



**CENTURY GARDENS
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING
OCTOBER 10, 2023
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
October 10, 2023
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 13, 2023 Regular Board Meeting and Public Hearing.....Page 2
- G. Old Business
 - 1. Staff Report, as Required
- H. New Business
 - 1. Discussion Regarding Towing of Illegally Parked Vehicles
 - 2. Consider Resolution No. 2023-05 – Adopting a Fiscal Year 2022/2023 Amended Budget.....Page 6
 - 3. Consider Resolution No. 2023-06 – Adopting a Records Retention Policy.....Page 13
 - 4. Discussion Regarding 2023 Legislative Update Memorandum.....Page 17
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- J. Board Member & Staff Closing Comments
- K. Adjourn

Publication Date
2023-09-29

Subcategory
Miscellaneous Notices

CENTURY GARDENS COMMUNITY
DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024 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 10, 2023

November 14, 2023

March 12, 2024

April 9, 2024

May 14, 2024

June 11, 2024

September 10, 2024

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 insure 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

9/29 23-39/0000685874M

**CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING & PUBLIC HEARING
JUNE 13, 2023**

A. CALL TO ORDER

The June 13, 2023, Regular Board Meeting of the Century Gardens Community Development District (the “District”) was called to order at 6:33 p.m. in the recreational area outside of the Cafeteria of the Mater Gardens Academy Charter School 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 30, 2022, as part of the District’s Fiscal Year 2022/2023 Regular Meeting Schedule, as legally required.

C. ESTABLISH A QUORUM

It was determined that the attendance of Chairman Nildo Ruiz, Vice Chairwoman Paola Batic and Supervisors Luis Durango and Abel Fernandez (who arrived at 6:40 p.m.) constituted a quorum and it was in order to proceed with the meeting:

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

D. ADMINISTER OATH OF OFFICE AND REVIEW BOARD MEMBER DUTIES AND RESPONSIBILITIES

NOTE: This item was discussed after Item F.

Ms. Nguyen, Notary Public in the State of Florida, administered the Oath of Office to Mr. Ruiz (holdover in Seat 2) and Ms. Batic (holdover in Seat 1).

E. CONSIDER RESOLUTION NO. 2023-01 – ELECTION OF OFFICERS

NOTE: This item was discussed after Item F.

Ms. Nguyen presented Resolution No. 2023-01, entitled:

RESOLUTION NO. 2023-01

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
(“DISTRICT”) ELECTING THE OFFICERS OF THE DISTRICT AND
PROVIDING FOR AN EFFECTIVE DATE.**

Ms. Nguyen provided the following slate of names for election:

- Chairman: Nildo Ruiz
- Vice Chairwoman: Paola Batic
- Secretary/Treasurer: Nancy Nguyen
- Assistant Secretary: Abel Fernandez
- Assistant Secretary: Luis Durango
- Assistant Secretary: Daniele Ranaudo
- Assistant Secretary: Armando Silva

A **MOTION** was made by Ms. Batic, seconded by Mr. Ruiz and passed unanimously to elect the District's Officers, as listed above.

F. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

NOTE: Mr. Fernandez arrived at approximately 6:40 p.m. Items D. and E. were discussed at this time.

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

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

H. APPROVAL OF MINUTES

1. March 14, 2023, Regular Board Meeting Minutes

The minutes of the March 14, 2023, Regular Board Meeting were presented for approval.

A **MOTION** was made by Ms. Batic, seconded by Mr. Ruiz and unanimously passed to approve the minutes of the March 14, 2023, Regular Board Meeting as presented.

NOTE: At approximately 6:47 p.m., Ms. Nguyen recessed the Regular Meeting and simultaneously opened the Public Hearing.

I. PUBLIC HEARING

1. Proof of Publication

Ms. Nguyen presented proof of publication that notice of the Public Hearing had been published in the *Miami Daily Business Review* on May 24, 2023, and May 31, 2023, as legally required.

2. Receive Public Comments on Fiscal Year 2023/2024 Final Budget

Ms. Nguyen opened the public comment portion of the Public Hearing to receive comments on the 2023/2024 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. 2023-03 – Adopting a Fiscal Year 2023/2024 Final Budget

Ms. Nguyen presented Resolution No. 2023-03, entitled:

RESOLUTION NO. 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2023/2024 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 2023/2024 final budget and the non-ad valorem special assessment tax roll. A discussion ensued after which:

A **MOTION** was made by Mr. Ruiz, seconded by Mr. Ranaudo and unanimously passed to approve and adopt Resolution No. 2023-03, *as presented*; thereby setting the 2023/2024 final budget and non-ad valorem special assessment tax roll.

NOTE: At approximately 6:48 p.m., Ms. Nguyen closed the Public Hearing and simultaneously reconvened the Regular Meeting.

J. OLD BUSINESS

1. Commercial Vehicle Reporting

Ms. Nguyen stated that several commercial vehicles were reported to Miami-Dade County, in particular a semi-truck that was parked across the sidewalk. The Board informed Ms. Nguyen that the semi-truck has since been moved.

K. NEW BUSINESS

1. Consider Resolution No. 2023-04 – Adopting a Fiscal Year 2023/2024 Meeting Schedule

Ms. Nguyen presented Resolution No. 2023-04, entitled:

RESOLUTION NO. 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 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. Fernandez and unanimously passed to approve and adopt Resolution No. 2023-04, *as presented*; thereby setting the 2023/2024 regular meeting schedule and authorizing the publication of the annual meeting schedule, as required by law.

2. Discussion Regarding Royal Palm Fertilization

Ms. Nguyen presented a proposal from Panamerican Landscaping, LLC in the amount of \$4,700 for the annual fertilization of the royal palm trees on the main entrance median. Ms. Nguyen stated that the fertilization consists of two (2) injection fertilization applications and two (2) granular fertilization applications per year. The Board requested that Ms. Nguyen seek two (2) additional proposals. A discussion ensued, after which:

A **MOTION** was made by Mr. Ruiz, seconded by Mr. Fernandez setting a not to exceed amount of \$4,700 for the fertilization of the seventy (70) royal palms on the main entrance median. Upon being put to a vote, the **motion** passed 3 to 1 with Ms. Batic dissenting.

L. ADMINISTRATIVE MATTERS

1. Financial Report

Ms. Nguyen presented the financials in the meeting book and briefly reviewed them with the Board. Ms. Nguyen pointed out that available funds as of May 31, 2023, were approximately \$219,861.

2. Statement of Financial Interest 2022 Form 1 – Filing Deadline: July 1, 2023

Board members were reminded of the importance of completing and mailing to the Supervisor of Elections within the County of residency their individual 2022 Statement of Financial Interests Form 1. The deadline for submittal is July 1, 2023.

M. BOARD MEMBER & STAFF CLOSING COMMENTS

There were no Board member closing comments at this time.

N. ADJOURN

There being no further business to come before the Board, a **MOTION** was made Mr. Fernandez, seconded by Mr. Ruiz and unanimously passed adjourning the meeting at 6:57 p.m.

ATTESTED BY:

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

RESOLUTION NO. 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2022/2023 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 2022/2023 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 10th day of October, 2023.

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 2022/2023
October 1, 2022 - September 30, 2023**

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AMENDED FINAL BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

| | FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23 | AMENDED FINAL BUDGET 10/1/22 - 9/30/23 | YEAR TO DATE ACTUAL 10/1/22 - 9/29/23 |
|--|---|---|--|
| REVENUES | | | |
| Administrative Assessments | 82,413 | 83,653 | 83,653 |
| Maintenance Assessments | 77,690 | 77,691 | 77,691 |
| Debt Assessments (Series 2007) | 81,002 | 81,003 | 81,003 |
| Debt Assessments (Series 2014) | 348,166 | 348,168 | 348,168 |
| Debt Assessments (Series 2019) | 117,273 | 117,274 | 117,274 |
| Other Revenues | 0 | 0 | 0 |
| Interest Income | 240 | 8,036 | 7,936 |
| TOTAL REVENUES | \$ 706,784 | \$ 715,825 | \$ 715,725 |
| EXPENDITURES | | | |
| ADMINISTRATIVE EXPENDITURES | | | |
| Supervisor Fees | 2,000 | 1,500 | 1,500 |
| Payroll Taxes | 160 | 114 | 114 |
| Management | 28,848 | 28,848 | 28,848 |
| Secretarial | 4,200 | 4,200 | 4,200 |
| Legal | 9,000 | 7,500 | 6,408 |
| Assessment Roll | 6,000 | 6,000 | 6,000 |
| Audit Fees | 3,900 | 3,900 | 3,900 |
| Insurance | 6,100 | 6,501 | 6,501 |
| Legal Advertisements | 725 | 600 | 253 |
| Miscellaneous | 1,150 | 950 | 736 |
| Postage | 300 | 175 | 156 |
| Office Supplies | 750 | 375 | 349 |
| Dues & Subscriptions | 175 | 175 | 175 |
| Trustee Fees | 11,900 | 11,611 | 11,611 |
| Continuing Disclosure Fee | 500 | 500 | 500 |
| Website Management | 2,000 | 2,000 | 2,000 |
| TOTAL ADMINISTRATIVE EXPENDITURES | \$ 77,708 | \$ 74,949 | \$ 73,251 |
| MAINTENANCE EXPENDITURES | | | |
| Lawn/Landscape Maintenance | 31,000 | 41,000 | 39,230 |
| Aquatic Lake Maintenance | 5,200 | 5,200 | 4,771 |
| Preserve Area | 1,000 | 500 | 0 |
| Irrigation Maintenance | 3,500 | 1,500 | 475 |
| Miscellaneous Maintenance | 3,000 | 3,000 | 2,611 |
| Electricity | 3,300 | 2,492 | 2,492 |
| Engineering/Inspections | 2,000 | 1,060 | 1,060 |
| Field Operations Management | 1,500 | 1,500 | 1,500 |
| Palm Treatment - Maint./Replacement | 3,500 | 4,700 | 0 |
| Traffic Calming Devices | 10,000 | 1,000 | 0 |
| Improvements - Landscape/Forestry | 6,115 | 1,000 | 0 |
| Improvements - Reserve Contingency | 2,914 | 1,000 | 0 |
| TOTAL MAINTENANCE EXPENDITURES | \$ 73,029 | \$ 63,952 | \$ 52,139 |
| TOTAL EXPENDITURES | \$ 150,737 | \$ 138,901 | \$ 125,390 |
| REVENUES LESS EXPENDITURES | \$ 556,047 | \$ 576,924 | \$ 590,335 |
| Bond Payments (Series 2007) | (76,385) | (77,192) | (77,192) |
| Bond Payments (Series 2014) | (327,276) | (331,779) | (331,779) |
| Bond Payments (Series 2019) | (111,350) | (111,754) | (111,754) |
| BALANCE | \$ 41,036 | \$ 56,199 | \$ 69,610 |
| County Appraiser & Tax Collector Fee | (13,679) | (6,808) | (6,808) |
| Discounts For Early Payments | (27,357) | (26,458) | (26,458) |
| Excess/ (Shortfall) | \$ - | \$ 22,933 | \$ 36,344 |
| Carryover From Prior Year | | 0 | 0 |
| Net Excess/ (Shortfall) | \$ - | \$ 22,933 | \$ 36,344 |

| |
|----------------------------|
| FUND BALANCE AS OF 9/30/22 |
| FY 2022/2023 ACTIVITY |
| FUND BALANCE AS OF 9/30/23 |

| |
|-----------|
| \$143,097 |
| \$22,933 |
| \$166,030 |

AMENDED FINAL BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2007)
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

| | FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23 | AMENDED FINAL BUDGET 10/1/22 - 9/30/23 | YEAR TO DATE ACTUAL 10/1/22 - 9/29/23 |
|----------------------------|---|---|--|
| REVENUES | | | |
| Interest Income | 25 | 3,509 | 3,459 |
| NAV Tax Collection | 76,385 | 77,192 | 77,192 |
| Total Revenues | \$ 76,410 | \$ 80,701 | \$ 80,651 |
| | | | |
| EXPENDITURES | | | |
| Principal Payments | 35,000 | 35,000 | 35,000 |
| Interest Payments | 38,506 | 39,390 | 39,390 |
| Bond Redemption | 2,904 | 0 | 0 |
| Total Expenditures | \$ 76,410 | \$ 74,390 | \$ 74,390 |
| | | | |
| Excess/ (Shortfall) | \$ - | \$ 6,311 | \$ 6,261 |

| | |
|----------------------------|----------|
| FUND BALANCE AS OF 9/30/22 | \$81,484 |
| FY 2022/2023 ACTIVITY | \$6,311 |
| FUND BALANCE AS OF 9/30/23 | \$87,795 |

Notes

Reserve Fund Balance = \$38,306*. Revenue Fund Balance = \$43,489*.
Revenue Fund Balance To Be Used To Make 11/1/2023 Interest Payment Of \$18,811.
* 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 9/30/23 = | \$745,000 | |

AMENDED FINAL BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2004-SERIES 2014)
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

| | FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23 | AMENDED FINAL BUDGET 10/1/22 - 9/30/23 | YEAR TO DATE ACTUAL 10/1/22 - 9/29/23 |
|----------------------------------|---|---|--|
| REVENUES | | | |
| Interest Income | 25 | 11,210 | 11,210 |
| NAV Tax Collection | 327,276 | 331,779 | 331,779 |
| Total Revenues | \$ 327,301 | \$ 342,989 | \$ 342,989 |
| | | | |
| EXPENDITURES | | | |
| Principal Payments | 170,000 | 170,000 | 170,000 |
| Interest Payments | 73,950 | 75,905 | 75,905 |
| Extraordinary Principal Payments | 55,000 | 55,000 | 55,000 |
| Bond Redemption | 28,351 | 0 | 0 |
| | | | |
| Total Expenditures | \$ 327,301 | \$ 300,905 | \$ 300,905 |
| | | | |
| Excess/Shortfall | \$ - | \$ 42,084 | \$ 42,084 |

| | |
|----------------------------|-----------|
| FUND BALANCE AS OF 9/30/22 | \$364,131 |
| FY 2022/2023 ACTIVITY | \$42,084 |
| FUND BALANCE AS OF 9/30/23 | \$406,215 |

Notes

Reserve Fund Balance = \$144,676*. Revenue Fund Balance = \$261,539*.
Revenue Fund Balance To Be Used To Make 11/1/2023 Interest Payment Of \$34,595 and
Extraordinary Principal Payment Of \$55,000.
* Approximate Amounts

Series 2014 Refunding Bond Information

| | | |
|----------------------------|-------------|--------------------------------|
| Original Par Amount = | \$3,905,000 | Annual Principal Payments Due: |
| Interest Rate = | 3.4% - 8.4% | May 1st |
| Issue Date = | June 2014 | Annual Interest Payments Due: |
| Maturity Date = | May 2034 | May 1st & November 1st |
| Par Amount As Of 9/30/23 = | \$2,035,000 | |

Note: Extraordinary Principal Payments Being Made To Eliminate Final Four Years Of Principal Payments.

AMENDED FINAL BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND (SERIES 2019)
FISCAL YEAR 2022/2023
OCTOBER 1, 2022 - SEPTEMBER 30, 2023

| | FISCAL YEAR 2022/2023 BUDGET 10/1/22 - 9/30/23 | AMENDED FINAL BUDGET 10/1/22 - 9/30/23 | YEAR TO DATE ACTUAL 10/1/22 - 9/29/23 |
|---------------------------|---|---|--|
| REVENUES | | | |
| Interest Income | 25 | 2,537 | 2,487 |
| NAV Tax Collection | 111,350 | 111,754 | 111,754 |
| Total Revenues | \$ 111,375 | \$ 114,291 | \$ 114,241 |
| | | | |
| EXPENDITURES | | | |
| Principal Payments | 32,000 | 31,000 | 31,000 |
| Interest Payments | 78,568 | 79,169 | 79,169 |
| Bond Redemption | 807 | 0 | 0 |
| | | | |
| Total Expenditures | \$ 111,375 | \$ 110,169 | \$ 110,169 |
| | | | |
| Excess/Shortfall | \$ - | \$ 4,122 | \$ 4,072 |

| | |
|----------------------------|-----------|
| FUND BALANCE AS OF 9/30/22 | \$102,855 |
| FY 2022/2023 ACTIVITY | \$4,122 |
| FUND BALANCE AS OF 9/30/23 | \$106,977 |

Notes

Reserve Fund Balance = \$27,837*. Revenue Fund Balance = \$79,140*.
Revenue Fund Balance To Be Used To Make 11/1/2023 Principal Payment Of \$32,000
And Interest Payment Of \$39,284.
* 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 9/30/23 = | \$1,643,000 | |

RESOLUTION 2023-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Century Gardens Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, Section 257.36(5), *Florida Statutes*, requires the District to establish and maintain an active and continuing program for the economical and efficient management of records and to provide for the appointment of a records management liaison officer (“Records Management Liaison Officer”); and

WHEREAS, the District desires for the Records Management Liaison Officer to be an employee of the District or an employee of the District Manager; and

WHEREAS, the District desires to authorize the District’s records custodian to appoint a Records Management Liaison Officer, which may or may not be the District’s records custodian; and

WHEREAS, the District desires to prescribe duties of the Records Management Liaison Officer and provide for the assignment of additional duties; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution a records retention policy (the “Records Retention Policy”) for immediate use and application.

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

SECTION 1. The District hereby authorizes the District’s records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District’s records custodian, shall each have the individual power to remove the Records

Management Liaison Officer at any time for any reason. Immediately following the removal or resignation of a Records Management Liaison Officer, the District's records custodian shall appoint a replacement Records Management Liaison Officer.

SECTION 2. The duties of the Records Management Liaison Officer shall include the following:

- A.** Serve as the District's contact with the Florida Department of State, State Library and Archives of Florida;
- B.** Coordinate the District's records inventory;
- C.** Maintain records retention and disposition forms;
- D.** Coordinate District records management training;
- E.** Develop records management procedures consistent with the Records Retention Policy, as amended as provided herein;
- F.** Participate in the development of the District's development of electronic record keeping systems;
- G.** Submit annual compliance statements;
- H.** Work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I.** Such other duties as may be assigned by the Board or the District's records custodian in the future.

SECTION 3. The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State ("Division") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division. However, the District will retain certain records longer than required by the General Records Schedules established by the Division as set forth in Exhibit A. To the extent the above statute, rules or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment shall not reduce the retention times set forth in Exhibit A. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

SECTION 4. In accordance with section 668.50, Florida Statutes, and section 119.01, Florida Statutes, the Board finds that the electronic record shall be considered the official record and any paper originals are hereby duplicates which may be disposed of unless required to be preserved by any applicable statute, rule or ordinance.

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

SECTION 6. This Resolution shall become effective upon its passage; shall replace, supplant, and supersede any prior policy or resolution of the District regarding records retention; and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED at a meeting of the District Board of Supervisors, this 10th day of October, 2023.

ATTEST:

**CENTURY GARDENS COMMUNITY
DEVELOPMENT DISTRICT**

Print name: _____
Secretary / Assistant Secretary

Print name: _____
Chairperson / Vice Chairperson

Exhibit A: Amendments to General Records Schedules Established by the Division

Exhibit A

Amendments to General Records Schedules established by the Division

ADVERTISEMENTS: LEGAL (Item #25)

The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to proceedings under uniform method of collection of debt assessments permanently. The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to the levy of assessments securing bonds for five (5) fiscal years provided applicable audits have been released, or until three (3) calendar years after related bonds are redeemed, whichever is later.

AUDITS: INDEPENDENT (Item #56)

The District shall retain the record copy of independent audits for ten (10) fiscal years or until three (3) calendar years after all related bonds are redeemed, whichever is later.

DISBURSEMENT RECORDS: DETAIL (Item #340)

The District shall retain the record copy of disbursement records relating to the use of bonds for five (5) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

DISBURSEMENT RECORDS: SUMMARY (Item #341)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS (Item #107)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

INCIDENT REPORT FILES (Item #241)

The District shall retain incident reports for five (5) anniversary years from the date of the incident.

MINUTES: OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS (Item #4)

The District shall retain audio recordings of board of supervisor meetings for five (5) calendar years after adoption of the official minutes.

PROJECT FILES: CAPITAL IMPROVEMENT (Item #136)

The District shall retain the record copy of project files for projects funded with bonds for ten (10) fiscal years after completion of the project provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

REAL PROPERTY RECORDS: CONDEMNATION/DEMOLITION (Item #364)

The District shall retain the record copy of project files for condemnation/demolition projects funded with bonds for five (5) anniversary years after final action or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

REAL PROPERTY RECORDS: PROPERTY ACQUIRED (Item #172)

The District shall retain the record copy of documents related to property acquisitions funded with bonds for three (3) fiscal years after final disposition of the property provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

MEMORANDUM

TO: District Manager

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

DATE: July 20, 2023

RE: 2023 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 2023 – 134, Laws of Florida (SB 346). The legislation requires contracts for construction services between a local government entity and a contractor to include a “punch list”¹ of items required to render complete, satisfactory, and acceptable the construction services contracted for, which punch list outlines the estimated cost of each item necessary to complete the work. The law requires local governments to pay all portions of the contract balance, except for 150 percent of the portion of the contract balance attributed to those projects on the punch list, within 20 days after the punch list is created, subject to certain exceptions. The legislation limits a local government’s ability to withhold payment of certain amounts under the contract to only those subject to a written good faith dispute or claims against public surety bonds. The law clarifies that a local government must pay the undisputed portions of a contract within 20 days of the request for payment. Lastly, the legislation amends the definition of “public works project” in section 255.0992, F.S., to include any construction, maintenance, repair, renovation, remodeling, or improvement activity that is paid for with state-appropriated funds. The effective date of this act is July 1, 2023.

2. Chapter 2023 – 17, Laws of Florida (SB 102). The legislation makes various changes and additions to affordable housing related programs and policies at both the state and local level. With regard to local governments, the law:

- Preempts local government requirements regarding zoning, density, and height to allow for streamlined development of affordable housing in commercial and mixed-use zoned areas under certain circumstances. Developments that meet the requirements may not require a zoning change or comprehensive plan amendment.

¹ The punch list is created within a contractually-specified timeframe after the contractor reaches substantial completion of the construction services as defined in the contract, or if that is not defined, then after the project reaches beneficial occupancy or use. If the contract is valued at less than \$10 million, then the punch list must be developed within 30 calendar days; if the contract is valued at \$10 million or more, then the punch list must be developed within 45 calendar days.

- Removes a local government’s ability to approve affordable housing on residential parcels by bypassing state and local laws that may otherwise preclude such development, while retaining such right for commercial and industrial parcels.
- Removes a provision that allows local governments to impose rent control under certain circumstances, preempting rent control ordinances entirely.
- Requires counties and cities to update and electronically publish the inventory of publicly owned properties, for counties including property owned by a dependent special district, which may be appropriate for affordable housing development.
- Authorizes the Florida Housing Finance Corporation, through contract with the Florida Housing Coalition, to provide technical assistance to local governments to facilitate the use or lease of county or municipal property for affordable housing purposes.
- Requires local governments to maintain a public written policy outlining procedures for expediting building permits and development orders for affordable housing projects.
- Provides that the Keys Workforce Housing Initiative is an exception to evacuation time requirements and that comprehensive plan and land use amendments approved under that initiative are valid.

The effective date of this act is July 1, 2023.

3. Chapter 2023 – 31, Laws of Florida (SB 1604). The law makes a number of changes relating to comprehensive plans and land development regulations. Of interest to special districts, section 4 of the legislation amends section 189.031, F.S., to preclude independent special districts from complying with the terms of any development agreement, which is executed within three months preceding the effective date of a law, which modifies the manner of selecting members of the governing body of the special district from election to appointment or appointment to election. The newly elected or appointed governing body of the special district must review within four months of taking office any such development agreement and vote on whether to seek readoption of the agreement. The law applies to any development agreement that is in effect on, or is executed after July 1, 2023, which is the effective date of this law. Section 4 of the Act expires July 1, 2028, unless reviewed and reenacted by the Legislature.

4. Chapter 2023 – 28, Laws of Florida (HB 3). This legislation codifies and extends the policy adopted by the Trustees² requiring all investment decisions relating to the state retirement system be based solely on pecuniary factors³. The law extended that policy to all funds managed by the State Board of Administration (SBA), all funds of the state Treasury, all local government retirement plans, investments of local government surplus funds, and investments of funds raised by citizen support and direct-support organizations. Investment managers who invest public funds on behalf of any of these entities may not sacrifice investment return or take additional investment risk to promote any non-pecuniary factor. The law requires any contract between a governmental

² The Governor, Chief Financial Officer, and Attorney General serve as the SBA’s Board of Trustees.

³ The term “pecuniary factor” is defined as a factor that is expected “to have a material effect on the risk or return of an investment based on appropriate investment horizons consistent with applicable investment objectives and funding policy. The term does not include the consideration of the furtherance of any social, political, or ideological interests.”

entity⁴ and an investment manager executed, amended, or renewed on or after July 1, 2023, to contain a provision requiring the investment manager to include a disclaimer in an external communication, if the communication is to a company in which the investment manager has invested public funds and discusses social, political, or ideological interests. The required disclaimer must state: “The views and opinions expressed in this communication are those of the sender and do not reflect the views and opinions of the people of the state of Florida.” All contracts with investment managers executed, amended, or renewed on or after July 1, 2023, may be unilaterally terminated if certain communications of an investment manager include discussion of social, political, or ideological interests and omit the required disclaimer.

In addition, the legislation prohibits bond issuers⁵ from issuing an environmental, social, and corporate governance (ESG) bond or paying for a third-party verifier that certifies or verifies that a bond may be designated or labeled as an ESG bond⁶, renders opinions or produces a report on ESG compliance, among other ESG-related services. Issuers are also prohibited from contracting with a rating agency whose ESG scores for the issuer will have a direct, negative impact on the issuer’s bond ratings.

The act further prohibits consideration of social, political, or ideological beliefs in state and local government contracting, and explicitly notes that this includes all political subdivisions of the state. Specifically, the law prohibits an awarding body from (1) requesting documentation or considering a vendor’s social, political, or ideological beliefs when determining if the vendor is a responsible vendor; or (2) giving a preference to a vendor based on the vendor’s social, political, or ideological beliefs.

Lastly, the legislation amends the definition of a “qualified public depository” to prohibit government entities from depositing funds in banks that make it a practice to deny or cancel services of their customers based on a person’s political opinions, speech, affiliations, lawful ownership or sales of firearms, production of fossil fuels or other factors related to ESG. Pursuant to current law, all public deposits may only be deposited in a qualified public depository. The effective date of this legislation is July 1, 2023.

5. Chapter 2023 – 32, Laws of Florida (SB 258). The legislation bans the use of prohibited applications⁷ on devices issued to an employee or officer by a public employer, or otherwise used on a network that is owned, operated, or maintained by a public employer. This law requires the Department of Management Services (DMS) to create and maintain a list of prohibited applications of any Internet application that it deems to present a security risk in the form of

⁴ The law defines “governmental entity” to mean a state, regional, county, municipal, special district, or other political subdivision whether executive, judicial, or legislative, including, but not limited to, a department, division, board, bureau, commission, authority, district, or agency thereof, or a public school, Florida College System institution, state university, or associated board.

⁵ Any public body corporate and politic authorized or created by general or special law and granted the power to issue bonds.

⁶ An ESG bond is any bond that has been designated or labeled as a bond that will be used to finance a project with an ESG purpose, including, but not limited to, green bonds, Certified Climate Bonds, GreenStar designated bonds, and other environmental bonds marketed as promoting a generalized or global environmental objective; social bonds marketed as promoting a social objective; and sustainability bonds and sustainable development goal bonds marketed as promoting both environmental and social objectives. It includes bonds self-designated by the issuer as ESG-labeled bonds and those designated as ESG-labeled bonds by a third-party verifier.

⁷ A “prohibited application” is defined as any application that participates in certain activities, such as conducting cyber-espionage against a public employer, and that is created, maintained, or owned by a foreign principal.

unauthorized access to, or temporary unavailability of the public employer's records, digital assets, systems, networks, servers, or information. Public employers must block access to any prohibited application via their wireless networks and virtual private networks; restrict access to any prohibited application on any government cell phone, laptop, desktop computer, tablet computer, or other electronic device that can connect to the Internet that has been issued to an employee or officer for a work-related purpose; and retain the ability to remotely wipe and uninstall any prohibited application from any such device that is believed to have been adversely impacted by a prohibited application. The legislation requires an employee or officer of a CDD to remove any prohibited application from his or her government-issued device within 15 days of the DMS' publication of its list of prohibited applications, and within 15 days of any subsequent update to the list of prohibited applications. The effective date of this legislation is July 1, 2023.

6. Chapter 2023 – 33, Laws of Florida (SB 264). The legislation restricts the issuance of government contracts or economic development incentives to foreign entities that are owned by, controlled by or organized under the laws of a foreign country of concern⁸. The law further prohibits a foreign principal⁹ from owning or acquiring agricultural land or other interests in real property on or within 10 miles of a military installation or critical infrastructure facility. A foreign principal that owns agricultural land acquired before July 1, 2023, may continue to hold such land and must register with the Florida Department of Agriculture and Consumer Services (DACS) by January 1, 2024. If the property owned or acquired before July 1, 2023, is on or within 10 miles of a military installation or critical infrastructure facility, the foreign principal must similarly register with the Department of Economic Opportunity by December 31, 2023. The law prohibits the People's Republic of China, the Chinese Communist Party, its officials and members, other political party official or members, other legal entities or subsidiaries organized under the laws of, or having a principal place of business in, China or its political subdivisions, or other persons domiciled in China, who are not U.S. citizens or lawful permanent residents of the United States, from purchasing or acquiring an interest in, real property in Florida. Finally, the act amends s. 836.05, F.S., relating to criminal threats and extortion, to provide that a person who violates the statute while acting as a foreign agent for the purpose of benefitting a foreign country of concern, commits a first degree felony. The effective date of this legislation is July 1, 2023.

7. Chapter 2023 – 264, Laws of Florida (SB 7008). The legislation amends Section 119.071(3)(c)1., F.S., to save from repeal, the public records exemption for information relating to the following information held by an agency:

- Building plans;
- Blueprints;
- Schematic drawings; and

⁸ The People's Republic of China, The Russian Federation, The Islamic Republic of Iran, The Democratic People's Republic of Korea, The Republic of Cuba, The Venezuelan Regime of Nicolas Maduro, or The Syrian Arab Republic, including any agency of or other entity within significant control of such foreign country of concern.

⁹ "Foreign principal" means: The government or any official of the government of a foreign country of concern; A political party or member of a political party or any subdivision of a political party in a foreign country of concern; A partnership, association, corporation, organization, or other combination of persons organized under the laws of, or having its principal place of business in, a foreign country of concern, or a subsidiary of such entity; or o Any person who is domiciled in a foreign country of concern and is not a citizen or lawful permanent resident of the United States.

- Diagrams, including draft, preliminary, and final formats, which depict the internal layout or structural elements of an attractions and recreation facility, entertainment or resort complex, industrial complex, retail and service development, office development, health care facility, or hotel or motel development.

The effective date of this act is October 1, 2023.

8. Chapter 2023 – 75, Laws of Florida (HB 7007). The legislation removes the scheduled repeal date of the public record and public meeting exemptions for security or fire safety system plans under Sections 119.071(3)(a) and 286.0113(1), F.S., thereby maintaining the public record and public meeting exemptions for such plans. The effective date of this act is October 1, 2023.

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: June 6, 2023

RE: Required Ethics Training

On May 24, 2023, the Governor signed CS/HB 199 into law as Chapter 2023-121, Laws of Florida. Section 112.3142, Florida Statutes, requires that specified constitutional officers, elected municipal officers, and commissioners complete four (4) hours of ethics training annually. This requirement is noted on page 1 of the Form 1, Statement of Financial Interests. This legislation provides that beginning January 1, 2024, elected and appointed commissioners of community redevelopment agencies and local officers of independent special districts are now required to complete four (4) hours of ethics training annually. The training must address, at a minimum, s. 8, Art. II of the Florida Constitution (ethics for public officers and financial disclosure), the Code of Ethics for Public Officers and Employees, and the Florida Public Records Law and Open Meetings laws. The legislation specifically provides that this training requirement may be satisfied by completing a continuing legal education class or other continuing professional education class or seminar if the required subject matter is covered therein.

For current supervisors and officers, it is recommended that this training requirement be completed by July 1, 2024, so that the supervisor or officer can verify compliance with the required training on his or her Form 1, Statement of Financial Interests (2023). Elected local officers of independent special districts that assume office on or before March 31st must complete annual ethics training by December 31st of the year the term begins; however, if the term starts after March 31st, the officer is not required to complete the required ethics training until December 31st of the following year. The Legislature intends for those elected officers to receive the required training as close as possible to the date that he or she assumes office. The chart below can be used as a reference:

| Date elected or appointed | Annual Training Completed By |
|-----------------------------|--|
| Current Officer/Supervisor | December 31, 2024 (recommend completion by July 1, 2024) |
| January 1 – March 31, 2024 | December 31, 2024 |
| April 1 – December 31, 2024 | December 31, 2025 |

The legislation also amends Section 112.313(a), Florida Statutes, clarifying the conflicts exception for public officers or employees of water control districts (Chapter 298, Florida Statutes)

or a special tax districts created by general (i.e. community development districts) or special law and which is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the district has jurisdiction. Employment with or entering into a contractual relationship with a business entity is not prohibited and is not deemed a conflict per se; however, conduct by such officer or employee that is prohibited by or otherwise frustrates the intent of Section 112.313(7), Florida Statutes, including conduct that violates subsections (6) (misuse of public position) and (8) (disclosure of information not otherwise available to the public for personal benefit) thereof is deemed an impermissible conflict of interest.

For convenience, we have included a copy 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. You can expect our traditional legislative memorandum in the coming weeks, where we will summarize other legislation from the 2023 Legislative Session relevant to special districts.

CHAPTER 2023-121

Committee Substitute for House Bill No. 199

An act relating to ethics requirements for officers and employees of special tax districts; amending s. 112.313, F.S.; specifying that certain conduct by certain public officers and employees is deemed a conflict of interest; making technical changes; amending s. 112.3142, F.S.; requiring certain ethics training for elected local officers of independent special districts beginning on a specified date; specifying requirements for such training; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (7) of section 112.313, Florida Statutes, is amended to read:

112.313 Standards of conduct for public officers, employees of agencies, and local government attorneys.—

(7) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP.—

(a) No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties.

1. When the agency referred to is that certain kind of special tax district created by general or special law and is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the agency has jurisdiction, or when the agency has been organized pursuant to chapter 298, then employment with, or entering into a contractual relationship with, such business entity by a public officer or employee of such agency is shall not be prohibited by this subsection or be deemed a conflict per se. However, conduct by such officer or employee that is prohibited by, or otherwise frustrates the intent of, this section, including conduct that violates subsections (6) and (8), is ~~shall be~~ deemed a conflict of interest in violation of the standards of conduct set forth by this section.

2. When the agency referred to is a legislative body and the regulatory power over the business entity resides in another agency, or when the regulatory power which the legislative body exercises over the business entity or agency is strictly through the enactment of laws or ordinances, then employment or a contractual relationship with such business entity by a public officer or employee of a legislative body shall not be prohibited by this subsection or be deemed a conflict.

(b) This subsection shall not prohibit a public officer or employee from practicing in a particular profession or occupation when such practice by persons holding such public office or employment is required or permitted by law or ordinance.

Section 2. Paragraphs (d) and (e) of subsection (2) of section 112.3142, Florida Statutes, are redesignated as paragraphs (e) and (f), respectively, present paragraph (e) of that subsection is amended, and a new paragraph (d) is added to that subsection, to read:

112.3142 Ethics training for specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies, and elected local officers of independent special districts.—

(2)

(d) Beginning January 1, 2024, each elected local officer of an independent special district, as defined in s. 189.012, and each person who is appointed to fill a vacancy for an unexpired term of such elective office must complete 4 hours of ethics training each calendar year which addresses, at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of this state. This requirement may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required subject matter is covered by such class, seminar, or presentation.

(f)(e) The Legislature intends that a constitutional officer, or elected municipal officer, or elected local officer of an independent special district who is required to complete ethics training pursuant to this section receive the required training as close as possible to the date that he or she assumes office. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office on or before March 31 must complete the annual training on or before December 31 of the year in which the term of office began. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office after March 31 is not required to complete ethics training for the calendar year in which the term of office began.

Section 3. This act shall take effect July 1, 2023.

Approved by the Governor May 24, 2023.

Filed in Office Secretary of State May 24, 2023.

Century Gardens
Community Development District

**Financial Report For
September 2023**

Century Gardens Community Development District
Budget vs. Actual
October 2022 through September 2023

| | Oct 22 - Sept 23 | 22/23 Budget | \$ Over Budget | % of Budget |
|---|-------------------------|---------------------|-----------------------|--------------------|
| Income | | | | |
| 363.100 · Administrative Assessments | 83,652.91 | 82,413.00 | 1,239.91 | 101.51% |
| 363.101 · Maintenance Assessments | 77,691.30 | 77,690.00 | 1.30 | 100.0% |
| 363.811 · Debt Assessments - Series 2007 | 81,003.30 | 81,002.00 | 1.30 | 100.0% |
| 363.812 · Debt Assessments - Series 2014 | 348,168.30 | 348,166.00 | 2.30 | 100.0% |
| 363.813 · Debt Assessments - Series 2019 | 117,274.30 | 117,273.00 | 1.30 | 100.0% |
| 363.821 · Payment To Trustee-Series 2007 | -77,191.95 | -76,385.00 | -806.95 | 101.06% |
| 363.822 · Payment To Trustee-Series 2014 | -331,778.95 | -327,276.00 | -4,502.95 | 101.38% |
| 363.824 · Payment to Trustee-Series 2019 | -111,753.80 | -111,350.00 | -403.80 | 100.36% |
| 363.830 · County Appraiser & Tax Col Fees | -6,807.98 | -13,679.00 | 6,871.02 | 49.77% |
| 363.831 · Discounts For Early Payments | -26,458.06 | -27,357.00 | 898.94 | 96.71% |
| 369.401 · Interest Income | 7,935.38 | 240.00 | 7,695.38 | 3,306.41% |
| Total Income | 161,734.75 | 150,737.00 | 10,997.75 | 107.3% |
| Expense | | | | |
| 512.735 · Traffic Calming Devices | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 511.132 · Payroll Tax Expense | 114.75 | 160.00 | -45.25 | 71.72% |
| 511.300 · Field Operations Management | 1,500.00 | 1,500.00 | 0.00 | 100.0% |
| 511. · Professional Fees | | | | |
| 511.310 · Engineering/Inspections | 1,060.00 | 2,000.00 | -940.00 | 53.0% |
| 511.315 · Legal Fees | 6,408.50 | 9,000.00 | -2,591.50 | 71.21% |
| 511.320 · Audit Fees | 3,900.00 | 3,900.00 | 0.00 | 100.0% |
| Total 511. · Professional Fees | 11,368.50 | 14,900.00 | -3,531.50 | 76.3% |
| 511.131 · Supervisor Fee | 1,500.00 | 2,000.00 | -500.00 | 75.0% |
| 511.301 · Lawn Maintenance | 39,230.00 | 31,000.00 | 8,230.00 | 126.55% |
| 511.302 · Aquatic Lake Maintenance | 4,771.00 | 5,200.00 | -429.00 | 91.75% |
| 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 | 2,914.00 | -2,914.00 | 0.0% |
| 511.307 · Irrigation Maintenance | 475.00 | 3,500.00 | -3,025.00 | 13.57% |
| 511.308 · Miscellaneous Maintenance | 2,610.88 | 3,000.00 | -389.12 | 87.03% |
| 511.309 · Electricity | 2,491.71 | 3,300.00 | -808.29 | 75.51% |
| 511.310 · Palm Treatment - Maint. Replace | 0.00 | 3,500.00 | -3,500.00 | 0.0% |
| 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 | 6,000.00 | 6,000.00 | 0.00 | 100.0% |
| 511.450 · Insurance | 6,501.00 | 6,100.00 | 401.00 | 106.57% |
| 511.480 · Legal Advertisements | 253.08 | 725.00 | -471.92 | 34.91% |
| 511.512 · Miscellaneous | 736.22 | 1,150.00 | -413.78 | 64.02% |
| 511.513 · Postage and Delivery | 155.82 | 300.00 | -144.18 | 51.94% |
| 511.514 · Office Supplies | 348.80 | 750.00 | -401.20 | 46.51% |
| 511.540 · Dues, License & Subscriptions | 175.00 | 175.00 | 0.00 | 100.0% |
| 511.733 · Trustee Fees | 11,610.88 | 11,900.00 | -289.12 | 97.57% |
| 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 | 125,390.56 | 150,737.00 | -25,346.44 | 83.19% |
| Net Income | 36,344.19 | 0.00 | 36,344.19 | 100.0% |

**CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
SEPTEMBER 2023**

| | Annual Budget 10/1/22 - 9/30/23 | Actual Sep-23 | Year To Date Actual 10/1/22 - 9/30/23 |
|--|--|--------------------------|--|
| REVENUES | | | |
| Administrative Assessments | 82,413 | 0 | 83,653 |
| Maintenance Assessments | 77,690 | 0 | 77,691 |
| Debt Assessments (Series 2007) | 81,002 | 0 | 81,003 |
| Debt Assessments (Series 2014) | 348,166 | 0 | 348,168 |
| Debt Assessments (Series 2019) | 117,273 | 0 | 117,274 |
| Other Revenues | 0 | 0 | 0 |
| Interest Income | 240 | 0 | 7,936 |
| Total Revenues | \$ 706,784 | \$ - | \$ 715,725 |
| ADMINISTRATIVE EXPENDITURES | | | |
| Supervisor Fees | 2,000 | 0 | 1,500 |
| Payroll Taxes | 160 | 0 | 114 |
| Management | 28,848 | 2,404 | 28,848 |
| Secretarial | 4,200 | 350 | 4,200 |
| Legal | 9,000 | 0 | 6,408 |
| Assessment Roll | 6,000 | 6,000 | 6,000 |
| Audit Fees | 3,900 | 0 | 3,900 |
| Insurance | 6,100 | 0 | 6,501 |
| Legal Advertisements | 725 | 0 | 253 |
| Miscellaneous | 1,150 | 20 | 736 |
| Postage | 300 | 19 | 156 |
| Office Supplies | 750 | 6 | 349 |
| Dues & Subscriptions | 175 | 0 | 175 |
| Trustee Fee | 11,900 | 0 | 11,611 |
| Continuing Disclosure Fee | 500 | 500 | 500 |
| Website Management | 2,000 | 166 | 2,000 |
| TOTAL ADMINISTRATIVE EXPENDITURES | \$ 77,708 | \$ 9,465 | \$ 73,251 |
| MAINTENANCE EXPENDITURES | | | |
| Lawn/Landscape Maintenance | 31,000 | 2,993 | 39,230 |
| Aquatic Lake Maintenance | 5,200 | 394 | 4,771 |
| Preserve Area | 1,000 | 0 | 0 |
| Irrigation Maintenance | 3,500 | 0 | 475 |
| Miscellaneous Maintenance | 3,000 | 0 | 2,611 |
| Electricity | 3,300 | 222 | 2,492 |
| Engineering/Inspections | 2,000 | 0 | 1,060 |
| Field Operations Management | 1,500 | 125 | 1,500 |
| Palms Treatment - Maintenance/Replacement | 3,500 | 0 | 0 |
| Traffic Calming Devices | 10,000 | 0 | 0 |
| Improvements - Landscape/Forestry | 6,115 | 0 | 0 |
| Improvements - Reserve Contingency | 2,914 | 0 | 0 |
| Improvements - Reserve Contingency (Townhomes) | 0 | 0 | 0 |
| Total Improvements | 9,029 | 0 | 0 |
| TOTAL MAINTENANCE EXPENDITURES | \$ 73,029 | \$ 3,734 | \$ 52,139 |
| Total Expenditures | \$ 150,737 | \$ 13,199 | \$ 125,390 |
| Revenues Less Expenditures | \$ 556,047 | \$ (13,199) | \$ 590,335 |
| Payment To Trustee (Series 2007) | (76,385) | 0 | (77,192) |
| Payment To Trustee (Series 2014) | (327,276) | 0 | (331,779) |
| Payment To Trustee (Series 2019) | (111,350) | 0 | (111,754) |
| Balance | \$ 41,036 | \$ (13,199) | \$ 69,610 |
| County Appraiser & Tax Collector Fee | (13,679) | 0 | (6,808) |
| Discounts For Early Payments | (27,357) | 0 | (26,458) |
| Excess/ (Shortfall) | \$ - | \$ (13,199) | \$ 36,344 |
| Carryover From Prior Year | 0 | 0 | 0 |
| Net Excess/ (Shortfall) | \$ - | \$ (13,199) | \$ 36,344 |
| Bank Balance As Of 9/30/23 | \$ 193,806.67 | | |
| Accounts Payable As Of 9/30/23 | \$ 14,364.69 | | |
| Accounts Receivable As Of 9/30/23 | \$ - | | |
| Available Funds As Of 9/30/23 | \$ 179,441.98 | | |

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|--|-------------|------------------|---|---|---------------|
| Expenditures | | | | | |
| 511.132 · Payroll Tax Expense | | | | | |
| | 12/07/2022 | PR 12/8/22 | | payroll 11/29/22 check date 12/8/22 (Ruiz ,Batic and Fernandez) | 22.95 |
| | 03/15/2023 | PR 3/16/23 | | payroll 3/14/23 check date 3/16/23 (Ruiz ,Batic and Fernandez) | 45.90 |
| | 06/14/2023 | PR 6/15/23 | | payroll 6/13/23 check date 6/15/23 (Ruiz ,Batic and Fernandez) | 45.90 |
| Total 511.132 · Payroll Tax Expense | | | | | 114.75 |
| 511.300 · Field Operations Management | | | | | |
| | 10/31/2022 | 2022-1655 | Special District Services | field operations Oct 2022 | 125.00 |
| | 11/30/2022 | 2022-1759 | Special District Services | field operations Nov 2022 | 125.00 |
| | 12/31/2022 | 2022-1969 | Special District Services | field operations Dec 2022 | 125.00 |
| | 01/31/2023 | 2023-0055 | Special District Services | field operations Jan 2023 | 125.00 |
| | 02/28/2023 | 2023-0164 | Special District Services | field operations Feb 2023 | 125.00 |
| | 03/31/2023 | 2023-0272 | Special District Services | field operations Mar 2023 | 125.00 |
| | 04/30/2023 | 2023-0379 | Special District Services | field operations Apr 2023 | 125.00 |
| | 05/31/2023 | 2023-0505 | Special District Services | field operations May 2023 | 125.00 |
| | 06/30/2023 | 2023-0616 | Special District Services | field operations June 2023 | 125.00 |
| | 07/31/2023 | 2023-0739 | Special District Services | field operations July 2023 | 125.00 |
| | 08/31/2023 | 2023-0853 | Special District Services | field operations Aug 2023 | 125.00 |
| | 09/30/2023 | 2023-0972 | Special District Services | field operations Sept 2023 | 125.00 |
| Total 511.300 · Field Operations Management | | | | | 1,500.00 |
| 511. · Professional Fees | | | | | |
| 511.310 · Engineering/Inspections | | | | | |
| | 07/06/2023 | 7215 | Alvarez Engineers, Inc. | inv#7215 yearly engineers report 2023 | 1,060.00 |
| Total 511.310 · Engineering/Inspections | | | | | 1,060.00 |
| 511.315 · Legal Fees | | | | | |
| | 10/31/2022 | 177721 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 177721 Oct 2022 | 500.00 |
| | 11/30/2022 | 178144 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 178144 Nov 2022 | 767.50 |
| | 12/31/2022 | 178589 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 178589 Dec 2022 | 500.00 |
| | 01/31/2023 | 179118 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 179118 Jan 2023 | 500.00 |
| | 02/28/2023 | 179825 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 179825 Feb 2023 | 500.00 |
| | 03/31/2023 | 180620 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 180620 Mar 2023 | 836.00 |
| | 04/30/2023 | 180993 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 180993 Apr 2023 | 500.00 |
| | 05/31/2023 | 181694 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 181694 May 2023 | 500.00 |
| | 06/30/2023 | 182045 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 182045 June 2023 | 805.00 |
| | 07/31/2023 | 182500 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 182500 July 2023 | 500.00 |
| | 08/31/2023 | 182972 | Billing, Cochran, Lyles, Mauro & Ramsey | acct# 539-03105O stmt# 182972 Aug 2023 | 500.00 |
| Total 511.315 · Legal Fees | | | | | 6,408.50 |

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| 511.320 · Audit Fees | | | | | |
| | 06/02/2023 | 24180 | Grau & Associates | Fee for FY 21/22 audit | 3,900.00 |
| Total 511.320 · Audit Fees | | | | | <u>3,900.00</u> |
| Total 511. · Professional Fees | | | | | 11,368.50 |
| 511.131 · Supervisor Fee | | | | | |
| | 12/07/2022 | PR 12/8/22 | | payroll 11/29/22 check date 12/8/22 (Ruiz ,Batic and Fernandez) | 300.00 |
| | 03/15/2023 | PR 3/16/23 | | payroll 3/14/23 check date 3/16/23 (Ruiz ,Batic and Fernandez) | 600.00 |
| | 06/14/2023 | PR 6/15/23 | | payroll 6/13/23 check date 6/15/23 (Ruiz ,Batic and Fernandez) | 600.00 |
| Total 511.131 · Supervisor Fee | | | | | <u>1,500.00</u> |
| 511.301 · Lawn Maintenance | | | | | |
| | 10/31/2022 | 3225 | Pan American Landscaping LLC | inv#3225 lawn maintenance Oct 2022 | 2,717.50 |
| | 11/30/2022 | 3393 | Pan American Landscaping LLC | inv#3393 lawn maintenance Nov 2022 | 2,717.50 |
| | 11/30/2022 | 3394 | Pan American Landscaping LLC | inv#3394 fertilizer and mulch | 3,125.00 |
| | 12/08/2022 | 3489 | Pan American Landscaping LLC | inv#3489 lawn maintenance Dec 2022 | 2,717.50 |
| | 01/30/2023 | 3900 | Pan American Landscaping LLC | inv#3900 lawn maintenance Jan 2023 | 2,717.50 |
| | 01/30/2023 | 3901 | Pan American Landscaping LLC | inv#3901 removal of dead palm tree | 500.00 |
| | 02/28/2023 | 4114 | Pan American Landscaping LLC | inv#4114 lawn maintenance Feb 2023 | 2,717.50 |
| | 03/30/2023 | 4309 | Pan American Landscaping LLC | inv#4309 lawn maintenance Mar 2023 | 2,907.50 |
| | 04/30/2023 | 4508 | Pan American Landscaping LLC | inv#4508 lawn maintenance Apr 2023 and stake removal | 2,967.50 |
| | 05/29/2023 | 4797 | Pan American Landscaping LLC | inv#4797 lawn maintenance May 2023 | 2,717.50 |
| | 06/26/2023 | 5005 | Pan American Landscaping LLC | inv#5005 lawn maintenance June 2023 | 2,717.50 |
| | 06/28/2023 | 5017 | Pan American Landscaping LLC | inv#5017 pest control treatment of copperleaf hedges | 125.00 |
| | 07/28/2023 | 5263 | Pan American Landscaping LLC | inv#5263 nutrient root drenching of royal palms | 1,850.00 |
| | 07/28/2023 | 5298 | Pan American Landscaping LLC | inv#5298 lawn maintenance July 2023 | 2,717.50 |
| | 07/28/2023 | 5262 | Pan American Landscaping LLC | inv#5262 mealy bug treatment | 125.00 |
| | 08/31/2023 | 5536 | Pan American Landscaping LLC | inv#5536 lawn maintenance Aug 2023 | 2,897.50 |
| | 09/26/2023 | 5765 | Pan American Landscaping LLC | inv#5765 remove dead copperleaf and install 7 clusia and 5 bags of mulch | 275.00 |
| | 09/26/2023 | 5764 | Pan American Landscaping LLC | inv#5764 lawn maintenance Sept 2023 | 2,717.50 |
| Total 511.301 · Lawn Maintenance | | | | | <u>39,230.00</u> |

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| 511.302 · Aquatic Lake Maintenance | | | | | |
| | 10/01/2022 | 188412 | Allstate Resource Management, Inc. | acct# 2580 Inv# 188412 recurring lake and mitigation management and debris removal | 368.00 |
| | 11/01/2022 | 189119 | Allstate Resource Management, Inc. | acct# 2580 Inv# 189119 recurring lake and mitigation management and debris removal | 368.00 |
| | 12/01/2022 | 189830 | Allstate Resource Management, Inc. | acct# 2580 Inv# 189830 recurring lake and mitigation management and debris removal | 368.00 |
| | 01/01/2023 | 190660 | Allstate Resource Management, Inc. | acct# 2580 Inv# 190660 recurring lake and mitigation management and debris removal | 394.00 |
| | 02/01/2023 | 191449 | Allstate Resource Management, Inc. | acct# 2580 Inv# 191449 recurring lake and mitigation management and debris removal | 394.00 |
| | 03/01/2023 | 19445 | Allstate Resource Management, Inc. | acct# 2580 Inv# 19445 recurring lake and mitigation management and debris removal | 394.00 |
| | 04/01/2023 | 20215 | Allstate Resource Management, Inc. | acct# 2580 Inv# 20215 recurring lake and mitigation management and debris removal | 394.00 |
| | 04/06/2023 | 20882 | Allstate Resource Management, Inc. | acct# 2580 Inv# 20882 annual fish stocking | 121.00 |
| | 05/01/2023 | 21309 | Allstate Resource Management, Inc. | acct# 2580 Inv# 21309 recurring lake and mitigation management and debris removal | 394.00 |
| | 06/01/2023 | 22015 | Allstate Resource Management, Inc. | acct# 2580 Inv# 22015 recurring lake and mitigation management and debris removal | 394.00 |
| | 07/01/2023 | 22830 | Allstate Resource Management, Inc. | acct# 2580 Inv# 22830 recurring lake and mitigation management and debris removal | 394.00 |
| | 08/01/2023 | 23547 | Allstate Resource Management, Inc. | acct# 2580 Inv# 23547 recurring lake and mitigation management and debris removal | 394.00 |
| | 09/01/2023 | 24333 | Allstate Resource Management, Inc. | acct# 2580 Inv# 24333 recurring lake and mitigation management and debris removal | 394.00 |
| Total 511.302 · Aquatic Lake Maintenance | | | | | <u>4,771.00</u> |
| 511.307 · Irrigation Maintenance | | | | | |
| | 01/30/2023 | 3776 | Pan American Landscaping LLC | inv#3776 irrigation repairs | 250.00 |
| | 04/30/2023 | 4456 | Pan American Landscaping LLC | inv#4456 irrigation repair | 75.00 |
| | 08/31/2023 | 5413 | Pan American Landscaping LLC | inv#5413 irrigation repair | 150.00 |
| Total 511.307 · Irrigation Maintenance | | | | | <u>475.00</u> |
| 511.308 · Miscellaneous Maintenance | | | | | |
| | 11/28/2022 | 6489 | The Pressure Cleaning Man | inv#6489 pressure clean sidewalks and curbs | 1,350.00 |
| | 12/08/2022 | 56932 | Skyway Supply | dog waste bags, can liners, and delivery | 196.31 |
| | 02/23/2023 | 57881 | Skyway Supply | dog waste bags, can liners, and delivery | 255.48 |
| | 05/15/2023 | 58829 | Skyway Supply | dog waste bags, can liners, and delivery | 255.18 |
| | 05/25/2023 | 40638 | Signs To Go Inc | (1) 12x18 sign - No Parking | 40.95 |
| | 07/06/2023 | 70124 | Cielito Inc | 1 break away galvanized post and sign | 260.00 |
| | 08/07/2023 | 59794 | Skyway Supply | dog waste bags, can liners, and delivery | 252.96 |
| Total 511.308 · Miscellaneous Maintenance | | | | | <u>2,610.88</u> |

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|----------------------------------|-------------|------------------|---------------------------|---|---------------|
| 511.309 · Electricity | | | | | |
| | 10/28/2022 | 35589-17153 | FPL | Acct# 35589-17153 for services on (9/28/22-10/28/22) | 95.30 |
| | 11/29/2022 | 35589-17153 | FPL | Acct# 35589-17153 for services on (10/28/22-11/29/22) | 183.92 |
| | 12/29/2022 | 35589-17153 | FPL | Acct# 35589-17153 for services on (11/29/22-12/29/22) | 203.15 |
| | 01/27/2023 | 35589-17153 | FPL | Acct# 35589-17153 for services on (12/29/22-1/27/23) | 203.92 |
| | 02/27/2023 | 35589-17153 | FPL | Acct# 35589-17153 for services on (1/27/23-2/27/23) | 226.15 |
| | 03/29/2023 | 35589-17153 | FPL | Acct# 35589-17153 for services on (2/27/23-3/29/23) | 221.68 |
| | 04/28/2023 | 35589-17153 | FPL | Acct# 35589-17153 for services on (3/29/23-4/28/23) | 244.40 |
| | 05/30/2023 | 35589-17153 | FPL | Acct# 35589-17153 for services on (4/28/23-5/30/23) | 252.73 |
| | 06/29/2023 | 35589-17153 | FPL | Acct# 35589-17153 for services on (5/30/23-6/29/23) | 192.27 |
| | 07/28/2023 | 35589-17153 | FPL | Acct# 35589-17153 for services on (6/29/23-7/28/23) | 217.26 |
| | 08/29/2023 | 35589-17153 | FPL | Acct# 35589-17153 for services on (7/28/23-8/29/23) | 228.63 |
| | 09/28/2023 | 35589-17153 | FPL | Acct# 35589-17153 for services on (8/29/23-9/28/23) | 222.30 |
| Total 511.309 · Electricity | | | | | 2,491.71 |
| 511.311 · Management Fees | | | | | |
| | 10/31/2022 | 2022-1655 | Special District Services | inv#2022-1655 management Oct 2022 | 2,404.00 |
| | 11/30/2022 | 2022-1759 | Special District Services | inv#2022-1759 management Nov 2022 | 2,404.00 |
| | 12/31/2022 | 2022-1969 | Special District Services | inv#2022-1969 management Dec 2022 | 2,404.00 |
| | 01/31/2023 | 2023-0055 | Special District Services | inv#2023-0055 management Jan 2023 | 2,404.00 |
| | 02/28/2023 | 2023-0164 | Special District Services | inv#2023-0164 management Feb 2023 | 2,404.00 |
| | 03/31/2023 | 2023-0272 | Special District Services | inv#2023-0272 management Mar 2023 | 2,404.00 |
| | 04/30/2023 | 2023-0379 | Special District Services | inv#2023-0379 management Apr 2023 | 2,404.00 |
| | 05/31/2023 | 2023-0505 | Special District Services | inv#2023-0505 management May 2023 | 2,404.00 |
| | 06/30/2023 | 2023-0616 | Special District Services | inv#2023-0616 management June 2023 | 2,404.00 |
| | 07/31/2023 | 2023-0739 | Special District Services | inv#2023-0739 management July 2023 | 2,404.00 |
| | 08/31/2023 | 2023-0853 | Special District Services | inv#2023-0853 management Aug 2023 | 2,404.00 |
| | 09/30/2023 | 2023-0972 | Special District Services | inv#2023-0972 management Sept 2023 | 2,404.00 |
| Total 511.311 · Management Fees | | | | | 28,848.00 |

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|---------------------------------------|-------------|------------------|--------------------------------|---|---------------|
| 511.312 · Secretarial Fees | | | | | |
| | 10/31/2022 | 2022-1655 | Special District Services | secretarial Oct 2022 | 350.00 |
| | 11/30/2022 | 2022-1759 | Special District Services | secretarial Nov 2022 | 350.00 |
| | 12/31/2022 | 2022-1969 | Special District Services | secretarial Dec 2022 | 350.00 |
| | 01/31/2023 | 2023-0055 | Special District Services | secretarial Jan 2023 | 350.00 |
| | 02/28/2023 | 2023-0164 | Special District Services | secretarial Feb 2023 | 350.00 |
| | 03/31/2023 | 2023-0272 | Special District Services | secretarial Mar 2023 | 350.00 |
| | 04/30/2023 | 2023-0379 | Special District Services | secretarial Apr 2023 | 350.00 |
| | 05/31/2023 | 2023-0505 | Special District Services | secretarial May 2023 | 350.00 |
| | 06/30/2023 | 2023-0616 | Special District Services | secretarial June 2023 | 350.00 |
| | 07/31/2023 | 2023-0739 | Special District Services | secretarial July 2023 | 350.00 |
| | 08/31/2023 | 2023-0853 | Special District Services | secretarial Aug 2023 | 350.00 |
| | 09/30/2023 | 2023-0972 | Special District Services | secretarial Sept 2023 | 350.00 |
| Total 511.312 · Secretarial Fees | | | | | 4,200.00 |
| 511.318 · Assessment/Tax Roll | | | | | |
| | 09/29/2023 | 2023-1098 | Special District Services | inv#2023-1098 assessment roll prep 2023 | 6,000.00 |
| Total 511.318 · Assessment/Tax Roll | | | | | 6,000.00 |
| 511.450 · Insurance | | | | | |
| | 10/01/2022 | 16672 | Egis Insurance & Risk Advisors | Inv# 16672 policy# 100122025 10/1/22-10/1/23 | 6,501.00 |
| Total 511.450 · Insurance | | | | | 6,501.00 |
| 511.480 · Legal Advertisements | | | | | |
| | 11/21/2022 | 10000631476-1121 | ALM Media, LLC | inv#10000631476-1121 special board meeting | 78.82 |
| | 05/31/2023 | 10000664257-0524 | ALM Media, LLC | inv#10000664257-0524 public hearing and regular board meeting | 174.26 |
| Total 511.480 · Legal Advertisements | | | | | 253.08 |

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|---------------------------------------|-------------|------------------|---------------------------|---|---------------|
| 511.512 · Miscellaneous | | | | | |
| | 10/31/2022 | 2022-1655 | Special District Services | Travel - Ryan Quiroga - Sept 2022 | 25.00 |
| | 11/07/2022 | 11/8/22 | Mater Gardens, Inc. | Meeting Room Reservation for 11/8/22 | 60.00 |
| | 11/30/2022 | 2022-1759 | Special District Services | Travel - Ryan Quiroga - Oct 2022 | 9.38 |
| | 12/07/2022 | PR 12/8/22 | | payroll 11/29/22 check date 12/8/22 (Ruiz ,Batic and Fernandez) | 51.95 |
| | 12/31/2022 | 2022-1969 | Special District Services | Travel - Ryan Quiroga - Nov 2022 | 18.75 |
| | 12/31/2022 | 2022-1969 | Special District Services | Travel - Armando Silva - Nov 2022 | 32.62 |
| | 01/09/2023 | 353 | Clark D. Bennett | updated bond amortization schedule (series 2014) | 150.00 |
| | 01/31/2023 | 2023-0055 | Special District Services | Travel - Ryan Quiroga - Dec 2022 | 6.25 |
| | 02/28/2023 | 2023-0164 | Special District Services | Travel - Ryan Quiroga - Jan 2023 | 26.20 |
| | 03/14/2023 | 3/14/23 | Mater Gardens, Inc. | Meeting Room Reservation for 3/14/23 | 60.00 |
| | 03/15/2023 | PR 3/16/23 | | payroll 3/14/23 check date 3/16/23 (Ruiz ,Batic and Fernandez) | 51.95 |
| | 03/31/2023 | 2023-0272 | Special District Services | Travel - Ryan Quiroga - Feb 2023 | 6.55 |
| | 04/30/2023 | 2023-0379 | Special District Services | Travel - Ryan Quiroga - Mar 2023 | 6.55 |
| | 04/30/2023 | 2023-0379 | Special District Services | Travel - Nancy Nguyen - Mar 2023 | 18.80 |
| | 05/31/2023 | 2023-0505 | Special District Services | Travel - Ryan Quiroga - Apr 2023 | 19.65 |
| | 06/13/2023 | 6/13/23 | Mater Gardens, Inc. | Meeting Room Reservation for 6/13/23 | 60.00 |
| | 06/14/2023 | PR 6/15/23 | | payroll 6/13/23 check date 6/15/23 (Ruiz ,Batic and Fernandez) | 51.95 |
| | 06/30/2023 | 2023-0616 | Special District Services | Travel - Ryan Quiroga - May 2023 | 13.10 |
| | 07/31/2023 | 2023-0739 | Special District Services | Travel - Ryan Quiroga - June 2023 | 6.55 |
| | 07/31/2023 | 2023-0739 | Special District Services | Travel - Nancy Nguyen - June 2023 | 38.04 |
| | 07/31/2023 | 2023-0739 | Special District Services | Travel - Pablo Jerez - June 2023 | 3.28 |
| | 09/30/2023 | 2023-0972 | Special District Services | Travel - Ryan Quiroga - Aug 2023 | 19.65 |
| Total 511.512 · Miscellaneous | | | | | 736.22 |
| 511.513 · Postage and Delivery | | | | | |
| | 11/30/2022 | 2022-1759 | Special District Services | FedEx Oct 2022 | 12.60 |
| | 11/30/2022 | 2022-1759 | Special District Services | postage Oct 2022 | 7.82 |
| | 12/31/2022 | 2022-1969 | Special District Services | FedEx Nov 2022 | 41.05 |
| | 02/28/2023 | 2023-0164 | Special District Services | postage Jan 2023 | 4.11 |
| | 04/30/2023 | 2023-0379 | Special District Services | FedEx Mar 2023 | 31.39 |
| | 04/30/2023 | 2023-0379 | Special District Services | postage Mar 2023 | 8.34 |
| | 07/31/2023 | 2023-0739 | Special District Services | FedEx June 2023 | 14.42 |
| | 08/31/2023 | 2023-0853 | Special District Services | FedEx July 2023 | 8.23 |
| | 08/31/2023 | 2023-0853 | Special District Services | postage July 2023 | 9.13 |
| | 09/30/2023 | 2023-0972 | Special District Services | postage Aug 2023 | 18.73 |
| Total 511.513 · Postage and Delivery | | | | | 155.82 |

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| 511.514 · Office Supplies | | | | | |
| | 10/31/2022 | 2022-1655 | Special District Services | copies Sept 2022 | 21.90 |
| | 11/30/2022 | 2022-1759 | Special District Services | copies Oct 2022 | 3.75 |
| | 11/30/2022 | 2022-1759 | Special District Services | meeting books Oct 2022 | 24.00 |
| | 12/31/2022 | 2022-1969 | Special District Services | copies Nov 2022 | 36.30 |
| | 12/31/2022 | 2022-1969 | Special District Services | meeting books Nov 2022 | 44.00 |
| | 01/31/2023 | 2023-0055 | Special District Services | copies Dec 2022 | 12.15 |
| | 02/28/2023 | 2023-0164 | Special District Services | copies Jan 2023 | 16.05 |
| | 03/31/2023 | 2023-0272 | Special District Services | copies Feb 2023 | 15.90 |
| | 04/30/2023 | 2023-0379 | Special District Services | copies Mar 2023 | 58.20 |
| | 04/30/2023 | 2023-0379 | Special District Services | meeting books Mar 2023 | 24.00 |
| | 05/31/2023 | 2023-0505 | Special District Services | copies Apr 2023 | 4.95 |
| | 06/30/2023 | 2023-0616 | Special District Services | copies May 2023 | 7.65 |
| | 07/31/2023 | 2023-0739 | Special District Services | copies June 2023 | 40.05 |
| | 07/31/2023 | 2023-0739 | Special District Services | meeting books June 2023 | 24.00 |
| | 08/31/2023 | 2023-0853 | Special District Services | copies July 2023 | 10.05 |
| | 09/30/2023 | 2023-0972 | Special District Services | copies Aug 2023 | 5.85 |
| Total 511.514 · Office Supplies | | | | | 348.80 |
| 511.540 · Dues, License & Subscriptions | | | | | |
| | 10/01/2022 | 86688 | Department of Economic Opportunity | inv# 86688 FY 2022/2023 Special District Fee | 175.00 |
| Total 511.540 · Dues, License & Subscriptions | | | | | 175.00 |
| 511.733 · Trustee Fees | | | | | |
| | 01/25/2023 | 6806765 | U.S. Bank (Trustee Fee) | Account# 263016000 Series 2019 Trustee Fees 1/1/23-12/31/23 | 4,031.25 |
| | 04/12/2023 | 2206181 | Computershare (Trustee Fee) | Acct# 22258500 Inv# 2206181 series 2007 (4/13/23-4/12/24) | 3,500.00 |
| | 07/25/2023 | 6998201 | U.S. Bank (Trustee Fee) | Account# 210272000 Series 2014 Trustee Fees 7/1/23-6/30/24 | 4,079.63 |
| Total 511.733 · Trustee Fees | | | | | 11,610.88 |
| 511.734 · Continuing Disclosure Fee | | | | | |
| | 09/28/2023 | 2023-1039 | Special District Services | continuing disclosure FY 22/23 | 500.00 |
| Total 511.734 · Continuing Disclosure Fee | | | | | 500.00 |

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|-------------------------------------|-------------|------------------|---------------------------|-------------------|--------------------------|
| 511.750 · Website Management | | | | | |
| | 10/31/2022 | 2022-1655 | Special District Services | website Oct 2022 | 166.66 |
| | 11/30/2022 | 2022-1759 | Special District Services | website Nov 2022 | 166.66 |
| | 12/31/2022 | 2022-1969 | Special District Services | website Dec 2022 | 166.66 |
| | 01/31/2023 | 2023-0055 | Special District Services | website Jan 2023 | 166.66 |
| | 02/28/2023 | 2023-0164 | Special District Services | website Feb 2023 | 166.66 |
| | 03/31/2023 | 2023-0272 | Special District Services | website Mar 2023 | 166.66 |
| | 04/30/2023 | 2023-0379 | Special District Services | website Apr 2023 | 166.66 |
| | 05/31/2023 | 2023-0505 | Special District Services | website May 2023 | 166.66 |
| | 06/30/2023 | 2023-0616 | Special District Services | website June 2023 | 166.66 |
| | 07/31/2023 | 2023-0739 | Special District Services | website July 2023 | 166.66 |
| | 08/31/2023 | 2023-0853 | Special District Services | website Aug 2023 | 166.66 |
| | 09/30/2023 | 2023-0972 | Special District Services | website Sept 2023 | 166.66 |
| Total 511.750 · Website Management | | | | | <u>1,999.92</u> |
| Total Expenditures | | | | | <u>125,390.56</u> |

Century Gardens Community Development District

Check Register

June 2023 - September 2023

| Check # | Date | Vendor | Amount |
|----------------|-------------|---|------------------|
| 6-1 | 6/2/2023 | Billing, Cochran, Lyles, Mauro & Ramsey | 500.00 |
| 6-2 | 6/2/2023 | Skyway Supply | 255.18 |
| 6-3 | 6/2/2023 | Special District Services | 3,070.26 |
| 6-4 | 6/2/2023 | U.S. Bank (Tax Receipts 2014) | 1,500.85 |
| 6-5 | 6/2/2023 | U.S. Bank (Tax Receipts 2019) | 505.55 |
| 6-6 | 6/2/2023 | Wells Fargo Bank (Tax Receipts) | 349.05 |
| 6-7 | 6/15/2023 | ALM Media, LLC | 174.26 |
| 6-8 | 6/16/2023 | FPL | 252.73 |
| 6-9 | 6/16/2023 | Mater Gardens, Inc. | 60.00 |
| 6-10 | 6/16/2023 | Pan American Landscaping LLC | 2,717.50 |
| 7-1 | 7/6/2023 | Allstate Resource Management, Inc. | 394.00 |
| 7-2 | 7/6/2023 | Billing, Cochran, Lyles, Mauro & Ramsey | 500.00 |
| 7-3 | 7/6/2023 | Pan American Landscaping LLC | 2,717.50 |
| 7-4 | 7/6/2023 | Special District Services | 3,066.41 |
| 7-5 | 7/13/2023 | Allstate Resource Management, Inc. | 394.00 |
| 7-6 | 7/13/2023 | Cielito Inc | 260.00 |
| 7-7 | 7/13/2023 | FPL | 192.27 |
| 7-8 | 7/13/2023 | Grau & Associates | 3,900.00 |
| 7-9 | 7/13/2023 | Pan American Landscaping LLC | 125.00 |
| 7-10 | 7/13/2023 | U.S. Bank (Tax Receipts 2014) | 3,104.30 |
| 7-11 | 7/13/2023 | U.S. Bank (Tax Receipts 2019) | 1,045.70 |
| 7-12 | 7/13/2023 | Wells Fargo Bank (Tax Receipts) | 721.95 |
| 8-1 | 8/3/2023 | Billing, Cochran, Lyles, Mauro & Ramsey | 805.00 |
| 8-2 | 8/3/2023 | Signs To Go Inc | 40.95 |
| 8-3 | 8/3/2023 | Special District Services | 3,172.00 |
| 8-4 | 8/3/2023 | U.S. Bank (Tax Receipts 2014) | 4,542.40 |
| 8-5 | 8/3/2023 | U.S. Bank (Tax Receipts 2019) | 1,523.65 |
| 8-6 | 8/3/2023 | Wells Fargo Bank (Tax Receipts) | 1,093.05 |
| 8-7 | 8/14/2023 | FPL | 217.26 |
| 8-8 | 8/14/2023 | Pan American Landscaping LLC | 4,692.50 |
| 8-9 | 8/14/2023 | U.S. Bank (Trustee Fee) | 4,079.63 |
| 9-1 | 9/5/2023 | Allstate Resource Management, Inc. | 394.00 |
| 9-2 | 9/5/2023 | Billing, Cochran, Lyles, Mauro & Ramsey | 500.00 |
| 9-3 | 9/5/2023 | Skyway Supply | 252.96 |
| 9-4 | 9/5/2023 | Special District Services | 3,073.07 |
| 9-5 | 9/8/2023 | Allstate Resource Management, Inc. | 394.00 |
| 9-6 | 9/8/2023 | FPL | 228.63 |
| 9-7 | 9/8/2023 | Pan American Landscaping LLC | 3,047.50 |
| TOTAL | | | 53,863.11 |

**CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
TAX COLLECTIONS
2022-2023**

| # | 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 |
|----|---------|--------------------------|----------|-------------------------|-------------------------------|----------------------|--------------------|----------------|---------------------------|--|--|--|--|---|---|---|--|--|---|
| | | | | | | | | | \$706,544 | \$82,413 | \$77,690 | \$81,002 | \$348,166 | \$117,273 | \$82,413 | \$77,690 | \$81,002 | \$348,166 | \$117,273 |
| | | | | | | | | | \$665,748 | \$77,708 | \$73,029 | \$76,385 | \$327,276 | \$111,350 | \$77,708 | \$73,029 | \$76,385 | \$327,276 | \$111,350 |
| 1 | 1 | Miami-Dade Tax Collector | 12/07/22 | NAV Taxes | \$ 526,325.96 | | \$ (5,052.74) | \$ (21,052.72) | \$ 500,220.50 | \$ 61,369.51 | \$ 57,895.85 | \$ 60,317.00 | \$ 259,373.45 | \$ 87,370.15 | \$ 58,325.45 | \$ 55,024.25 | \$ 57,325.40 | \$ 246,508.75 | \$ 83,036.65 |
| 2 | 2 | Miami-Dade Tax Collector | 12/22/22 | NAV Taxes | \$ 21,100.58 | | \$ (203.41) | \$ (759.25) | \$ 20,137.92 | \$ 2,460.28 | \$ 2,321.05 | \$ 2,418.15 | \$ 10,398.40 | \$ 3,502.70 | \$ 2,347.87 | \$ 2,215.20 | \$ 2,307.85 | \$ 9,924.05 | \$ 3,342.95 |
| 3 | 3 | Miami-Dade Tax Collector | 11/23/22 | NAV Taxes | \$ 65,659.58 | | \$ (629.77) | \$ (2,683.12) | \$ 62,346.69 | \$ 7,655.88 | \$ 7,222.55 | \$ 7,524.60 | \$ 32,357.05 | \$ 10,899.50 | \$ 7,269.44 | \$ 6,858.10 | \$ 7,145.00 | \$ 30,724.55 | \$ 10,349.60 |
| 4 | 4 | Miami-Dade Tax Collector | 11/25/22 | NAV Taxes | \$ 22,707.17 | | \$ (217.98) | \$ (908.25) | \$ 21,580.94 | \$ 2,647.62 | \$ 2,497.80 | \$ 2,602.25 | \$ 11,190.10 | \$ 3,769.40 | \$ 2,516.14 | \$ 2,373.90 | \$ 2,473.25 | \$ 10,635.15 | \$ 3,582.50 |
| 5 | 5 | Miami-Dade Tax Collector | 01/11/23 | NAV Taxes | \$ 23,796.17 | | \$ (229.56) | \$ (840.09) | \$ 22,726.52 | \$ 2,774.57 | \$ 2,617.60 | \$ 2,727.05 | \$ 11,726.75 | \$ 3,950.20 | \$ 2,649.77 | \$ 2,499.95 | \$ 2,604.50 | \$ 11,199.65 | \$ 3,772.65 |
| 6 | 6 | Miami-Dade Tax Collector | 02/09/23 | NAV Taxes | \$ 9,995.33 | | \$ (97.94) | \$ (199.93) | \$ 9,697.46 | \$ 1,165.38 | \$ 1,099.50 | \$ 1,145.50 | \$ 4,925.70 | \$ 1,659.25 | \$ 1,130.56 | \$ 1,066.70 | \$ 1,111.40 | \$ 4,778.95 | \$ 1,609.85 |
| 7 | Int - 1 | Miami-Dade Tax Collector | 02/13/23 | Interest | | \$ 410.20 | | | \$ 410.20 | \$ 410.20 | | | | | \$ 410.20 | | | | |
| 8 | 7 | Miami-Dade Tax Collector | 03/08/23 | NAV Taxes | \$ 1,469.64 | | \$ (14.55) | \$ (14.70) | \$ 1,440.39 | \$ 171.24 | \$ 161.70 | \$ 168.45 | \$ 724.25 | \$ 244.00 | \$ 167.64 | \$ 158.50 | \$ 165.15 | \$ 709.90 | \$ 239.20 |
| 9 | 8 | Miami-Dade Tax Collector | 04/07/23 | NAV Taxes | \$ 16,705.92 | | \$ (167.07) | | \$ 16,538.85 | \$ 1,947.87 | \$ 1,837.65 | \$ 1,914.50 | \$ 8,232.70 | \$ 2,773.20 | \$ 1,928.35 | \$ 1,819.25 | \$ 1,895.35 | \$ 8,150.40 | \$ 2,745.50 |
| 10 | 9 | Miami-Dade Tax Collector | 05/10/23 | NAV Taxes/Interest | \$ 3,076.23 | \$ 92.28 | \$ (31.68) | | \$ 3,136.83 | \$ 450.91 | \$ 338.40 | \$ 352.55 | \$ 1,516.00 | \$ 510.65 | \$ 446.33 | \$ 335.05 | \$ 349.05 | \$ 1,500.85 | \$ 505.55 |
| 11 | Int - 2 | Miami-Dade Tax Collector | 05/17/23 | Interest | | \$ 72.60 | | | \$ 72.60 | \$ 72.60 | | | | | \$ 72.60 | | | | |
| 12 | 10 | Miami-Dade Tax Collector | 06/07/23 | NAV Taxes/Interest | \$ 6,362.90 | \$ 190.88 | \$ (65.54) | | \$ 6,488.24 | \$ 932.73 | \$ 699.95 | \$ 729.20 | \$ 3,135.65 | \$ 1,056.25 | \$ 923.34 | \$ 692.95 | \$ 721.95 | \$ 3,104.30 | \$ 1,045.70 |
| 13 | 11 | Miami-Dade Tax Collector | 06/23/23 | NAV Taxes/Interest (TC) | \$ 9,352.82 | \$ 420.87 | \$ (97.74) | | \$ 9,675.95 | \$ 1,543.14 | \$ 999.25 | \$ 1,104.05 | \$ 4,588.25 | \$ 1,539.00 | \$ 1,527.60 | \$ 989.25 | \$ 1,093.05 | \$ 4,542.40 | \$ 1,523.65 |
| 14 | Int - 3 | Miami-Dade Tax Collector | 08/09/23 | Interest | | \$ 50.98 | | | \$ 50.98 | \$ 50.98 | | | | | \$ 50.98 | | | | |
| 15 | | | | | | | | | \$ - | | | | | | | | | | |
| 16 | | | | | | | | | \$ - | | | | | | | | | | |
| | | | | | \$706,552.30 | \$ 1,237.81 | \$ (6,807.98) | \$ (26,458.06) | \$ 674,524.07 | \$ 83,652.91 | \$ 77,691.30 | \$ 81,003.30 | \$ 348,168.30 | \$ 117,274.30 | \$ 79,766.27 | \$ 74,033.10 | \$ 77,191.95 | \$ 331,778.95 | \$ 111,753.80 |

Assessment Roll = 706,552.30

Note: \$706,544, \$82,413, \$77,690, \$81,002, \$348,166 and \$117,273 are 2022/2023 budgeted assessments before discounts and fees.
\$665,748, \$77,708, \$73,029, \$76,385, \$327,276 and \$111,350 are 2022/2023 budgeted assessments after discounts and fees.

| | |
|-----------------|-----------------|
| \$ 706,552.30 | \$ 674,524.07 |
| \$ 1,237.81 | \$ (74,033.10) |
| \$ (83,652.91) | \$ (79,766.27) |
| \$ (77,691.30) | \$ (111,753.80) |
| \$ (117,274.30) | \$ (77,191.95) |
| \$ (348,168.30) | \$ (331,778.95) |
| \$ (81,003.30) | \$ - |
| \$ (0.00) | |