CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT

MIAMI-DADE COUNTY

REGULAR BOARD MEETING
NOVEMBER 12, 2024
6:30 P.M.

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33024

www.centurygardenscdd.org
786.347.2700 ext. 2027 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
Mater Gardens Academy Charter School-Cafeteria Room
9010 NW 178th Lane
Miami, Florida 33018
REGULAR BOARD MEETING
November 12, 2024
6:30 p.m.

A. Call to Order
B. Proof of Publication…….Page 1
C. Establish Quorum
D. Additions or Deletions to Agenda
E. Comments from the Public for Items Not on the Agenda
F. Approval of Minutes
   1. June 11, 2024 Regular Board Meeting & Public Hearing……..Page 2
G. Old Business
   1. Staff Report, as Required
H. New Business
   1. Discussion Regarding Aquatic Maintenance Increase Letter (Allstate Resource Mgmt. 3%)…...Page 6
   2. Consider Resolution No. 2024-06 – Adopting Fiscal Year 2023/2024 Amended Budget.……Page 7
   3. 2024 Legislative Session Memorandums (BCLMR)…….…….Page 14
   4. Consider Resolution No. 2024-07 – Adopting Goals and Objectives…….……Page 19
I. Auditor Selection Committee
   1. Ranking of Proposals/Consider Selection of an Auditor…….……...Page 23
J. Administrative & Operational Matters
   1. Update: Miami-Dade County Supervisor of Elections 2024 Qualified Candidate Results
   2. Financials……....Page 47
K. Board Member & Staff Closing Comments
L. Adjourn

Publication Date	Subcategory
2024-09-20	Miscellaneous Notices

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025 REGULAR MEETING SCHEDULE
NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the Century Gardens Community Development District (the "District") will hold Regular Meetings in the Mater Gardens Academy Charter School Meeting Room, located at 9010 NW 178th Lane, Miami, Florida 33018, at 6:30 p.m. on the following dates:
October 8, 2024
November 12, 2024
March 11, 2025
April 8, 2025
May 13, 2025
June 10, 2025
September 9, 2025
The purpose of these meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for Community Development Districts. A copy of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at 786-347-2700 ext. 2027 and/or toll free at 1-877-737-4922.
From time to time one or two Board members may participate by telephone; therefore a speaker telephone will be present at the meeting location so that the Board members may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.
If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.
In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 786-347-2700 ext. 2027 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.
Meetings may be cancelled from time to time without advertised notice.
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
www.centurygardenscdd.org
IPL0194841
Sep 20 2024

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING & PUBLIC HEARING
JUNE 11, 2024

NOTE: Due to severe weather including flash flooding, the District Manager and District Counsel called-in to the June 11, 2024, Regular Board Meeting. The District Manager confirmed that Board Supervisors were physically present at the advertised meeting location.

A. CALL TO ORDER

The June 11, 2024, Regular Board Meeting of the Century Gardens Community Development District (the "District") was called to order at 6:31 p.m. in Mater Gardens Academy Charter School Cafeteria located at 9010 NW 178th Lane, Miami, Florida 33018.

B. PROOF OF PUBLICATION

Proof of publication was presented which showed that notice of the Regular Board Meeting had been published in the *Miami Daily Business Review* on September 29, 2023, as part of the District's Fiscal Year 2023/2024 Regular Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

It was determined that the attendance of Chairman Nildo Ruiz, and Vice Chairwoman Paola Batic, and Supervisors Abel Fernandez (who arrived at 6:48 p.m.) and Alexander Morales constituted a quorum and it was in order to proceed with the meeting:

Staff in attendance included: District Manager Nancy Nguyen (via conference call) of Special District Services, Inc.; and General Counsel Ginger Wald (via conference call) of Billing, Cochran, Lyles, Mauro & Ramsey, P.A

D. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. May 14, 2024, Regular Board Meeting Minutes

The minutes of the May 14, 2024, Regular Board Meeting were presented for approval.

Ms. Nguyen indicated that she would like to add the language below after the second motion under Item D. Additions or Deletions to the Agenda.

> Ms. Nguyen, Notary Public in the State of Florida, administered the Oath of Office to Mr. Morales. Following the meeting, Ms. Nguyen will review the duties and

responsibilities as a Board member with emphasis on the Sunshine law, Financial Disclosure for Public Officials (2023 Form 1 must be completed electronically through the Florida Commission on Ethics Electronic Financial Disclosure Management System within thirty (30) days of appointment), and the Code of Ethics for Public Officials.

A **MOTION** was made by Ms. Batic, seconded by Mr. Ruiz and unanimously passed approving the minutes of the May 14, 2024, Regular Board Meeting, as amended.

NOTE: At approximately 6:35 p.m., Ms. Nguyen recessed the Regular Meeting and simultaneously opened the Public Hearing.

G. PUBLIC HEARING

1. Proof of Publication

Ms. Nguyen presented proof of publication that notice of the Public Hearing had been published in the *Miami Herald* on May 22, 2024, and May 29, 2024, as legally required.

2. Receive Public Comments on Fiscal Year 2024/2025 Final Budget

Ms. Nguyen opened the public comment portion of the Public Hearing to receive comments on the 2024/2025 fiscal year final budget and non-ad valorem special assessments. There being no comments, Ms. Nguyen closed the public comment portion of the Public Hearing.

3. Consider Resolution No. 2024-04 – Adopting a Fiscal Year 2024/2025 Final Budget

Ms. Nguyen presented Resolution No. 2024-04, entitled:

RESOLUTION NO. 2024-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2024/2025 FINAL BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Nguyen stated that the document provides for approving and adopting the fiscal year 2024/2025 final budget and the non-ad valorem special assessment tax roll. A discussion ensued after which:

A **MOTION** was made by Ms. Batic, seconded by Mr. Morales and unanimously passed to approve and adopt Resolution No. 2024-04, as presented; thereby setting the 2024/2025 final budget and non-ad valorem special assessment tax roll.

NOTE: At approximately 6:36 p.m., Ms. Nguyen closed the Public Hearing and simultaneously reconvened the Regular Meeting.

H. OLD BUSINESS

1. Staff Report, as Required

There was no old business to discuss at this time.

I. NEW BUSINESS

1. Consider Resolution No. 2024-05 – Adopting a Fiscal Year 2024/2025 Meeting Schedule

Ms. Nguyen presented Resolution No. 2024-05, entitled:

RESOLUTION NO. 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2024/2025 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Ms. Nguyen provided an explanation for the document. A discussion ensued after which:

A **MOTION** was made by Ms. Batic, seconded by Mr. Ruiz and unanimously passed to approve and adopt Resolution No. 2024-05, as presented; thereby setting the 2024/2025 regular meeting schedule and authorizing the publication of the annual meeting schedule, as required by law.

2. Consider Appointment of Audit Committee & Approval of Evaluation Criteria

Ms. Nguyen stated that an audit was required for the District's fiscal year ending September 30, 2024, and it would be in order for the Board of Supervisors (the "Board") to appoint an Audit Committee to commence the auditor selection process pursuant to 218.391, *Florida Statutes*.

A **MOTION** was made by Mr. Morales, seconded by Mr. Ruiz and unanimously passed to appoint the Board as the Audit Committee.

At approximately 6:42 p.m., Ms. Nguyen recessed the Regular Board Meeting and simultaneously called to order a meeting of the Audit Committee to review and approve criteria for selection of an auditor and to authorize advertising for request for proposals. Ms. Nguyen presented the selection criteria information and an outline of material for the Request for Audit Proposals for the District. A discussion ensued after which:

A **MOTION** was made by Mr. Ruiz, seconded by Ms. Batic and unanimously passed to approve the criteria for the selection of an auditor, as presented, and instructed the District Manager to proceed, as required, to advertise for requests for proposals ("RFP") for the fiscal years September 30, 2024, 2025 and 2026; and to include in the proposal package an option for an additional 2-year renewal (2027 and 2028).

There being no further business to conduct at this time by the Audit Committee, Ms. Nguyen adjourned the Audit Committee Meeting and simultaneously reconvened the Regular Board Meeting of the District at approximately 6:45 p.m.

Ms. Nguyen stated that it would be appropriate for the Board to accept the actions of the Audit Committee as outlined herein above.

A **MOTION** was made by Ms. Batic, seconded by Mr. Morales and unanimously passed to accept the actions of the Audit Committee.

J. ADMINISTRATIVE MATTERS

1. Financial Report

Ms. Nguyen presented the financials in the meeting book and briefly reviewed them with the Board emphasizing that there was approximately $247,118 of available funds as of May 31, 2024.

K. BOARD MEMBER & STAFF CLOSING COMMENTS

NOTE: Mr. Fernandez arrived at approximately 6:48 p.m.

Ms. Batic stated that following the comments from the resident in attendance during the last Board meeting, she drove by the lake located on NW 88th Place, between SW 184th Street and NW 182nd Street. Ms. Batic explained that she noticed what appeared to be black oil. Ms. Batic requested that the aquatic maintenance contractor provide the District with images and a report of their observations as to what this substance is and how to clean it up. Ms. Nguyen acknowledged Ms. Batic's request.

Board members were reminded of the importance of electronically completing their individual 2023 Statement of Financial Interests Form 1 through the Florida Commission on Ethics Electronic Financial Disclosure Management System (EFDMS).

There were no additional Board Member comments at this time.

L. ADJOURNMENT

There being no further business to come before the Board, a **MOTION** was made Ms. Batic, seconded by Mr. Ruiz and unanimously passed adjourning the meeting at 6:53 p.m.

ATTESTED BY:

Secretary/Assistant Secretary	**Chairperson/Vice Chairperson**

Allstate
RESOURCE MANAGEMENT, INC.

6900 S.W. 21st Court . Building 9 . Davie, FL 33317
Toll-Free: 800.270.6558 . Local: 954.382.9766 . Fax: 954.382.9770
Email: info@allstatemanagement.com

Thank you to all our customers. We appreciate the opportunity to serve your communities and municipalities. Many of you have been with us for over fifteen years.

We understand budgets are tight and with the current climate of inflation they may get even tighter. With this in mind we are only moving forward with a 3% increase for 2025. Please do not hesitate to contact us with any questions or concerns.

RESOLUTION NO. 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET ("AMENDED BUDGET"), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Century Gardens Community Development District (the "District") is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

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

Section 1. The Amended Budget for Fiscal Year 2023/2024 attached hereto as Exhibit "A" is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 12th day of November, 2024.

ATTEST:

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT

By:_____
Secretary/Assistant Secretary

By:_____
Chairperson/Vice Chairperson

Century Gardens
Community Development District

Amended Final Budget For
Fiscal Year 2023/2024
October 1, 2023 - September 30, 2024

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AMENDED FINAL BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Administrative Assessments	86,349	**87,744**	87,744
Maintenance Assessments	73,697	**73,697**	73,697
Debt Assessments (Series 2007)	81,002	**81,002**	81,002
Debt Assessments (Series 2014)	348,166	**348,166**	348,166
Debt Assessments (Series 2019)	117,273	**117,273**	117,273
Other Revenues	0	**0**	0
Interest Income	480	**14,450**	14,424
TOTAL REVENUES	**$ 706,967**	**$ 722,332**	**$ 722,306**
EXPENDITURES			
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	5,000	**3,200**	3,200
Payroll Taxes	400	**245**	245
Management	28,848	**28,848**	28,848
Secretarial	4,200	**4,200**	4,200
Legal	9,000	**11,500**	9,964
Assessment Roll	6,000	**4,000**	4,000
Audit Fees	4,000	**4,000**	4,000
Insurance	6,800	**6,874**	6,874
Legal Advertisements	700	**3,500**	2,514
Miscellaneous	1,125	**1,125**	1,031
Postage	275	**340**	322
Office Supplies	725	**500**	434
Dues & Subscriptions	175	**175**	175
Trustee Fees	11,900	**11,900**	7,531
Continuing Disclosure Fee	500	**500**	500
Website Management	2,000	**2,000**	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 81,648**	**$ 82,907**	**$ 75,838**
MAINTENANCE EXPENDITURES			
Lawn/Landscape Maintenance	33,000	**41,000**	36,849
Aquatic Lake Maintenance	5,200	**5,250**	4,849
Preserve Area	1,000	**500**	0
Irrigation Maintenance	3,500	**1,500**	160
Miscellaneous Maintenance	5,760	**3,000**	1,083
Electricity	3,300	**2,600**	2,281
Engineering/Inspections	2,000	**2,000**	1,505
Field Operations Management	1,500	**1,500**	1,500
Palm Treatment - Maint./Replacement	3,500	**2,500**	1,615
Pressure Cleaning	2,000	**2,000**	1,350
Improvements - Landscape/Forestry	6,115	**3,000**	0
Improvements - Reserve Contingency	2,400	**1,500**	0
TOTAL MAINTENANCE EXPENDITURES	**$ 69,275**	**$ 66,350**	**$ 51,192**
TOTAL EXPENDITURES	**$ 150,923**	**$ 149,257**	**$ 127,030**
REVENUES LESS EXPENDITURES	**$ 556,044**	**$ 573,075**	**$ 595,276**
Bond Payments (Series 2007)	(76,385)	**(77,201)**	(77,201)
Bond Payments (Series 2014)	(327,276)	**(331,832)**	(331,832)
Bond Payments (Series 2019)	(111,350)	**(111,771)**	(111,771)
BALANCE	**$ 41,033**	**$ 52,271**	**$ 74,472**
County Appraiser & Tax Collector Fee	(13,678)	**(6,806)**	(6,806)
Discounts For Early Payments	(27,355)	**(26,343)**	(26,343)
Excess/ (Shortfall)	**$ -**	**$ 19,122**	**$ 41,323**
Carryover From Prior Year		**0**	0
Net Excess/ (Shortfall)	**$ -**	**$ 19,122**	**$ 41,323**

FUND BALANCE AS OF 9/30/23	$177,580
FY 2023/2024 ACTIVITY	$19,122
FUND BALANCE AS OF 9/30/24	$196,702

AMENDED FINAL BUDGET

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2007)
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Interest Income	100	**4,600**	4,562
NAV Tax Collection	76,385	**77,201**	77,201
Total Revenues	**$ 76,485**	**$ 81,801**	**$ 81,763**
EXPENDITURES			
Principal Payments	40,000	**40,000**	40,000
Interest Payments	36,313	**37,623**	37,623
Bond Redemption	172	**0**	0
Total Expenditures	**$ 76,485**	**$ 77,623**	**$ 77,623**
Excess/ (Shortfall)	**$ -**	**$ 4,178**	**$ 4,140**

FUND BALANCE AS OF 9/30/23	$88,131
FY 2023/2024 ACTIVITY	$4,178
FUND BALANCE AS OF 9/30/24	$92,309

Notes
Reserve Fund Balance = $38,306*. Revenue Fund Balance = $54,003*.
Revenue Fund Balance To Be Used To Make 11/1/2024 Interest Payment Of $17,801.
* Approximate Amounts

Series 2007 Bond Information

Original Par Amount =	$1,145,000	Annual Principal Payments Due:
Interest Rate =	5.05%	May 1st
Issue Date =	March 2007	Annual Interest Payments Due:
Maturity Date =	May 2037	May 1st & November 1st
Par Amount As Of 9/30/24 =	$705,000	

AMENDED FINAL BUDGET

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2014-SERIES 2024)
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Interest Income	100	**18,600**	18,572
Bond Proceeds (2024)	0	**1,500,000**	1,500,000
Premium (2024)	0	**61,619**	61,619
NAV Tax Collection	327,276	**331,832**	331,832
Total Revenues	**$ 327,376**	**$ 1,912,051**	**$ 1,912,023**
EXPENDITURES			
Principal Payments (2014)	170,000	**170,000**	170,000
Interest Payments (2014)	66,300	**79,151**	79,151
Cost Of Bond Issuance (2024)	0	**163,825**	163,825
Extraordinary Principal Payments/Bond Redemption	91,076	**1,865,000**	1,865,000
Total Expenditures	**$ 327,376**	**$ 2,277,976**	**$ 2,277,976**
Excess/Shortfall	**$ -**	**$ (365,925)**	**$ (365,953)**

FUND BALANCE AS OF 9/30/23	$408,058
FY 2023/2024 ACTIVITY	($365,925)
FUND BALANCE AS OF 9/30/24	$42,133

Notes
Interest Account Balance = $30,891*. Revenue Fund Balance = $11,242*.
Revenue Fund Balance To Be Used To Make 11/1/2024 Interest Payment Of $30,208 and

* Approximate Amounts

Series 2024 Refunding Bond Information

Original Par Amount =	$1,500,000	Annual Principal Payments Due:
Interest Rate =	5.00%	May 1st
Issue Date =	June 2024	Annual Interest Payments Due:
Maturity Date =	May 2034	May 1st & November 1st
Par Amount As Of 9/30/24 =	$1,500,000	

AMENDED FINAL BUDGET

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2019)
FISCAL YEAR 2023/2024
OCTOBER 1, 2023 - SEPTEMBER 30, 2024

REVENUES	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
Interest Income	100	**4,590**	4,553
NAV Tax Collection	111,350	**111,771**	111,771
Total Revenues	**$ 111,450**	**$ 116,361**	**$ 116,324**
EXPENDITURES			
Principal Payments	34,000	**32,000**	32,000
Interest Payments	77,328	**77,948**	77,948
Bond Redemption	122	**0**	0
Total Expenditures	**$ 111,450**	**$ 109,948**	**$ 109,948**
Excess/Shortfall	**$ -**	**$ 6,413**	**$ 6,376**

FUND BALANCE AS OF 9/30/23	$107,411
FY 2023/2024 ACTIVITY	$6,413
FUND BALANCE AS OF 9/30/24	$113,824

Notes
Reserve Fund Balance = $27,837*. Revenue Fund Balance = $85,987*.
Revenue Fund Balance To Be Used To Make 11/1/2024 Principal Payment Of $34,000
And Interest Payment Of $38,664 (Total Of $72,664).
* Approximate Amounts

Series 2019 Bond Information

Original Par Amount =	$1,733,000	Annual Principal Payments Due:
Interest Rate =	3.6% - 5.0%	November 1st
Issue Date =	January 2019	Annual Interest Payments Due:
Maturity Date =	November 2049	May 1st & November 1st
Par Amount As Of 9/30/24 =	$1,611,000	

MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
District Counsel

DATE: July 12, 2024

RE: 2024 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter 2024 – 136, Laws of Florida (HB 7013). The legislation establishes a 12-year term limit for members of popularly elected bodies governing independent special districts, excluding terms starting before November 5, 2024, and excluding certain districts. Supervisors of Community Development Districts (CDDs) do not have term limits. The act provides that the boundaries of independent special districts may only be changed by general law or special act. The law revises criteria for declaring special districts inactive, to include those with no revenue, expenditures, or debt for five consecutive fiscal years, and extends the objection period for proposed inactive status declarations from 21 to 30 days. The law stipulates that a special district deemed inactive can only use funds to service outstanding debt and fulfill existing bond covenants and contractual obligations. Additionally, the law repeals section 163.3756, F.S., to align the regulations for Community Redevelopment Agencies (CRAs) with those applicable to other special districts. The bill repeals sections 165.0615 and 190.047, F.S., which allow independent special districts and CDDs, respectively, to convert to a municipality without legislative approval.

Performance Measures and Standards

The legislation also mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024, or the end of their first full fiscal year, and to report annually on their achievements and performance. Furthermore, by December 1 of each subsequent year, each district must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives that were not met. The annual report must be published on the District's website.

For independent special fire control districts, the bill requires reporting on volunteer firefighter training by October 1 annually.

The legislation reduces the maximum ad valorem millage rate for mosquito control districts from 10 mills to one mill, allowing an increase to two mills via referendum, and requires submission of work plans and budgets to receive state funds. Lastly, the law prohibits the creation of new Neighborhood Improvement Districts (NIDs) after July 1, 2024, and mandates a performance review of existing NIDs by September 30, 2025.

The effective date of this act is July 1, 2024.

2. Chapter 2024 – 80, Laws of Florida (HB 433). The legislation prohibits political subdivisions from establishing, mandating, or requiring employers, including those contracting with political subdivisions, to meet heat exposure requirements not mandated by state or federal law. The law clarifies that it does not limit the authority of political subdivisions to establish heat exposure requirements[1] for their direct employees. Effective September 30, 2026, the law amends Florida's wage and employment benefits law, prohibiting political subdivisions from controlling or affecting wages or employment benefits provided by vendors, contractors, service providers, or other parties through purchasing or contracting procedures. In addition the law prohibits using wages or employment benefits as evaluation factors or awarding preferences based on them. The law removes the ability of local governments to require a minimum wage for certain employees under contract terms and states that these revisions do not impair contracts entered into before September 30, 2026. Lastly, this act prohibits local governments from adopting or enforcing regulations on employee scheduling, including predictive scheduling, by private employers except as expressly authorized or required by state or federal law, rule, regulation, or federal grant requirements. Except as otherwise provided, the effective date of this act is July 1, 2024.

3. Chapter 2024 – 204, Laws of Florida (HB 149). The legislation raises the maximum limit for continuing contracts under the Consultants' Competitive Negotiation Act (CCNA) from an estimated per-project construction cost of $4 million to $7.5 million, with an annual adjustment based on the Consumer Price Index (CPI). Starting July 1, 2025, and annually thereafter, the Department of Management Services (DMS) is mandated to adjust the maximum allowable amount for each project in a continuing contract according to the change in the June-to-June CPI for All Urban Consumers, as issued by the Bureau of Labor Statistics. DMS is required to publish the adjusted amount on its website. The effective date of this act is July 1, 2024.

4. Chapter 2024 – 202, Laws of Florida (HB 59). The legislation amends section 720.303, F.S., requiring Homeowner Associations (HOAs) to provide a physical or digital copy of the HOA's rules and covenants to all members by October 1, 2024. This requirement extends to all new members upon joining and includes providing updated copies whenever amendments to the rules or covenants occur. HOAs are authorized to set standards for the distribution method and timing for these documents. The law also stipulates that HOAs maintain certain official records, such as the HOA's declaration of covenants and any amendments, within the state for at least seven years. These records must be accessible to parcel owners for inspection or copying, either physically or electronically. The effective date of this act is July 1, 2024

[1] A standard to control an employee's exposure to heat or sun and mitigate its effects. This includes employee monitoring, water consumption, cooling measures, acclimation periods, informational notices, heat exposure programs, first-aid measures, protections for reporting heat exposure, and related reporting and recordkeeping.

5. Chapter 2024 – 221, Laws of Florida (HB 1203). The legislation establishes educational requirements for community association managers (CAMs) and HOA directors. By January 1, 2025, HOAs with 100 or more parcels must post certain official records on their website or application. It allows parcel owners to request a detailed accounting of any amounts owed to the HOA, and if not provided, the board forfeits any outstanding fine under specific conditions. The bill prohibits HOAs and their committees from imposing requirements on the interior of structures not visible from the frontage, adjacent property, common areas, or golf courses. The law also forbids the need for HOA or committee approval for central air-conditioning, heating, or ventilating systems if not visible from the frontage, adjacent property, common area, or golf course, and if they are similar to approved systems. Criminal penalties are introduced for HOA officers, directors, or managers accepting kickbacks. Additionally, HOAs cannot prevent homeowners from installing vegetable gardens and clotheslines in non-visible areas, and certain HOA election voting activities are classified as a first-degree misdemeanor. The effective date of this act is July 1, 2024.

6. Chapter 2024 – 44, Laws of Florida (HB 621). The legislation establishes section 82.036, F.S., creating a process for removing unauthorized persons (squatters) from residential property. Property owners or their authorized agents can file a verified complaint with the county sheriff, who, upon verifying the complainant's identity and ownership, must serve notice to the occupants to vacate immediately. The law grants immunity to the sheriff and property owner for any property loss or damage unless the removal is wrongful. It also establishes a civil cause of action for wrongful removal, allowing the wrongfully removed party to seek damages, court costs, and attorney fees. The effective date of this act is July 1, 2024.

7. Chapter 2024 – 147, Laws of Florida (SB 7020). The legislation amends section 1.01, F.S., the statute defining "registered mail," to broaden the range of acceptable delivery services for meeting statutory registered mail requirements in the state. The new definition of "registered mail" now explicitly includes any delivery service by the U.S. Postal Service or a private delivery service that provides proof of mailing or shipping and proof of delivery, confirmed by a receipt signed by the addressee or a responsible person at the delivery address. Additionally, "return receipt requested" is defined to encompass delivery confirmation services by the U.S. Postal Service or private delivery services that offer similar proof of delivery. These amendments are remedial in nature and apply retroactively. The effective date of this act is May 6, 2024.

8. Chapter 2024 – 263, Laws of Florida (HB 321). This legislation specifies that any individual who intentionally releases, organizes the release of, or causes the release of balloons inflated with lighter-than-air gas commits an act of littering and is subject to corresponding penalties[2]. However, children aged six or younger who engage in such activities are exempt from noncriminal littering infractions and associated penalties. The bill removes the exemption for balloons deemed biodegradable or photodegradable by Florida Fish and Wildlife Conservation rules. It also eliminates the provision allowing citizens to petition a circuit court to prevent the release of ten or more balloons. Additionally, the bill revises definitions in section 403.413, F.S., the Florida Litter Law, to include:

[2] The penalty for littering generally corresponds to the amount of litter discarded. ≤ 15 pounds or ≤ 27 cubic feet = Noncriminal infraction, punishable by a civil penalty of $150. > 15 pounds but ≤ 500 pounds or > 27 cubic feet but ≤ 100 cubic feet = First-degree misdemeanor, punishable by up to one year in jail and a $1,000 fine. > 500 pounds or > 100 cubic feet = Third-degree felony, punishable by up to five years' imprisonment and a $5,000 fine. It is the duty of all law enforcement officers to enforce Florida's Litter Law.

- "Dump," specifying that it encompasses the intentional release, organization of the release, or causation of the release of balloons.
- "Litter," explicitly adding balloons to the definition.

The effective date of this act is July 1, 2024.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: http://laws.flrules.org/.

MEMORANDUM

TO:	District Manager
FROM:	Billing, Cochran, Lyles, Mauro & Ramsey, P.A. District Counsel
DATE:	August 9, 2024
RE:	2024 Legislative Update – Supplemental Information

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. Below is a summary of an additional law that was not included in the 2024 Legislative Update.

Chapter 2024 – 184, Laws of Florida (HB 7063). The legislation, among other things, amends section 787.06, F.S., to require nongovernmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the nongovernmental entity under penalty of perjury, attesting that the nongovernmental entity does not use coercion for labor or services. Special districts, including community development districts, are defined as governmental entities under this statute. The effective date of this act is July 1, 2024.

For convenience, we have included a copy of the legislation referenced in this memorandum. In addition, attached is a form of the affidavit that nongovernmental entities will need to execute when entering, renewing, or extending a contract with a community development district or special district. We request that you include this supplemental memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel.

Enclosures (2)

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Century Gardens Community Development District (the "District") is a local unit of special-purpose government created and existing under and pursuant to Chapters 189 and 190, *Florida Statutes*, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 12th day of November, 2024.

ATTEST:	**CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chair/Vice Chair

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

Program/Activity: **District Administration**
Goal: Remain compliant with Florida Law for all district meetings

Objectives:

- Notice all District regular meetings, special meetings, and public hearings.
- Conduct all post-meeting activities.
- District records retained in compliance with Florida Sunshine Laws.

Performance Measures:

- All Meetings publicly noticed as required.
  Achieved: Yes ☐ No ☐
- Meeting minutes and post-meeting action completed as evidenced by District Management's records.
  Achieved: Yes ☐ No ☐
- District records retained as required by law, and readily available to the public.
  Achieved: Yes ☐ No ☐

Program/Activity: **District Finance**
Goal: Remain Compliant with Florida Law for all district financing activities

Objectives:

- District adopted fiscal year proposed budget by June 15 and the final fiscal year budget by September 30.
- District amended fiscal year budget within 60 days following the end of the fiscal year.
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year proposed budget by June 15 and the final fiscal year budget by September 30.
  Achieved: Yes ☐ No ☐
- District amended budget within 60 days following the end of the fiscal year.
  Achieved: Yes ☐ No ☐
- District accounts receivable/payable processed for the year.
  Achieved: Yes ☐ No ☐
- "No findings" for annual financial audit (yes/no)
  Achieved: Yes ☐ No ☐
  - If "yes" explain: _____

Program/Activity: **District Operations**

Goal: Insure, Operate and Maintain District owned Infrastructure & assets

Objectives:

- Annual renewal of District insurance policy(s).
- Obtain all necessary contracted services for District operations and infrastructure.
- Determine all vendors are in compliance with contracts with District.

Performance Measures:

- District insurance policies reviewed and in place.

  Achieved: Yes ☐ No ☐
- Contracted Services obtained for all District operations.

  Achieved: Yes ☐ No ☐
- All District contracts in compliance.

  Achieved: Yes ☐ No ☐

October 8, 2024

RE: Century Gardens Community Development District

The Century Gardens Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025 and September 30, 2026; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the Century Gardens Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is $3,700.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is $3,800.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is $3,900.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is $4,000.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is $4,100.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was $4,000.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is $4,100.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025 and September 30, 2026 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).

Special District Services, Inc.

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

CENTURY GARDENS

Community Development District

Proposal Due: August 22, 2024
4:00PM

Submitted to:
Century Gardens
Community Development District
c/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

August 22, 2024

Century Gardens Community Development District
C/o SDS
2501A Burns Road
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for two (2) additional annual renewals.

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

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

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

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

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

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team

3 Partners

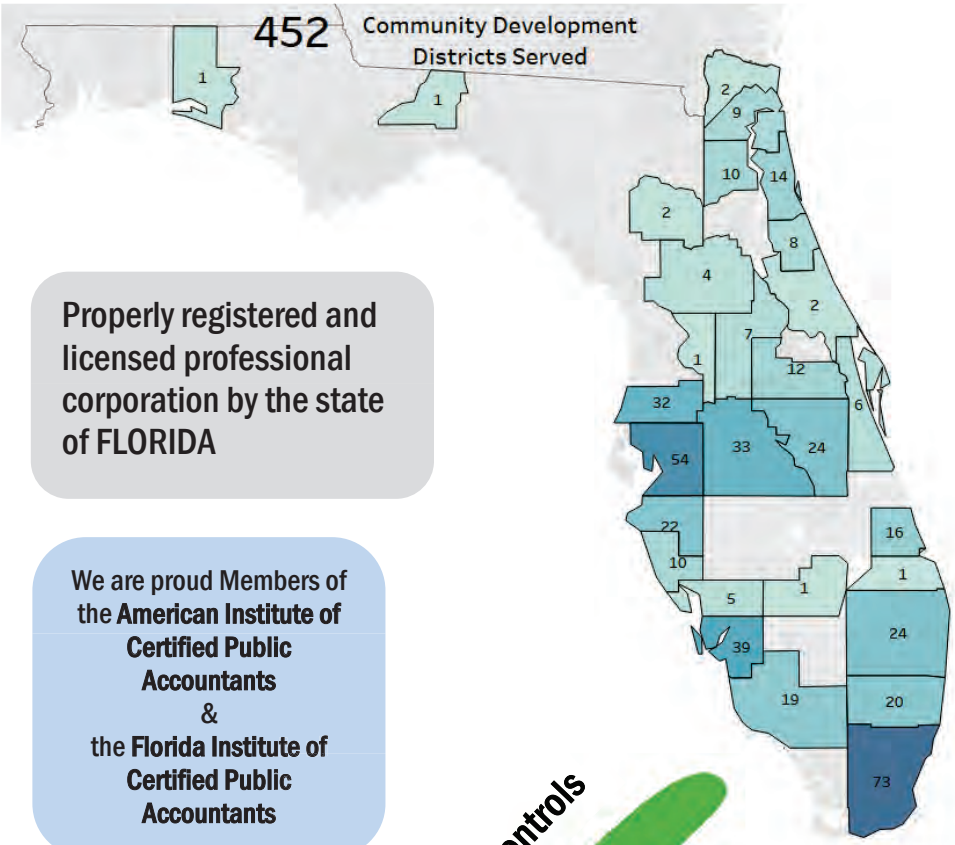
11 Professional Staff

2 Administrative Professionals

2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

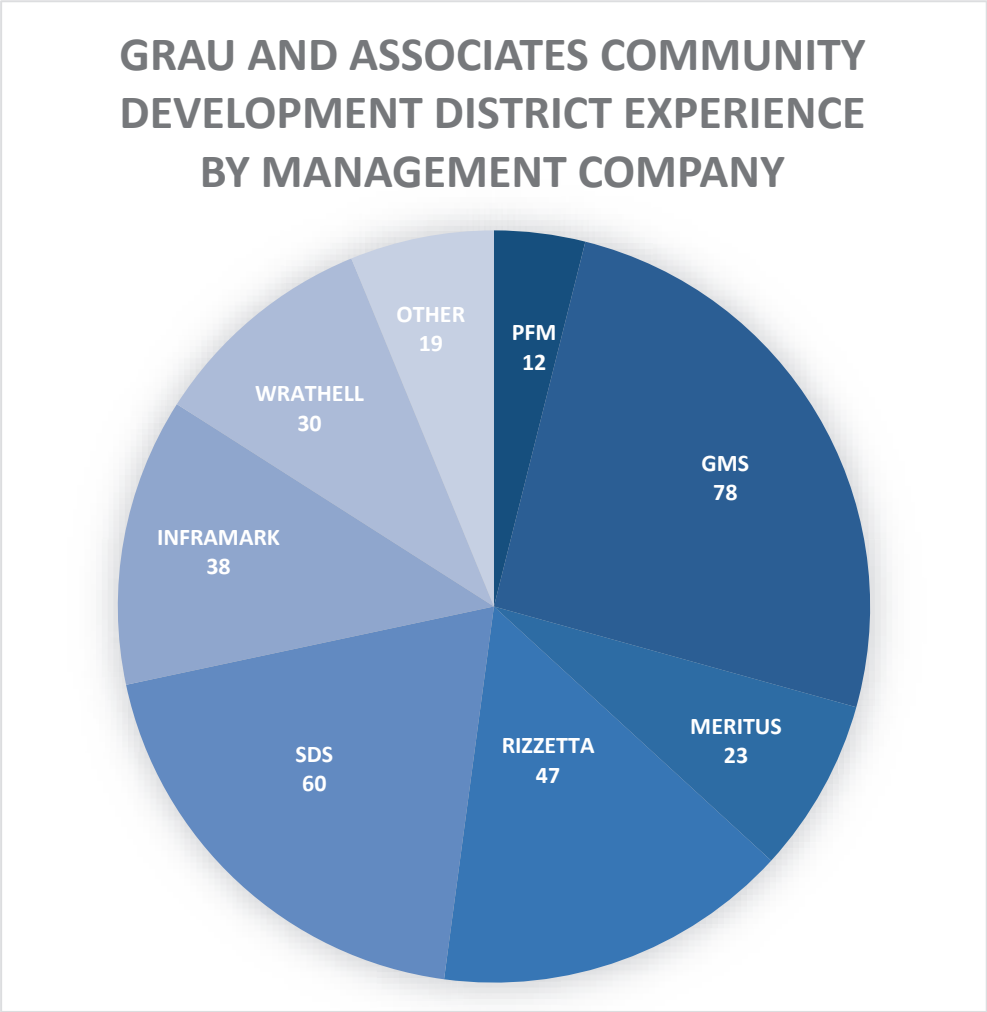
Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

Firm & Staff Experience



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 32 hours; Accounting, Auditing and Other: 58 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)
Years Performing Audits: 13+
CPE (last 2 years): Government Accounting, Auditing: 48 hours; Accounting, Auditing and Other: 33 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

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

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.

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

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

Antonio 'Tony 'J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I, II, IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

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

Professional Associations/Memberships

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

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	32
Accounting, Auditing and Other	58
Total Hours	90 (*includes of 4 hours of Ethics CPE)*

David Caplivski, CPA/CITP, Partner

Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

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

Education

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

Certifications and Certificates

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

Clients Served *(partial list)*

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

Professional Education (over the last two years)

Course	Hours
Government Accounting and Auditing	*48*
Accounting, Auditing and Other	*33*
Total Hours	81 (*includes 4 hours of Ethics CPE)*

Professional Associations

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

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***exceed those expectations***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:

Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- Read minutes of meetings;
- Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- Obtain an understanding of fraud detection and prevention systems;
- Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

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

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

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

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

Year Ended September 30,	Fee
2024	$3,700
2025	$3,800
2026	$3,900
2027	$4,000
2028	$4,100
TOTAL (2024-2028)	**$19,500**

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

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**490**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73 Current Arbitrage Calculations

We look forward to providing Century Gardens Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

Century Gardens
Community Development District

Financial Report For
September 2024

Century Gardens Community Development District
Budget vs. Actual
October 2023 through September 2024

	Oct '23 - May 24	23/24 Budget	$ Over Budget	% of Budget
Income				
363.100 · Administrative Assessments	87,744.21	86,349.00	1,395.21	101.62%
363.101 · Maintenance Assessments	73,697.00	73,697.00	0.00	100.0%
363.811 · Debt Assessments - Series 2007	81,002.00	81,002.00	0.00	100.0%
363.812 · Debt Assessments - Series 2014	348,166.00	348,166.00	0.00	100.0%
363.813 · Debt Assessments - Series 2019	117,273.00	117,273.00	0.00	100.0%
363.821 · Payment To Trustee-Series 2007	-77,200.79	-76,385.00	-815.79	101.07%
363.822 · Payment To Trustee-Series 2014	-331,832.38	-327,276.00	-4,556.38	101.39%
363.824 · Payment to Trustee-Series 2019	-111,771.17	-111,350.00	-421.17	100.38%
363.830 · County Appraiser & Tax Col Fees	-6,806.33	-13,678.00	6,871.67	49.76%
363.831 · Discounts For Early Payments	-26,343.35	-27,355.00	1,011.65	96.3%
369.401 · Interest Income	14,424.09	480.00	13,944.09	3,005.02%
Total Income	168,352.28	150,923.00	17,429.28	111.55%
Expense				
512.736 · Pressure Cleaning	1,350.00	2,000.00	-650.00	67.5%
511.132 · Payroll Tax Expense	244.80	400.00	-155.20	61.2%
511.300 · Field Operations Management	1,500.00	1,500.00	0.00	100.0%
511. · Professional Fees				
511.310 · Engineering/Inspections	1,505.00	2,000.00	-495.00	75.25%
511.315 · Legal Fees	9,964.00	9,000.00	964.00	110.71%
511.320 · Audit Fees	4,000.00	4,000.00	0.00	100.0%
Total 511. · Professional Fees	15,469.00	15,000.00	469.00	103.13%
511.131 · Supervisor Fee	3,200.00	5,000.00	-1,800.00	64.0%
511.301 · Lawn Maintenance	36,848.50	33,000.00	3,848.50	111.66%
511.302 · Aquatic Lake Maintenance	4,849.00	5,200.00	-351.00	93.25%
511.303 · Preserve Area	0.00	1,000.00	-1,000.00	0.0%
511.304 · Improvements-Landscape/Forestry	0.00	6,115.00	-6,115.00	0.0%
511.306 · Imp-Entry Feature/Reserve Cont	0.00	2,400.00	-2,400.00	0.0%
511.307 · Irrigation Maintenance	160.00	3,500.00	-3,340.00	4.57%
511.308 · Miscellaneous Maintenance	1,082.69	5,760.00	-4,677.31	18.8%
511.309 · Electricity	2,280.81	3,300.00	-1,019.19	69.12%
511-310 · Palm Treatment - Maint. Replace	1,615.00	3,500.00	-1,885.00	46.14%
511.311 · Management Fees	28,848.00	28,848.00	0.00	100.0%
511.312 · Secretarial Fees	4,200.00	4,200.00	0.00	100.0%
511.318 · Assessment/Tax Roll	4,000.00	6,000.00	-2,000.00	66.67%
511.450 · Insurance	6,874.00	6,800.00	74.00	101.09%
511.480 · Legal Advertisements	2,513.96	700.00	1,813.96	359.14%
511.512 · Miscellaneous	1,031.32	1,125.00	-93.68	91.67%
511.513 · Postage and Delivery	322.28	275.00	47.28	117.19%
511.514 · Office Supplies	434.25	725.00	-290.75	59.9%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.733 · Trustee Fees	7,531.25	11,900.00	-4,368.75	63.29%
511.734 · Continuing Disclosure Fee	500.00	500.00	0.00	100.0%
511.750 · Website Management	1,999.92	2,000.00	-0.08	100.0%
Total Expense	127,029.78	150,923.00	-23,893.22	84.17%
Net Income	**41,322.50**	**0.00**	**41,322.50**	**100.0%**

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2024

REVENUES	Annual Budget 10/1/23 - 9/30/24	Actual Sep-24	Year To Date Actual 10/1/23 - 9/30/24
Administrative Assessments	86,349	0	87,744
Maintenance Assessments	73,697	0	73,697
Debt Assessments (Series 2007)	81,002	0	81,002
Debt Assessments (Series 2014)	348,166	0	348,166
Debt Assessments (Series 2019)	117,273	0	117,273
Other Revenues	0	0	0
Interest Income	480	0	14,424
Total Revenues	**$ 706,967**	**$ -**	**$ 722,306**
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	5,000	0	3,200
Payroll Taxes	400	0	245
Management	28,848	2,404	28,848
Secretarial	4,200	350	4,200
Legal	9,000	0	9,964
Assessment Roll	6,000	4,000	4,000
Audit Fees	4,000	0	4,000
Insurance	6,800	0	6,874
Legal Advertisements	700	0	2,514
Miscellaneous	1,125	14	1,031
Postage	275	14	322
Office Supplies	725	4	434
Dues & Subscriptions	175	0	175
Trustee Fee	11,900	0	7,531
Continuing Disclosure Fee	500	500	500
Website Management	2,000	167	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 81,648**	**$ 7,453**	**$ 75,838**
MAINTENANCE EXPENDITURES			
Lawn/Landscape Maintenance	33,000	0	36,849
Aquatic Lake Maintenance	5,200	394	4,849
Preserve Area	1,000	0	0
Irrigation Maintenance	3,500	0	160
Miscellaneous Maintenance	5,760	0	1,083
Electricity	3,300	0	2,281
Engineering/Inspections	2,000	0	1,505
Field Operations Management	1,500	125	1,500
Palms Treatment - Maintenance/Replacement	3,500	0	1,615
Pressure Cleaning	2,000	0	1,350
Improvements - Landscape/Forestry	6,115	0	0
Improvements - Reserve Contingency	2,400	0	0
Total Improvements	8,515	0	0
TOTAL MAINTENANCE EXPENDITURES	**$ 69,275**	**$ 519**	**$ 51,192**
Total Expenditures	**$ 150,923**	**$ 7,972**	**$ 127,030**
Revenues Less Expenditures	**$ 556,044**	**$ (7,972)**	**$ 595,276**
Payment To Trustee (Series 2007)	(76,385)	0	(77,201)
Payment To Trustee (Series 2014)	(327,276)	0	(331,832)
Payment To Trustee (Series 2019)	(111,350)	0	(111,771)
			$ -
Balance	**$ 41,033**	**$ (7,972)**	**$ 74,472**
County Appraiser & Tax Collector Fee	(13,678)	0	(6,806)
Discounts For Early Payments	(27,355)	0	(26,343)
Excess/ (Shortfall)	**$ -**	**$ (7,972)**	**$ 41,323**
Carryover From Prior Year	0	0	0
Net Excess/ (Shortfall)	**$ -**	**$ (7,972)**	**$ 41,323**

Bank Balance As Of 9/30/24	**$ 226,980.64**
Accounts Payable As Of 9/30/24	**$ 8,077.76**
Accounts Receivable As Of 9/30/24	**$ -**
Available Funds As Of 9/30/24	**$ 218,902.88**

Century Gardens Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
Expenditures					
512.736 · Pressure Cleaning					
	12/04/2023	7259	The Pressure Cleaning Man	inv#7259 pressure clean sidewalks and curbs	1,350.00
Total 512.736 · Pressure Cleaning					1,350.00
511.132 · Payroll Tax Expense					
	10/12/2023	PR 10/10/23		payroll 10/10/23 check date 10/13/23 (Ruiz ,Batic & Fernandez)	45.90
	03/13/2024	PR 3/12/24		payroll 3/12/24 check date 3/14/24 (Ruiz and Fernandez)	30.60
	04/10/2024	PR 4/9/24		payroll 4/9/24 check date 4/11/24 (Ruiz, Fernandez, Batic)	45.90
	05/15/2024	PR 5/14/24		payroll 5/14/24 check date 5/16/24 (Ruiz, Fernandez, Batic)	45.90
	06/14/2024	PR 6/11/24		payroll 6/11/24 check date 6/17/24 (Ruiz, Fernandez, Batic)	76.50
Total 511.132 · Payroll Tax Expense					244.80
511.300 · Field Operations Management					
	10/31/2023	2023-1281	Special District Services	field operations management Oct 2023	125.00
	11/30/2023	2023-1618	Special District Services	field operations management Nov 2023	125.00
	12/31/2023	2023-1867	Special District Services	field operations management Dec 2023	125.00
	01/31/2024	2024-0057	Special District Services	field operations management Jan 2024	125.00
	02/29/2024	2024-0180	Special District Services	field operations management Feb 2024	125.00
	03/31/2024	2024-0418	Special District Services	field operations management Mar 2024	125.00
	04/30/2024	2024-0538	Special District Services	field operations management Apr 2024	125.00
	05/31/2024	2024-0674	Special District Services	field operations management May 2024	125.00
	06/30/2024	2024-0798	Special District Services	field operations management June 2024	125.00
	07/31/2024	2024-0925	Special District Services	field operations management July 2024	125.00
	08/31/2024	2024-1051	Special District Services	field operations management Aug 2024	125.00
	09/30/2024	2024-1174	Special District Services	field operations management Sept 2024	125.00
Total 511.300 · Field Operations Management					1,500.00
511. · Professional Fees					
511.310 · Engineering/Inspections					
	11/09/2023	7483	Alvarez Engineers, Inc.	inv#7483 engineering 10/1/23-10/31/23	405.00
	07/02/2024	7835	Alvarez Engineers, Inc.	inv#7835 yearly engineers report 2024	1,100.00
Total 511.310 · Engineering/Inspections					1,505.00

Century Gardens Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
511.315 · Legal Fees					
	10/31/2023	183992	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 183992 Oct 2023	2,147.50
	11/30/2023	184582	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 184582 Nov 2023	500.00
	12/31/2023	184985	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 184985 Dec 2023	500.00
	01/31/2024	186115	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 186115 Jan 2024	500.00
	02/29/2024	186522	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 186522 Feb 2024	500.00
	03/31/2024	186824	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 186824 Mar 2024	1,160.00
	04/30/2024	187335	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 187335 Apr 2024	1,732.50
	05/31/2024	187872	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 187872 May 2024	1,155.00
	06/30/2024	188373	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 188373 June 2024	769.00
	07/31/2024	188975	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 188975 July 2024	500.00
	08/31/2024	189420	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 189420 Aug 2024	500.00
Total 511.315 · Legal Fees					9,964.00
511.320 · Audit Fees					
	05/01/2024	25407	Grau & Associates	Fee for FY 22/23 audit	4,000.00
Total 511.320 · Audit Fees					4,000.00
Total 511. · Professional Fees					15,469.00
511.131 · Supervisor Fee					
	10/12/2023	PR 10/10/23		payroll 10/10/23 check date 10/13/23 (Ruiz ,Batic and Fernandez)	600.00
	03/13/2024	PR 3/12/24		payroll 3/12/24 check date 3/14/24 (Ruiz and Fernandez)	400.00
	04/10/2024	PR 4/9/24		payroll 4/9/24 check date 4/11/24 (Ruiz, Fernandez, Batic)	600.00
	05/15/2024	PR 5/14/24		payroll 5/14/24 check date 5/16/24 (Ruiz, Fernandez, Batic)	600.00
	06/14/2024	PR 6/11/24		payroll 6/11/24 check date 6/17/24 (Ruiz, Fernandez, Batic)	1,000.00
Total 511.131 · Supervisor Fee					3,200.00
511.301 · Lawn Maintenance					
	10/26/2023	6006	Pan American Landscaping LLC	inv#6006 lawn maintenance Oct 2023	2,717.50
	11/29/2023	6225	Pan American Landscaping LLC	inv#6225 lawn maintenance Nov 2023	2,867.50
	12/16/2023	6402	Pan American Landscaping LLC	inv#6402 miscellaneous projects	4,376.00
	12/31/2023	6570	Pan American Landscaping LLC	inv#6570 lawn maintenance and red copperleaf treatment Dec 2023	2,842.50
	01/30/2024	6705	Pan American Landscaping LLC	inv#6705 lawn maintenance and removal of cracked branch Jan 2024	2,932.50
	02/29/2024	6925	Pan American Landscaping LLC	inv#6925 lawn maintenance Feb 2024	2,717.50
	03/28/2024	7182	Pan American Landscaping LLC	inv#7182 lawn maintenance Mar 2024	2,717.50
	04/30/2024	7438	Pan American Landscaping LLC	inv#7438 lawn maintenance Apr 2024	2,717.50
	04/30/2024	7439	Pan American Landscaping LLC	inv#7439 debris removal and royal palm treatment	1,940.00
	05/31/2024	7661	Pan American Landscaping LLC	inv#7661 lawn maintenance May 2024	2,867.50
	06/30/2024	7857	Pan American Landscaping LLC	inv#7857 lawn maintenance June 2024	2,717.50
	07/29/2024	8147	Pan American Landscaping LLC	inv#8147 lawn maintenance July 2024	2,717.50
	08/30/2024	8392	Pan American Landscaping LLC	inv#8392 lawn maintenance Aug 2024	2,717.50
Total 511.301 · Lawn Maintenance					36,848.50

Century Gardens Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
511.302 · Aquatic Lake Maintenance					
	10/01/2023	25123	Allstate Resource Management, Inc.	acct# 2580 Inv# 25123 recurring lake and mitigation management and debris removal	394.00
	11/01/2023	25837	Allstate Resource Management, Inc.	acct# 2580 Inv# 25837 recurring lake and mitigation management and debris removal	394.00
	12/01/2023	4216	Allstate Resource Management, Inc.	acct# 2580 Inv# 4216 recurring lake and mitigation management and debris removal	394.00
	01/01/2024	4997	Allstate Resource Management, Inc.	acct# 2580 Inv# 4997 recurring lake and mitigation management and debris removal	394.00
	02/01/2024	5779	Allstate Resource Management, Inc.	acct# 2580 Inv# 5779 recurring lake and mitigation management and debris removal	394.00
	03/01/2024	6568	Allstate Resource Management, Inc.	acct# 2580 Inv# 6568 recurring lake and mitigation management and debris removal	394.00
	04/01/2024	7307	Allstate Resource Management, Inc.	acct# 2580 Inv# 7307 recurring lake and mitigation management and debris removal	394.00
	04/04/2024	7925	Allstate Resource Management, Inc.	acct# 2580 Inv# 7925 annual fish stocking	121.00
	05/01/2024	8408	Allstate Resource Management, Inc.	acct# 2580 Inv# 8408 recurring lake and mitigation management and debris removal	394.00
	06/01/2024	9197	Allstate Resource Management, Inc.	acct# 2580 Inv# 9197 recurring lake and mitigation management and debris removal	394.00
	07/01/2024	9987	Allstate Resource Management, Inc.	acct# 2580 Inv# 9987 recurring lake and mitigation management and debris removal	394.00
	08/01/2024	10749	Allstate Resource Management, Inc.	acct# 2580 Inv# 10749 recurring lake and mitigation management and debris removal	394.00
	09/01/2024	11522	Allstate Resource Management, Inc.	acct# 2580 Inv# 11522 recurring lake and mitigation management and debris removal	394.00
Total 511.302 · Aquatic Lake Maintenance					4,849.00
511.307 · Irrigation Maintenance					
	11/29/2023	6097	Pan American Landscaping LLC	inv#6097 sprinkler repair and parts	100.00
	03/31/2024	7085	Pan American Landscaping LLC	inv#7085 wet check and sprinkler parts	60.00
Total 511.307 · Irrigation Maintenance					160.00
511.308 · Miscellaneous Maintenance					
	10/01/2023	09/22/2023	Lega Striping and More, Inc.	reinstall speed hump sign, reinstall no parking anytime sign	450.00
	12/01/2023	61144	Skyway Supply	black monster recycled can liner and delivery	56.98
	01/06/2024	116W-QXC3-FJXY	Amazon Business	dog waste station bag dispenser with hand sanitizer bottle	249.09
	03/01/2024	62211	Skyway Supply	black monster recycled can liner and delivery	66.94
	05/01/2024	63018	Skyway Supply	dog waste bags, can liners, and delivery	201.72
	08/27/2024	64373	Skyway Supply	black monster recycled can liner and delivery	57.96
Total 511.308 · Miscellaneous Maintenance					1,082.69
511.309 · Electricity					
	10/30/2023	35589-17153	FPL	Acct# 35589-17153 for services on (9/28/23-10/30/23)	222.04
	11/29/2023	35589-17153	FPL	Acct# 35589-17153 for services on (10/30/23-11/29/23)	210.62
	12/29/2023	35589-17153	FPL	Acct# 35589-17153 for services on (11/29/23-12/29/23)	210.77
	01/30/2024	35589-17153	FPL	Acct# 35589-17153 for services on (12/29/23-1/30/24)	221.06
	02/28/2024	35589-17153	FPL	Acct# 35589-17153 for services on (1/30/24-2/28/24)	201.43
	03/28/2024	35589-17153	FPL	Acct# 35589-17153 for services on (2/28/24-3/28/24)	199.10
	04/29/2024	35589-17153	FPL	Acct# 35589-17153 for services on (3/28/24-4/29/24)	166.70
	05/30/2024	35589-17153	FPL	Acct# 35589-17153 for services on (4/29/24-5/30/24)	214.50
	06/28/2024	35589-17153	FPL	Acct# 35589-17153 for services on (5/30/24-6/28/24)	203.38
	07/30/2024	35589-17153	FPL	Acct# 35589-17153 for services on (6/28/24-7/30/24)	222.78
	08/29/2024	35589-17153	FPL	Acct# 35589-17153 for services on (7/30/24-8/29/24)	208.43
Total 511.309 · Electricity					2,280.81

Century Gardens Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
511-310 · Palm Treatment - Maint. Replace					
	12/20/2023	2030	Nicoya Lawnscaping Inc	remove and replace dead palm	1,615.00
Total 511-310 · Palm Treatment - Maint. Replace					1,615.00
511.311 · Management Fees					
	10/31/2023	2023-1281	Special District Services	inv#2023-1281 management Oct 2023	2,404.00
	11/30/2023	2023-1618	Special District Services	inv#2023-1618 management Nov 2023	2,404.00
	12/31/2023	2023-1867	Special District Services	inv#2023-1867 management Dec 2023	2,404.00
	01/31/2024	2024-0057	Special District Services	inv#2024-0057 management Jan 2024	2,404.00
	02/29/2024	2024-0180	Special District Services	inv#2024-0180 management Feb 2024	2,404.00
	03/31/2024	2024-0418	Special District Services	inv#2024-0418 management Mar 2024	2,404.00
	04/30/2024	2024-0538	Special District Services	inv#2024-0538 management Apr 2024	2,404.00
	05/31/2024	2024-0674	Special District Services	inv#2024-0674 management May 2024	2,404.00
	06/30/2024	2024-0798	Special District Services	inv#2024-0798 management June 2024	2,404.00
	07/31/2024	2024-0925	Special District Services	inv#2024-0925 management July 2024	2,404.00
	08/31/2024	2024-1051	Special District Services	inv#2024-1051 management Aug 2024	2,404.00
	09/30/2024	2024-1174	Special District Services	inv#2024-1174 management Sept 2024	2,404.00
Total 511.311 · Management Fees					28,848.00
511.312 · Secretarial Fees					
	10/31/2023	2023-1281	Special District Services	secretarial Oct 2023	350.00
	11/30/2023	2023-1618	Special District Services	secretarial Nov 2023	350.00
	12/31/2023	2023-1867	Special District Services	secretarial Dec 2023	350.00
	01/31/2024	2024-0057	Special District Services	secretarial Jan 2024	350.00
	02/29/2024	2024-0180	Special District Services	secretarial Feb 2024	350.00
	03/31/2024	2024-0418	Special District Services	secretarial Mar 2024	350.00
	04/30/2024	2024-0538	Special District Services	secretarial Apr 2024	350.00
	05/31/2024	2024-0674	Special District Services	secretarial May 2024	350.00
	06/30/2024	2024-0798	Special District Services	secretarial June 2024	350.00
	07/31/2024	2024-0925	Special District Services	secretarial July 2024	350.00
	08/31/2024	2024-1051	Special District Services	secretarial Aug 2024	350.00
	09/30/2024	2024-1174	Special District Services	secretarial Sept 2024	350.00
Total 511.312 · Secretarial Fees					4,200.00
511.318 · Assessment/Tax Roll					
	09/29/2024	2024-1305	Special District Services	inv#2024-1305 assessment roll prep 2024	4,000.00
Total 511.318 · Assessment/Tax Roll					4,000.00
511.450 · Insurance					
	10/01/2023	19930	Egis Insurance & Risk Advisors	Inv# 19930 policy# 100123025 10/1/23-10/1/24	6,874.00
Total 511.450 · Insurance					6,874.00

Century Gardens Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
511.480 · Legal Advertisements					
	05/31/2024	254571	The McClatchy Company, LLC	notice of qualifying period and PH & reg board meeting	1,797.54
	08/31/2024	268059	The McClatchy Company, LLC	RFP for annual audit services	716.42
Total 511.480 · Legal Advertisements					2,513.96
511.512 · Miscellaneous					
	10/10/2023	10/10/23	Mater Gardens, Inc.	Meeting Room Reservation for 10/10/23	60.00
	10/12/2023	PR 10/10/23		payroll 10/10/23 check date 10/13/23 (Ruiz ,Batic & Fernandez)	51.95
	10/31/2023	2023-1281	Special District Services	Travel - Ryan Quiroga - Sept 2023	13.10
	11/30/2023	2023-1618	Special District Services	Travel - Ryan Quiroga - Oct 2023	6.55
	11/30/2023	2023-1618	Special District Services	Travel - Nancy Nguyen - Oct 2023	43.45
	12/07/2023	377	Clark D. Bennett	updated bond amortization schedule (series 2014)	150.00
	12/31/2023	2023-1867	Special District Services	Travel - Ryan Quiroga - Nov 2023	13.10
	01/31/2024	2024-0057	Special District Services	Travel - Ryan Quiroga - Dec 2023	13.10
	02/29/2024	2024-0180	Special District Services	Travel - Ryan Quiroga - Jan 2024	13.40
	03/12/2024	3/12/2024	Mater Gardens, Inc.	Meeting Room Reservation for 3/12/24	60.00
	03/13/2024	PR 3/12/24		payroll 3/12/24 check date 3/14/24 (Ruiz and Fernandez)	51.50
	03/31/2024	2024-0418	Special District Services	Travel - Ryan Quiroga - Feb 2024	13.40
	04/09/2024	4/9/24	Mater Gardens, Inc.	Meeting Room Reservation for 4/9/24	60.00
	04/10/2024	PR 4/9/24		payroll 4/9/24 check date 4/11/24 (Ruiz, Fernandez, Batic)	52.25
	04/30/2024	2024-0538	Special District Services	Travel - Ryan Quiroga - Mar 2024	13.40
	04/30/2024	2024-0538	Special District Services	Travel - Nancy Nguyen - Mar 2024	19.16
	05/14/2024	5/14/24	Mater Gardens, Inc.	Meeting Room Reservation for 5/14/24	60.00
	05/15/2024	PR 5/14/24		payroll 5/14/24 check date 5/16/24 (Ruiz, Fernandez, Batic)	52.25
	05/31/2024	2024-0674	Special District Services	Travel - Ryan Quiroga - Apr 2024	13.40
	05/31/2024	2024-0674	Special District Services	Travel - Nancy Nguyen - Apr 2024	19.16
	06/11/2024	6/11/24	Mater Gardens, Inc.	Meeting Room Reservation for 6/11/24	60.00
	06/14/2024	PR 6/11/24		payroll 6/11/24 check date 6/17/24 (Ruiz, Fernandez, Batic)	52.25
	06/30/2024	2024-0798	Special District Services	Travel - Ryan Quiroga - May 2024	6.70
	06/30/2024	2024-0798	Special District Services	Travel - Nancy Nguyen - May 2024	26.52
	07/31/2024	2024-0925	Special District Services	Travel - Ryan Quiroga - June 2024	13.40
	07/31/2024	2024-0925	Special District Services	meeting room rental July 2024	66.48
	08/31/2024	2024-1051	Special District Services	Travel - Ryan Quiroga - July 2024	13.40
	09/30/2024	2024-1174	Special District Services	Travel - Ryan Quiroga - Aug 2024	13.40
Total 511.512 · Miscellaneous					1,031.32

Century Gardens Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
511.513 · Postage and Delivery					
	10/31/2023	2023-1281	Special District Services	postage Sept 2023	8.53
	11/30/2023	2023-1618	Special District Services	FedEx Oct 2023	40.99
	02/29/2024	2024-0180	Special District Services	postage Jan 2024	1.89
	04/30/2024	2024-0538	Special District Services	FedEx Mar 2024	36.81
	05/31/2024	2024-0674	Special District Services	FedEx Apr 2024	27.20
	06/30/2024	2024-0798	Special District Services	FedEx May 2024	163.85
	07/31/2024	2024-0925	Special District Services	FedEx June 2024	28.66
	09/30/2024	2024-1174	Special District Services	postage Aug 2024	14.35
Total 511.513 · Postage and Delivery					322.28
511.514 · Office Supplies					
	10/31/2023	2023-1281	Special District Services	copies Sept 2023	4.65
	11/30/2023	2023-1618	Special District Services	copies Oct 2023	45.30
	11/30/2023	2023-1618	Special District Services	meeting books Oct 2023	24.00
	12/31/2023	2023-1867	Special District Services	copies Nov 2023	8.55
	01/31/2024	2024-0057	Special District Services	copies Dec 2023	7.35
	02/29/2024	2024-0180	Special District Services	copies Jan 2024	12.90
	03/31/2024	2024-0418	Special District Services	copies Feb 2024	12.90
	04/30/2024	2024-0538	Special District Services	copies Mar 2024	38.25
	04/30/2024	2024-0538	Special District Services	meeting books Mar 2024	24.00
	05/31/2024	2024-0674	Special District Services	copies Apr 2024	32.40
	05/31/2024	2024-0674	Special District Services	meeting books Apr 2024	24.00
	06/30/2024	2024-0798	Special District Services	copies May 2024	94.20
	06/30/2024	2024-0798	Special District Services	meeting books May 2024	24.00
	07/31/2024	2024-0925	Special District Services	copies June 2024	45.75
	07/31/2024	2024-0925	Special District Services	meeting books June 2024	24.00
	08/31/2024	2024-1051	Special District Services	copies July 2024	7.65
	09/30/2024	2024-1174	Special District Services	copies Aug 2024	4.35
Total 511.514 · Office Supplies					434.25
511.540 · Dues, License & Subscriptions					
	10/02/2023	88665	Department of Economic Opportunity	inv# 88665 FY 2023/2024 Special District Fee	175.00
Total 511.540 · Dues, License & Subscriptions					175.00
511.733 · Trustee Fees					
	01/25/2024	7202657	U.S. Bank (Trustee Fee)	Account# 263016000 Series 2019 Trustee Fees 1/1/24-12/31/24	4,031.25
	04/12/2024	2326955	Computershare (Trustee Fee)	Acct# 22258500 Inv# 2326955 series 2007 (4/13/24-4/12/25)	3,500.00
Total 511.733 · Trustee Fees					7,531.25

Century Gardens Community Development District
Expenditures
October 2023 through September 2024

	Date	Invoice #	Vendor	Memo	Amount
511.734 · Continuing Disclosure Fee					
	09/28/2024	2024-1243	Special District Services	continuing disclosure FY 23/24	500.00
Total 511.734 · Continuing Disclosure Fee					500.00
511.750 · Website Management					
	10/31/2023	2023-1281	Special District Services	website Oct 2023	166.66
	11/30/2023	2023-1618	Special District Services	website Nov 2023	166.66
	12/31/2023	2023-1867	Special District Services	website Dec 2023	166.66
	01/31/2024	2024-0057	Special District Services	website Jan 2024	166.66
	02/29/2024	2024-0180	Special District Services	website Feb 2024	166.66
	03/31/2024	2024-0418	Special District Services	website Mar 2024	166.66
	04/30/2024	2024-0538	Special District Services	website Apr 2024	166.66
	05/31/2024	2024-0674	Special District Services	website May 2024	166.66
	06/30/2024	2024-0798	Special District Services	website June 2024	166.66
	07/31/2024	2024-0925	Special District Services	website July 2024	166.66
	08/31/2024	2024-1051	Special District Services	website Aug 2024	166.66
	09/30/2024	2024-1174	Special District Services	website Sept 2024	166.66
Total 511.750 · Website Management					1,999.92
Total Expenditures					**127,029.78**

Century Gardens Community Development District
Check Register
June 2024 - September 2024

Check #	Check Date	Vendor	Amount
6-1	6/4/2024	Mater Gardens, Inc.	60.00
6-2	6/4/2024	Special District Services	3,161.82
6-3	6/4/2024	U.S. Bank (Tax Receipts 2014)	4,326.57
6-4	6/4/2024	U.S. Bank (Tax Receipts 2019)	1,457.41
6-5	6/4/2024	Wells Fargo Bank (Tax Receipts)	1,007.02
6-6	6/18/2024	FPL	214.50
6-7	6/18/2024	Mater Gardens, Inc.	60.00
6-8	6/18/2024	Pan American Landscaping LLC	2,867.50
6-9	6/18/2024	The McClatchy Company, LLC	1,797.54
7-1	7/10/2024	Allstate Resource Management, Inc.	394.00
7-2	7/10/2024	Billing, Cochran, Lyles, Mauro & Ramsey	1,155.00
7-3	7/10/2024	Special District Services	3,360.93
7-4	7/10/2024	U.S. Bank (Tax Receipts 2019)	287.85
7-5	7/10/2024	Wells Fargo Bank (Tax Receipts)	198.90
7-6	7/17/2024	Billing, Cochran, Lyles, Mauro & Ramsey	769.00
7-7	7/17/2024	FPL	203.38
7-8	7/17/2024	Pan American Landscaping LLC	2,717.50
7-9	7/17/2024	U.S. Bank (Tax receipts 2024)	854.50
8-1	8/2/2024	Allstate Resource Management, Inc.	394.00
8-2	8/2/2024	Alvarez Engineers, Inc.	1,100.00
8-3	8/2/2024	Special District Services	3,223.95
8-4	8/2/2024	U.S. Bank (Tax Receipts 2019)	1,132.01
8-5	8/2/2024	U.S. Bank (Tax receipts 2024)	3,381.09
8-6	8/2/2024	Wells Fargo Bank (Tax Receipts)	753.04
8-7	8/9/2024	FPL	222.78
8-8	8/9/2024	Pan American Landscaping LLC	2,717.50
9-1	9/4/2024	Allstate Resource Management, Inc.	394.00
9-2	9/4/2024	Billing, Cochran, Lyles, Mauro & Ramsey	500.00
9-3	9/4/2024	Special District Services	3,066.71
9-4	9/12/2024	Allstate Resource Management, Inc.	394.00
9-5	9/12/2024	FPL	208.43
9-6	9/12/2024	Pan American Landscaping LLC	2,717.50
9-7	9/12/2024	Skyway Supply	57.96
9-8	9/12/2024	The McClatchy Company, LLC	716.42
TOTAL			**45,872.81**

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
TAX COLLECTIONS
2023-2024

#	ID#	Payment From	DATE	FOR	Tax Collect Receipts Gross	Interest Received	Commission Paid	Discount	Net From Tax Collector	Admin Assessment Income (Before Discounts & Fees)	Maintenance Assessment Income (Before Discounts & Fees)	Series 2007 Debt Assessment Income (Before Discounts & Fees)	Series 2014 Debt Assessment Income (Before Discounts & Fees)	Series 2019 Debt Assessment Income (Before Discounts & Fees)	Admin Assessment Income (After Discounts & Fees)	Maintenance Assessment Income (After Discounts & Fees)	Series 2007 Debt Assessment Income (After Discounts & Fees) And Paid To Trustee	Series 2014 Debt Assessment Income (After Discounts & Fees) And Paid To Trustee	Series 2019 Debt Assessment Income (After Discounts & Fees) And Paid To Trustee
									$706,487	**$86,349**	**$73,697**	**$81,002**	**$348,166**	**$117,273**	**$86,349**	**$73,697**	**$81,002**	**$348,166**	**$117,273**
									$665,934	**$81,648**	**$69,275**	**$76,385**	**$327,276**	**$111,350**	**$81,648**	**$69,275**	**$76,385**	**$327,276**	**$111,350**
1	1	Miami-Dade Tax Collector	11/24/23	NAV Taxes	$ 42,643.10		$ (409.37)	$ (1,705.76)	$ 40,527.97	$ 5,210.99	$ 4,447.68	$ 4,891.16	$ 21,014.52	$ 7,078.75	$ 4,952.52	$ 4,227.07	$ 4,648.56	$ 19,972.18	$ 6,727.64
2	2	Miami-Dade Tax Collector	12/08/23	NAV Taxes	$ 505,120.34		$ (4,849.16)	$ (20,205.09)	$ 480,066.09	$ 61,725.71	$ 52,684.05	$ 57,937.30	$ 248,923.30	$ 83,849.98	$ 58,664.08	$ 50,070.89	$ 55,063.58	$ 236,576.57	$ 79,690.97
3	3	Miami-Dade Tax Collector	11/20/23	NAV Taxes	$ 75,798.94		$ (726.49)	$ (3,150.03)	$ 71,922.42	$ 9,262.63	$ 7,905.83	$ 8,694.14	$ 37,353.72	$ 12,582.62	$ 8,788.91	$ 7,501.51	$ 8,249.50	$ 35,443.38	$ 11,939.12
4	4	Miami-Dade Tax Collector	12/27/23	NAV Taxes	$ 18,159.74		$ (175.30)	$ (628.68)	$ 17,355.76	$ 2,219.12	$ 1,894.06	$ 2,082.92	$ 8,949.12	$ 3,014.52	$ 2,120.87	$ 1,810.21	$ 1,990.70	$ 8,552.92	$ 2,881.06
5	5	Miami-Dade Tax Collector	01/09/24	NAV Taxes	$ 14,310.61		$ (138.97)	$ (414.42)	$ 13,757.22	$ 1,748.66	$ 1,492.60	$ 1,641.45	$ 7,052.30	$ 2,375.60	$ 1,680.82	$ 1,434.90	$ 1,578.05	$ 6,779.65	$ 2,283.80
6	6	Miami-Dade Tax Collector	02/06/24	NAV Taxes	$ 5,843.39		$ (57.26)	$ (116.86)	$ 5,669.27	$ 713.99	$ 609.50	$ 670.25	$ 2,879.65	$ 970.00	$ 692.55	$ 591.40	$ 650.31	$ 2,793.90	$ 941.11
7	Int - 1	Miami-Dade Tax Collector	02/27/24	Interest		$ 687.65			$ 687.65	$ 687.65					$ 687.65				
8	7	Miami-Dade Tax Collector	03/08/24	NAV Taxes	$ 10,514.15		$ (104.13)	$ (100.81)	$ 10,309.21	$ 1,284.80	$ 1,096.65	$ 1,206.00	$ 5,181.35	$ 1,745.35	$ 1,259.56	$ 1,075.30	$ 1,182.55	$ 5,080.40	$ 1,711.40
9	Int - 2	Miami-Dade Tax Collector	03/20/24	Interest		$ 48.33			$ 48.33	$ 48.33					$ 48.33				
10	8	Miami-Dade Tax Collector	04/10/24	NAV Taxes	$ 16,565.43		$ (165.45)	$ (21.70)	$ 16,378.28	$ 2,024.31	$ 1,727.77	$ 1,900.05	$ 8,163.44	$ 2,749.86	$ 2,001.43	$ 1,708.25	$ 1,878.58	$ 8,071.22	$ 2,718.80
11	9	Miami-Dade Tax Collector	05/08/24	NAV Taxes/Interest	$ 8,868.25	$ 221.29	$ (89.97)		$ 8,999.57	$ 1,304.99	$ 924.96	$ 1,017.19	$ 4,370.27	$ 1,472.13	$ 1,292.85	$ 915.72	$ 1,007.02	$ 4,326.57	$ 1,457.41
12	10	Miami-Dade Tax Collector	06/10/24	NAV Taxes/Interest	$ 1,751.41	$ 41.51	$ (17.93)		$ 1,774.99	$ 255.53	$ 182.67	$ 200.89	$ 863.09	$ 290.74	$ 252.89	$ 180.85	$ 198.90	$ 854.50	$ 287.85
13	11	Miami-Dade Tax Collector	06/24/24	NAV Taxes/Interest (TC)	$ 6,918.50	$ 311.35	$ (72.30)		$ 7,157.55	$ 1,179.28	$ 731.23	$ 760.65	$ 3,415.24	$ 1,143.45	$ 1,167.49	$ 723.92	$ 753.04	$ 3,381.09	$ 1,132.01
14	Int - 3	Miami-Dade Tax Collector	07/29/24	Interest		$ 78.22			$ 78.22	$ 78.22					$ 78.22				
15									$ -										
16									$ -										
					$706,493.86	$ 1,388.35	$ (6,806.33)	$ (26,343.35)	$ 674,732.53	$ 87,744.21	**$ 73,697.00**	**$ 81,002.00**	**$ 348,166.00**	**$ 117,273.00**	$ 83,688.17	$ 70,240.02	$ 77,200.79	$ 331,832.38	$ 111,771.17

Assessment Roll = 706,493.86

Tax Collections
100.00%

Note: $706,487, $86,349, $73,697, $81,002, $348,166 and $117,273 are 2023/2024 budgeted assessments before discounts and fees.
$665,934, $81,648, $69,275, $76,385, $327,276 and $111,350 are 2023/2024 budgeted assessments after discounts and fees.

$ 706,493.86	
$ 1,388.35	$ 674,732.53
$ (87,744.21)	$ (70,240.02)
$ (73,697.00)	$ (83,688.17)
$ (117,273.00)	$ (111,771.17)
$ (348,166.00)	$ (77,200.79)
$ (81,002.00)	$ (331,832.38)
$ 0.00	$ -