLEDGMENT OF TERMINATION (the “**Acknowledgment**”) is made the \_\_\_\_ day of \_\_\_\_\_, 2022, by **Spring Ridge Development, LLC**, whose mailing address is 6900 Tavistock Lakes Blvd., Suite 200, Orlando, Florida 32827 (the “**Developer**”) and the **Sunny Hills Units 12-15 Dependent District**, whose mailing address is c/o PFM Group Consulting LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 (the “**District**”).

### RECITALS

WHEREAS, the District and the Developer previously entered into that certain *Bond Financing Team Funding Agreement between the Sunny Hills Units 12-15 Dependent District and National Recreational Properties of Sunny Hills, LLC*, dated November 29, 2006, as amended by that certain First Amendment and that certain Second Amendment (collectively, the “**Bond Financing Team Funding Agreement**”), whereby the Developer agreed to provide funding to and/or incur expenses on behalf of the District for the District’s financing program; and

WHEREAS, the Developer hereby agrees to waive any right of repayment under the Bond Financing Team Funding Agreement and, accordingly, acknowledges that no amounts are due and owing to the Developer; and

WHEREAS, the Developer and the District desire to acknowledge that the Bond Financing Team Funding Agreement is hereby terminated.

NOW, THEREFORE, based upon good and valuable consideration and the covenant of the Developer and the District, the receipt and sufficiency of which is hereby acknowledged, the Developer and the District agree as follows:

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

**2. ACKNOWLEDGMENT OF TERMINATION.** The Developer and the District hereby acknowledge and agree that the Bond Financing Team Funding Agreement is terminated and is no longer of any force or effect upon the Developer or the District.

[remainder of page intentionally left blank]

**IN WITNESS WHEREOF**, the Developer and the District execute this Acknowledgment the day and year first written above.

**WITNESS:**

**Spring Ridge Development, LLC, a**  
Florida limited liability company

\_\_\_\_\_

\_\_\_\_\_  
[print name]

\_\_\_\_\_

\_\_\_\_\_  
[print name]

**ATTEST:**

\_\_\_\_\_

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**SUNNY HILLS UNITS 12-15**  
**DEPENDENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair / Vice Chair, Board of Supervisors

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Acknowledgement of Termination of  
Construction Funding Agreement**

## ACKNOWLEDGMENT OF TERMINATION OF CONSTRUCTION FUNDING AGREEMENT

THIS ACKNOWLEDGMENT OF TERMINATION (the “**Acknowledgment**”) is made the \_\_\_\_ day of \_\_\_\_\_, 2022, by **Spring Ridge Development, LLC**, whose mailing address is 6900 Tavistock Lakes Blvd., Suite 200, Orlando, Florida 32827 (the “**Developer**”) and the **Sunny Hills Units 12-15 Dependent District**, whose mailing address is c/o PFM Group Consulting LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817 (the “**District**”).

### RECITALS

**WHEREAS**, the District and the Developer previously entered into that certain *Construction Funding Agreement between the Sunny Hills Units 12-15 Dependent District and National Recreational Properties of Sunny Hills, LLC*, dated January 9, 2007, as amended by that certain First Amendment and that certain Second Amendment (collectively, the “**Construction Funding Agreement**”), whereby the Developer agreed to provide funding to and/or incur expenses on behalf of the District for the construction of infrastructure improvements, as described in the District’s Engineer’s Report, dated November 20, 2006; and

**WHEREAS**, the Developer hereby agrees to waive any right of repayment under the Construction Funding Agreement and, accordingly, acknowledges that no amounts are due and owing to the Developer; and

**WHEREAS**, the Developer and the District desire to acknowledge that the Construction Funding Agreement is hereby terminated.

**NOW, THEREFORE**, based upon good and valuable consideration and the covenant of the Developer and the District, the receipt and sufficiency of which is hereby acknowledged, the Developer and the District agree as follows:

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

**2. ACKNOWLEDGMENT OF TERMINATION.** The Developer and the District hereby acknowledge and agree that the Construction Funding Agreement is terminated and is no longer of any force or effect upon the Developer or the District.

[remainder of page intentionally left blank]

**IN WITNESS WHEREOF**, the Developer and the District execute this Acknowledgment the day and year first written above.

**WITNESS:**

**Spring Ridge Development, LLC, a**  
Florida limited liability company

\_\_\_\_\_

\_\_\_\_\_  
[print name]

\_\_\_\_\_

\_\_\_\_\_  
[print name]

**ATTEST:**

**SUNNY HILLS UNITS 12-15**  
**DEPENDENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair / Vice Chair, Board of Supervisors

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Fiscal Year 2022 Audit Engagement Letter**





**Carr, Riggs & Ingram, LLC**  
Certified Public Accountants  
500 Grand Boulevard  
Suite 210  
Miramar Beach, Florida 32550

(850) 837-3141  
(850) 654-4619 (fax)  
CRLcpa.com

August 22, 2022

Sunny Hills Units 12-15 Dependent District  
c/o PFM Group Consulting LLC  
3501 Quadrangle Blvd, Suite 270  
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Sunny Hills Units 12-15 Dependent District (the "District") for the year ended September 30, 2022.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the ended September 30, 2022. Accounting standards generally accepted in the United States of America (GAAP) 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 (GAAS). 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there

is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS 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 your accounting records of the District and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or 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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables



and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- A presumed fraud risk according to professional standards relating to revenue recognition.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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*.

#### **Other Services**

We will also assist in preparing the financial statements and related notes of the District in conformity with accounting principles generally accepted in the United States of America 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*. We will perform the services in accordance with applicable professional 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.

We will also examine the District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, as of September 30, 2022. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. Our report will be addressed to the Board of Supervisors of the District. 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. If our opinion 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 may withdraw from this engagement.

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. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

#### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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. 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 GAAS and *Government Auditing Standards*.

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 of each opinion unit taken as a whole.

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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 Scope and 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.

#### **Engagement Administration, Fees, and Other**

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

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Carr, Riggs & Ingram, LLC 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 Florida Auditor general or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the 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 Carr, Riggs & Ingram, LLC 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.

**Public Records.** Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that 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 completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy (except as required by regulation or professional standard to maintain such records) any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in

possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

**IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:**

**PFM Group Consulting LLC  
3501 Quadrangle Blvd, Suite 270  
Orlando, FL, 32817  
TELEPHONE: (407) 723-5900  
EMAIL: [recordrequest@pfm.com](mailto:recordrequest@pfm.com)**

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Florida Auditor General. 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.

K. Alan Jowers is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately December 1, 2022, to issue a draft report no later than May 1, 2023, and to issue our final reports no later than May 31, 2023.

Our fee for these services will be \$4,500. This agreement provides for a contract period of one (1) year with the option for a one-year extension upon the written agreement of the parties. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be provided in sufficient detail to demonstrate compliance with the terms discussed herein. In accordance with our firm policies, work may be suspended if your account becomes 30 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. This agreement may be terminated at-will by either party with 30 days' written notice. The District will pay all invoices for services rendered prior to the date of the notice 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 before we incur the additional costs.

#### **Dispute Resolution**

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice



being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its Dispute Resolution Rules for Professional Accounting and Related Services Disputes. The costs of any mediation proceedings shall be shared equally by all parties.

### **Limitation of Liability**

EXCEPT AS PROVIDED IN THIS AGREEMENT, CRI SHALL NOT BE LIABLE FOR INCIDENTAL, CONSEQUENTIAL, EXEMPLARY, SPECIAL, PUNITIVE OR ANCILLARY DAMAGES OF ANY KIND ALLEGED AS A RESULT OF ANY CAUSE OF ACTION FROM THIS AGREEMENT, WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT OR OTHERWISE. UNLESS OTHERWISE STATED IN THIS AGREEMENT, BOTH CRI AND YOU AGREE THAT THE TOTAL CUMULATIVE LIABILITY OF CRI (INCLUDING ITS EMPLOYEES, DIRECTORS, OFFICERS OR AGENTS), SHALL NOT EXCEED THE AMOUNT OF FEES EARNED BY CRI RELATED TO THIS ENGAGEMENT DURING THE TWELVE MONTHS PRECEDING THE EVENT GIVING RISE TO THE CLAIM, AS SUCH AMOUNT SHALL SERVE AS A REASONABLE PROSPECTIVE ESTIMATE OF ANY DAMAGES WHICH YOU MAY SUFFER THROUGH ANY BREACH BY CRI OF THE TERMS OF THIS AGREEMENT, AS SUCH DAMAGES MAY BE SPECULATIVE OR IMPOSSIBLE TO CALCULATE. IF THERE ARE UNPAID FEES OWED TO CRI, THIS CUMULATIVE LIABILITY WILL BE REDUCED BY THE VALUE OF THE UNPAID FEES WITH NO ADDITIONAL INTEREST OR CHARGES, AS CRI RETAINS THE RIGHT TO OFFSET ANY SUMS CLAIMED AS DUE AND OWED BY YOU, BY ANY SUMS TO WHICH IT IS LEGALLY ENTITLED. THIS LIMITATION SHALL APPLY WHETHER OR NOT FURTHER DAMAGES ARE FORESEEABLE, OR WHETHER EITHER PARTY (OR ITS EMPLOYEES, AGENTS, OFFICERS OR DIRECTORS) HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

### **Governing Law; Venue**

This agreement and performance hereunder shall be governed by the laws of the State of Florida, without reference to any conflict of laws rules or principles. Any action or proceeding arising from or relating to this agreement must be brought in a state or federal court having jurisdiction in Washington County, Florida, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses to venue and jurisdiction including *forum non conveniens*.

### **Statute of Limitations**

The parties agree that there shall be a one-year statute of limitation (from the delivery of the service or termination of the contract) for the filing of any requests for arbitration, lawsuit, or proceeding related to this agreement. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the contract, whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

### **Disclosure**

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account including service providers located outside of the United States. We may share confidential information about you with these service providers, but remain committed to



maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. Furthermore, we will remain responsible for the work provided by any such third-party service providers. By signing this letter, you consent to allow us to disclose your financial information, if applicable, or other information to our service providers located abroad. If you want to limit the amount of information that may be disclosed to any third-party service provider, please notify us in writing as an attachment to this letter.

### **Electronic Data Communication and Storage and Use of Third Party Service Provider**

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, LLC  
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Sunny Hills Units 12-15 Dependent District.

Management Signature:

Governance Signature:

*Jeff L. Walden*

*Jay Kaufman*

Title: SENIOR DISTRICT MANAGER Title: CHAIRMAN

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Funding Request  
78-86**

# SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT

12051 Corporate Boulevard, Orlando, FL 32817

(407) 723-5900

## Funding Request 78

6/9/2022

Item No.	Payee	Invoice Number	FY 2022 Amount
1	<b>VGlobalTech</b>		
	May Website maintenance	3871	\$ 110.00
	April website maintenance	3791	\$ 110.00
	March Quarterly Audit	3721	\$ 300.00
2	<b>PFM Group Consulting</b>		
	May DM fees	DM-05-2022-45	\$ 833.33
	June DM fees	DM-06-2022-42	\$ 833.33
	April postage	OE-EXP-05-048	\$ 23.40
<b>TOTAL</b>			<b>\$ 2,210.06</b>

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Secretary/Assistant Secretary

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Chairperson

# SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT

12051 Corporate Boulevard, Orlando, FL 32817

(407) 723-5900

## Funding Request 79

7/12/2022

Item No.	Payee	Invoice Number	FY 2022 Amount
1	<b>Neves Media Publishing</b> Legal Ad June 2022	2022-58917	\$ 112.00
2	<b>PFM Group Consulting</b> May postage	OE-EXP-06-0042	\$ 1.06
3	<b>Kutak Rock LLP</b> General Counsel	3067740	\$ 120.00
4	<b>VGlobalTech</b> Jun Website maintenance	3961	\$ 110.00
	July website maintenance	4091	\$ 110.00
	July Quarterly Audit	4048	\$ 300.00
<b>TOTAL</b>			<b>\$ 753.06</b>

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Secretary/Assistant Secretary

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Chairperson

# SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT

12051 Corporate Boulevard, Orlando, FL 32817

(407) 723-5900

## Funding Request 80

7/29/2022

Item No.	Payee	Invoice Number	FY 2022 Amount
1	<b>PFM Group Consulting</b>		
	July DM fees	DM-07-2022-42	\$ 833.33
	June postage	OE-EXP-07-00039	\$ 2.65
2	<b>Kutak Rock LLP</b>		
	General Counsel	3081753	\$ 707.00
		<b>TOTAL</b>	<b>\$ 1,542.98</b>

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Secretary/Assistant Secretary

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Chairperson

# SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT

12051 Corporate Boulevard, Orlando, FL 32817

(407) 723-5900

## Funding Request 81

8/31/2022

Item No.	Payee	Invoice Number	FY 2022 Amount
1	<b>PFM Group Consulting</b>		
	Billable Expenses	120877	\$ 891.90
	August DM fees	DM-08-2022-42	\$ 833.33
2	<b>VGlobalTech</b>		
	Aug Website maintenance	4170	\$ 110.00
		<b>TOTAL</b>	<b>\$ 1,835.23</b>

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Secretary/Assistant Secretary

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Chairperson

# SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT

12051 Corporate Boulevard, Orlando, FL 32817

(407) 723-5900

## Funding Request 82

9/19/2022

Item No.	Payee	Invoice Number	FY 2022 Amount
1	<b>Egis Insurance</b> Insurance Policy Renewal	16666	\$ 3,587.00
2	<b>PFM Group Consulting</b> September DM fees August postage	DM-09-2022-042 OE-EXP-09-2022-31	\$ 833.37 \$ 3.42
3	<b>VGlobalTech</b> Sep Website maintenance	4250	\$ 110.00
		<b>TOTAL</b>	<b>\$ 4,533.79</b>

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Secretary/Assistant Secretary

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Chairperson



# SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT

12051 Corporate Boulevard, Orlando, FL 32817

(407) 723-5900

## Funding Request 83

10/5/2022

Item No.	Payee	Invoice Number	FY 2022 Amount	FY 2023 Amount
1	<b>PFM Group Consulting</b> October DM fees	DM-10-2022-45		\$ 833.33
2	<b>Kutak Rock LLP</b> General Counsel	3111000	\$ 58.00	
			\$58.00	\$ 833.33
		<b>TOTAL</b>	<b>\$891.33</b>	

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Secretary/Assistant Secretary

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Chairperson

# SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT

12051 Corporate Boulevard, Orlando, FL 32817

(407) 723-5900

## Funding Request 84

11/7/2022

Item No.	Payee	Invoice Number	FY 2022 Amount	FY 2023 Amount
1	<b>Florida Department of Ecomonic Opportunity</b> Special District Fee FY23	86950		\$ 175.00
2	<b>Kutak Rock LLP</b> General Counsel	3124667	\$ 199.00	
3	<b>VGlobalTech</b> Oct website maintenance	4373		\$ 110.00
	Quarterly Audit	4333	\$ 300.00	
			\$499.00	\$ 285.00
		<b>TOTAL</b>	<b>\$784.00</b>	

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Secretary/Assistant Secretary

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Chairperson

# SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT

12051 Corporate Boulevard, Orlando, FL 32817

(407) 723-5900

## Funding Request 85

11/30/2022

Item No.	Payee	Invoice Number	FY 2023 Amount
1	<b>PFM Group Consulting</b>		
	November DM fees	DM-11-2022-45	\$ 833.33
	Postage October 2022	OE-EXP-11-2022-27	\$ 1.71
2	<b>Kutak Rock LLP</b>		
	General Counsel	3140921	\$ 1,242.00
			\$ 2,077.04
		<b>TOTAL</b>	<b>\$ 2,077.04</b>

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Secretary/Assistant Secretary

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Chairperson

# SUNNY HILLS UNITS 12-15 DEPENDENT DISTRICT

3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817

(407) 723-5900

## Funding Request 86

12/5/2022

Item No.	Payee	Invoice Number	FY 2023 Amount
1	<b>VGlobalTech</b>		
	Website Maintenance - Dec 2022	4569	\$ 110.00
	Website Maintenance - Nov 2022	4448	\$ 110.00
	Quarterly Website audit - Oct-Dec 2022	4561	\$ 300.00
			\$ 520.00
		<b>TOTAL</b>	<b>\$ 520.00</b>

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Secretary/Assistant Secretary

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Chairperson

**SUNNY HILLS UNITS 12-15  
DEPENDENT DISTRICT**

**Statements of the  
District's Financial Position**

**Sunny Hills Unit 12-15 Depen. District**

Statement of Financial Position  
As of 11/30/2022

	General Fund	Capital Projects	Total
<b><u>Assets</u></b>			
<b><u>Current Assets</u></b>			
General Checking Account	\$ 2,430.03		\$ 2,430.03
Accounts Receivable - Due from Developer	2,861.04		2,861.04
Total Current Assets	\$ 5,291.07	\$ -	\$ 5,291.07
 <b>Total Assets</b>	 <b>\$ 5,291.07</b>	 <b>\$ -</b>	 <b>\$ 5,291.07</b>
<b><u>Liabilities and Net Assets</u></b>			
<b><u>Current Liabilities</u></b>			
Accounts Payable	\$ 3,694.37		\$ 3,694.37
Deferred Revenue	2,861.04		2,861.04
Total Current Liabilities	\$ 6,555.41	\$ -	\$ 6,555.41
 <b>Total Liabilities</b>	 <b>\$ 6,555.41</b>	 <b>\$ -</b>	 <b>\$ 6,555.41</b>
 <b><u>Net Assets</u></b>			
Net Assets, Unrestricted	\$ (4,537.99)		\$ (4,537.99)
Net Assets - General Government	5,635.60		5,635.60
Current Year Net Assets - General Government	(2,361.95)		(2,361.95)
Net Assets, Unrestricted		\$ (157.76)	(157.76)
Net Assets, Unrestricted		157.76	157.76
<b>Total Net Assets</b>	<b>\$ (1,264.34)</b>	<b>\$ -</b>	<b>\$ (1,264.34)</b>
 <b>Total Liabilities and Net Assets</b>	 <b>\$ 5,291.07</b>	 <b>\$ -</b>	 <b>\$ 5,291.07</b>

**Sunny Hills Unit 12-15 Depen. District**  
Statement of Activities  
As of 11/30/2022

	General Fund	Capital Projects	Total
<b><u>Revenues</u></b>			
Developer Contributions	\$ 4,420.33		\$ 4,420.33
Total Revenues	<u>\$ 4,420.33</u>	<u>\$ -</u>	<u>\$ 4,420.33</u>
<b><u>Expenses</u></b>			
Public Officials' Liability Insurance	\$ 3,587.00		\$ 3,587.00
Management	1,666.66		1,666.66
District Counsel	1,242.00		1,242.00
Postage & Shipping	1.71		1.71
Web Site Maintenance	110.00		110.00
Dues, Licenses, and Fees	175.00		175.00
Total Expenses	<u>\$ 6,782.37</u>	<u>\$ -</u>	<u>\$ 6,782.37</u>
<b><u>Other Revenues (Expenses) &amp; Gains (Losses)</u></b>			
Interest Income	\$ 0.09		\$ 0.09
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 0.09</u>	<u>\$ -</u>	<u>\$ 0.09</u>
<b>Change In Net Assets</b>	<b>\$ (2,361.95)</b>	<b>\$ -</b>	<b>\$(2,361.95)</b>
<b>Net Assets At Beginning Of Year</b>	<b><u>\$ 1,097.61</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,097.61</u></b>
<b>Net Assets At End Of Year</b>	<b><u><u>\$ (1,264.34)</u></u></b>	<b><u><u>\$ -</u></u></b>	<b><u><u>\$(1,264.34)</u></u></b>

**Sunny Hills Unit 12-15 Depen. District**

Budget to Actual

For the Month Ending 11/30/2022

	Year To Date			FY 2023 Adopted Budget
	Actual	Budget	Variance	
<b><u>Revenues</u></b>				
Developer Contributions	\$ 4,420.33	\$6,573.34	\$(2,153.01)	\$ 39,440.00
<b>Net Revenues</b>	<b>\$ 4,420.33</b>	<b>\$6,573.34</b>	<b>\$(2,153.01)</b>	<b>\$ 39,440.00</b>
<b><u>General &amp; Administrative Expenses</u></b>				
Supervisor Fees	\$ -	\$ 33.34	\$ (33.34)	\$ 200.00
Public Officials' Liability Insurance	3,587.00	633.34	2,953.66	3,800.00
Management	1,666.66	1,666.66	-	10,000.00
Engineering	-	333.34	(333.34)	2,000.00
District Counsel	1,242.00	1,666.66	(424.66)	10,000.00
Audit	-	791.66	(791.66)	4,750.00
Travel and Per Diem	-	416.66	(416.66)	2,500.00
Telephone	-	4.16	(4.16)	25.00
Postage & Shipping	1.71	16.66	(14.95)	100.00
Copies	-	8.34	(8.34)	50.00
Legal Advertising	-	208.34	(208.34)	1,250.00
Miscellaneous	-	65.84	(65.84)	395.00
Office Supplies	-	29.16	(29.16)	175.00
Web Site Maintenance	110.00	420.00	(310.00)	2,520.00
Dues, Licenses, and Fees	175.00	29.16	145.84	175.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ 6,782.37</b>	<b>\$6,323.32</b>	<b>\$ 459.05</b>	<b>\$ 37,940.00</b>
<b><u>General &amp; Administrative Expenses</u></b>				
District Counsel	\$ -	\$ 166.66	\$ (166.66)	\$ 1,000.00
Contingency	-	83.36	(83.36)	500.00
<b>Total General &amp; Administrative Expenses</b>	<b>\$ -</b>	<b>\$ 250.02</b>	<b>\$ (250.02)</b>	<b>\$ 1,500.00</b>
<b>Total Expenses</b>	<b>\$ 6,782.37</b>	<b>\$6,573.34</b>	<b>\$ 209.03</b>	<b>\$ 39,440.00</b>
<b>Income (Loss) from Operations</b>	<b>\$(2,362.04)</b>	<b>\$ -</b>	<b>\$(2,362.04)</b>	<b>\$ -</b>
<b><u>Other Income (Expense)</u></b>				
Interest Income	\$ 0.09	\$ -	\$ 0.09	\$ -
<b>Total Other Income (Expense)</b>	<b>\$ 0.09</b>	<b>\$ -</b>	<b>\$ 0.09</b>	<b>\$ -</b>
<b>Net Income (Loss)</b>	<b>\$(2,361.95)</b>	<b>\$ -</b>	<b>\$(2,361.95)</b>	<b>\$ -</b>