



**CENTURY GARDENS
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING
MARCH 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
March 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. October 10, 2023 Regular Board MeetingPage 2
- G. Old Business
 - 1. Staff Report, as Required
- H. New Business
 - 1. Consider Resolution No. 2024-01 – Adopting an Electronic Signature Policy.....Page 6
 - 2. Discussion Regarding Possible Refinancing of Series 2007 and 2014 Bonds
 - 3. Discussion Regarding Required Ethics Training Memorandum.....Page 9
- I. Administrative & Operational Matters
 - 1. Qualifying Period Announcement: Noon, June 10, 2024 – Noon, June 14, 2024 (Seats 3, 4, & 5)
 - 2. Financials.....Page 11
- J. Board Member & Staff Closing Comments
- K. Adjourn

MIAMI-DADE

STATE OF FLORIDA
COUNTY OF MIAMI-DADE:

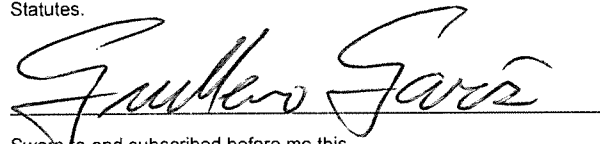
Before the undersigned authority personally appeared GUILLERMO GARCIA, who on oath says that he or she is the DIRECTOR OF OPERATIONS, Legal Notices of the Miami Daily Business Review f/k/a Miami Review, of Miami-Dade County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT -
FISCAL YEAR 2023/2024 REGULAR MEETING SCHEDULE

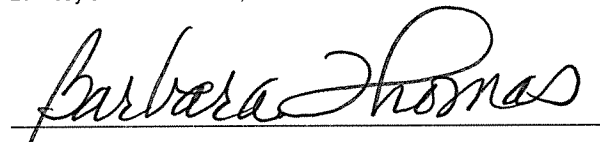
in the XXXX Court,
was published in a newspaper by print in the issues of Miami
Daily Business Review f/k/a Miami Review on

09/29/2023

Affiant further says that the newspaper complies with all
legal requirements for publication in chapter 50, Florida
Statutes.

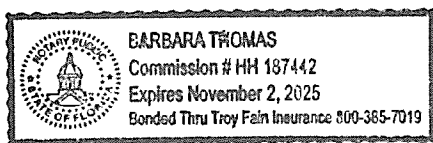


Sworn to and subscribed before me this
29 day of SEPTEMBER, A.D. 2023



(SEAL)

GUILLERMO GARCIA personally known to me



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
OCTOBER 10, 2023**

A. CALL TO ORDER

The October 10, 2023, Regular Board Meeting of the Century Gardens Community Development District (the “District”) was called to order at 6:32 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 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, Vice Chairwoman Paola Batic and Supervisor Abel Fernandez 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 Liza Smoker 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. June 13, 2023, Regular Board Meeting and Public Hearing Minutes

The minutes of the June 13, 2023, Regular Board Meeting and Public Hearing were presented for approval.

A **MOTION** was made by Ms. Batic, seconded by Mr. Ruiz and unanimously passed approving the minutes of the June 13, 2023, Regular Board Meeting and Public Hearing, as presented.

G. OLD BUSINESS

1. Staff Report, as Required

There was no old business to discuss at this time.

H. NEW BUSINESS

1. Discussion Regarding Towing of Illegally Parked Motor Vehicles

Ms. Nguyen advised that the enforcement of the District's Parking Rules had been unsuccessful. She further explained that in order to have a car relocated by the towing company, District staff must call in the request and wait until the towing company arrives to sign off on the request. Ms. Nguyen stated that having staff at one location and waiting for the towing company to arrive affects the efficiency of District staff. Ms. Nguyen also explained that there had been undesirable confrontations between homeowners and District staff and it is her opinion that it is unsafe for District staff to enforce the District's Parking Rules. A discussion ensued after which the Board consensus was to halt the enforcement of the District's Parking Rules in areas outside of the Turquesa subdivision.

2. Consider Resolution No. 2023-05 – Adopting a Fiscal Year 2022/2023 Amended Budget

Ms. Nguyen presented Resolution No. 2023-05, entitled:

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.

Ms. Nguyen provided an explanation for the document. She indicated that there was an operating fund balance of approximately \$166,000 at the end of the fiscal year. A discussion ensued after which:

A **motion** was made by Ms. Batic, seconded by Mr. Ruiz and unanimously passed adopting Resolution No. 2023-05, as presented, thereby setting the amended/revised budget for the 2022/2023 fiscal year.

3. Consider Resolution No. 2023-06 – Adopting a Records Retention Policy

Ms. Nguyen presented Resolution No. 2023-06, entitled:

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.

Ms. Smoker explained that this document provides that the electronic record shall be considered the official record and any paper originals are considered duplicates which may be disposed of unless required by any applicable statute, rule or ordinance, per section 668.50, Florida Statutes.

A **motion** was made by Mr. Ruiz, seconded by Ms. Batic and unanimously passed adopting Resolution No. 2023-06; thereby adopting a Records Retention Policy.

4. Discussion Regarding 2023 Legislative Update Memorandum

Ms. Smoker explained that her firm had prepared a memorandum summarizing the legislative acts that became law during the most recent legislative session. Ms. Smoker provided the Board an explanation of the laws that pertain to the District. Ms. Smoker informed the Board that if they had any questions regarding these new laws, they may contact her office or visit <http://laws.flrules.org/>.

5. Discussion Regarding Required Ethics Training Memorandum

Ms. Smoker explained, effective January 1, 2024, elected officers, such as the District Board Supervisors, would be required to complete four (4) hours of ethics training annually. She further explained that this requirement was noted on Page 1 of the Form 1 - Statement of Financial Interests, which is completed annually by Board Supervisors. Ms. Smoker recommended that this training requirement be completed by July 1 annually, so that the supervisor or officer can verify compliance with the required training on his or her Form 1. Additionally, if supervisors or officers assume office on or before March 31st, they must complete the ethics training by December 31st of each year the term begins; however, if the term starts after March 31st, the supervisor or officer is not required to complete the required ethics training until December 31st of the following year.

I. ADMINISTRATIVE MATTERS

1. Financial Report

Ms. Nguyen presented the financials in the meeting book and briefly reviewed them with the Board.

J. BOARD MEMBER & STAFF CLOSING COMMENTS

There were no Board Member closing comments at this time.

Ms. Nguyen stated that unless an emergency were to arise, the Board would not need to meet until March 12, 2024.

K. ADJOURN

There being no further business to come before the Board, a **MOTION** was made Mr. Ruiz, seconded by Ms. Batic and unanimously passed adjourning the meeting at 7:19 p.m.

ATTESTED BY:

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT ESTABLISHING AN ELECTRONIC SIGNATURE POLICY, PROVIDING DISTRICT MANAGER WITH AUTHORITY AND RESPONSIBILITY FOR APPROVAL OF ELECTRONIC SIGNATURES AND IMPLEMENTATION OF CONTROL PROCESSES AND PROCEDURES TO ENSURE COMPLIANCE, INTEGRITY, AND SECURITY, IN ACCORDANCE WITH CHAPTER 688, FLORIDA STATUTES; AND PROVIDING FOR SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, the Century Gardens Community Development District (the “District”), is a local unit of special-purpose government organized and existing in accordance with the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the “Act”), created by Ordinance No. 03-150 of the City Commission of Miami, Florida enacted on May 30, 2003, Ordinance No. 06-188 of the City Commission of Miami, Florida enacted on December 15, 2006, and Ordinance No. 18-119 of the City Commission of Miami, Florida enacted on September 15, 2018; and

WHEREAS, the Board of Supervisors of the District regularly directs the District Manager of the District to execute and accept certain documents on behalf of the District and it is customary for certain documents to be transmitted via electronic means endorsed with electronic signatures; and

WHEREAS, consistent with Chapter 688, Florida Statutes, the District is responsible for adopting and implementing control processes and procedures to ensure adequate integrity, security, confidentiality, and auditability of business transactions conducted using electronic commerce; and

WHEREAS, the District Board of Supervisors finds that it is in the best interest of the District to enact a policy pertaining to the use and receipt of electronic signatures.

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

Section 1. The foregoing recitals are hereby incorporated as findings of fact of the District Board of Supervisors.

Section 2. The Board of Supervisors of the Century Gardens Community Development District hereby establishes and adopts the “Electronic Signature Policy,” as follows:

ELECTRONIC SIGNATURE POLICY

PURPOSE: The purpose of this policy is to establish and identify the criteria and requirements for the use and validation of electronic signatures on documents on behalf of and for District business in accordance with Chapter 688, Florida Statutes, “Electronic Signature Act”.

DEFINITIONS:

Electronic means technology having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities.

Electronic record means a record created, generated, sent, communicated, received, or stored by electronic means.

Electronic signature means any letters, characters, or symbols, manifested by electronic or similar means, or logically associated with a record and that is executed or adopted with the intent to sign the record.

Electronic transaction means a transaction that is conducted or performed, in whole or in part, by electronic means or electronic records.

Record means information that is inscribed on a tangible medium or that is stored in an electronic or other medium and that is retrievable in perceivable form.

POLICY: This policy applies to any Electronic transaction that is a replacement for or complement to handwritten signatures on any record of or for the District, including, but not limited to, contracts, agreements, official minutes, bids, proposals and resolutions. Any Electronic record or Electronic signature may not be denied legal effect or enforceability solely because the record or signature is in electronic form. This policy does not limit the District’s right or option to require original signatures or Records in a non-electronic format as the District deems necessary or as required by applicable policies, laws or regulations.

PROCEDURE: When a document containing an Electronic signature is signed, transmitted and received the following requirements must be met:

1. The Electronic signature must establish sender/user authenticity. The electronic signing of a document by an individual must be accompanied by documentation that shows that the signer is the individual signing the document and the individual that has the authority to bind the entity entering into an agreement or contract with the District.

2. If a document has been modified or changed, the prior Electronic signature is invalid and said document requires another Electronic signature or shall be signed by hand. This is to prevent any issue that a document has been changed after it is signed.

3. The District Manager, or his or her designee, has the authority and responsibility for approval of any Electronic signature method utilized and shall be responsible for the implementation of control processes and procedures to ensure adequate integrity, security, confidentiality, and auditability of District business transactions conducted using electronic methods.

4. The Electronic signature shall include the entire name of the individual and shall be located on or near the signature block on the document being electronically signed.

5. The date of the Electronic signature must be captured, stored, and available for retrieval for the required retention period of the document executed.

6. The Electronic record must be transmitted to all parties in a format acceptable to the District Manager, or his or her designee.

Section 3. The District Manager is hereby directed to take all actions necessary and consistent with the intent of this Resolution.

Section 4. All resolutions or parts of resolutions in conflict herewith are repealed to the extent of such conflict.

Section 5. If any clause, section or other part or application of this Resolution is held by a court of competent jurisdiction to be unconstitutional, illegal or invalid, in part or as applied, it shall not affect the validity of the remaining portions or applications of this Resolution.

Section 6. The Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED at a meeting of the District Board of Supervisors, this 12th day of March, 2024.

**CENTURY GARDENS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair

MEMORANDUM

TO: District Manager

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

DATE: January 19, 2024

RE: Required Ethics Training and Financial Disclosure

Ethics Training

This memorandum serves as a reminder that beginning January 1, 2024, elected and appointed commissioners of community redevelopment agencies and local officers of independent special districts are 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.

Deadlines & Recordkeeping

The deadline to complete training for this calendar year is December 31, 2024. There is no requirement to submit proof that you have completed the training. However, the Florida Commission on Ethics recommends that Supervisors maintain a record of all completed trainings, including the date and time of completion. This documentation may be useful if Supervisors are ever required to provide evidence of training completion. The training is a calendar year requirement and corresponds to the form year. Therefore, Supervisors will report their 2024 training when filling out their Form 1 for the 2025 year.

Links to Online Training

[Public Meetings and Public Records Law \(2-Hour Audio Presentation\)](#). This presentation is audio only and is offered by the Office of the Attorney General. This presentation covers public records and Florida public records law. The presentation can be accessed for free. Completing this presentation will satisfy 2 of the 4 hours of required ethics training.

[State Ethics Laws for Constitutional Officers & Elected Municipal Officers](#). This training is presented by the Florida Commission on Ethics. The training is an overview of Florida's Ethics Code (Part III, Chapter 112, and Article II, Section 8, Florida Constitution) geared toward Constitutional Officers and Elected Municipal Officers. Topics covered include gifts, voting conflict, misuse of office, prohibited business relationships, conflicting employment relationships, revolving door, and Amendment 12. This presentation can be accessed for free. Completing this training will satisfy 2 of the 4 hours of required ethics training.

[State-Mandated Continuing Education in Ethics.](#) This class is presented by the Florida League of Cities. The class covers Chapter 112 of Florida's Ethics Code (2 Hours) and Florida Public Records and Public Meetings Law (2 Hours). To take this class, you must register for it, however there is no registration fee. Completing this class will meet your ethics training requirement.

["4-Hour Ethics Course"](#). The "4-Hour Ethics Course" is available online and presented by the Florida Institute of Government. There are three sessions. Session 1 covers Florida's Public Records Laws (1 hour), session 2 covers Florida Government in the Sunshine Law (1 hour), and session 3 covers Florida's Ethics Laws (2 hours). The registration fee is \$79. Completing this entire course will meet your ethics training requirement.

[Sunshine Law, Public Records and Ethics for Public Officers and Public Employees 2023.](#) This seminar is offered by the Florida Bar. This seminar covers sunshine law and public records; true stories of excess corruption in the ethics world; navigating Florida public records law, privacy, ethics and social media; complaints, misuse, anti-nepotism and voting; ethics during and after public service: conflicting contractual relationships & revolving door restrictions; gifts bribes, honoraria, and expenditures. The cost for this seminar is \$280. Completing this entire seminar will meet your ethics training requirement. Those Supervisors or Officers who are members of the Florida Bar may wish to purchase this option as Continuing Legal Education Credits can be earned.

We will notify you directly or through the District Manager's office if and when other training opportunities become available.

Form 1 or Form 6

Section 8, Article II of the Florida Constitution requires constitutional officers and certain elected public officials to file a Form 6. In the last session, the legislature expanded the requirements to include *elected members of municipalities*. Independent special district officials remain exempt from the requirement to file a Form 6. Elected and appointed commissioners of community redevelopment agencies and local officers of independent special districts (including community development districts) are required to file Form 1.

For this year's filing requirement, a completed Form 1 must be submitted prior to July 1, 2024 using the Electronic Filing System of the Florida Commission on Ethics, which can be accessed via the link at [Login - Electronic Financial Disclosure Management System \(floridathics.gov\)](https://floridathics.com/). You will no longer be able to file your completed Form 1 through your local Supervisor of Elections office.

If you have any questions or need additional information about ethics training requirements or financial disclosure, please do not hesitate to contact our office.

Century Gardens
Community Development District

**Financial Report For
February 2024**

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

	Oct '23 - Feb 24	23/24 Budget	\$ Over Budget	% of Budget
Income				
363.100 · Administrative Assessments	80,881.10	86,349.00	-5,467.90	93.67%
363.101 · Maintenance Assessments	69,033.72	73,697.00	-4,663.28	93.67%
363.811 · Debt Assessments - Series 2007	75,917.22	81,002.00	-5,084.78	93.72%
363.812 · Debt Assessments - Series 2014	326,172.61	348,166.00	-21,993.39	93.68%
363.813 · Debt Assessments - Series 2019	109,871.47	117,273.00	-7,401.53	93.69%
363.821 · Payment To Trustee-Series 2007	-72,180.70	-76,385.00	4,204.30	94.5%
363.822 · Payment To Trustee-Series 2014	-310,118.60	-327,276.00	17,157.40	94.76%
363.824 · Payment to Trustee-Series 2019	-104,463.70	-111,350.00	6,886.30	93.82%
363.830 · County Appraiser & Tax Col Fees	-6,356.55	-13,678.00	7,321.45	46.47%
363.831 · Discounts For Early Payments	-26,220.84	-27,355.00	1,134.16	95.85%
369.401 · Interest Income	7,130.30	480.00	6,650.30	1,485.48%
Total Income	149,666.03	150,923.00	-1,256.97	99.17%
Expense				
512.736 · Pressure Cleaning	1,350.00	2,000.00	-650.00	67.5%
511.132 · Payroll Tax Expense	45.90	400.00	-354.10	11.48%
511.300 · Field Operations Management	625.00	1,500.00	-875.00	41.67%
511. · Professional Fees				
511.310 · Engineering/Inspections	405.00	2,000.00	-1,595.00	20.25%
511.315 · Legal Fees	3,647.50	9,000.00	-5,352.50	40.53%
511.320 · Audit Fees	0.00	4,000.00	-4,000.00	0.0%
Total 511. · Professional Fees	4,052.50	15,000.00	-10,947.50	27.02%
511.131 · Supervisor Fee	600.00	5,000.00	-4,400.00	12.0%
511.301 · Lawn Maintenance	18,453.50	33,000.00	-14,546.50	55.92%
511.302 · Aquatic Lake Maintenance	1,970.00	5,200.00	-3,230.00	37.89%
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	100.00	3,500.00	-3,400.00	2.86%
511.308 · Miscellaneous Maintenance	306.07	5,760.00	-5,453.93	5.31%
511.309 · Electricity	1,065.92	3,300.00	-2,234.08	32.3%
511-310 · Palm Treatment - Maint. Replace	1,615.00	3,500.00	-1,885.00	46.14%
511.311 · Management Fees	12,020.00	28,848.00	-16,828.00	41.67%
511.312 · Secretarial Fees	1,750.00	4,200.00	-2,450.00	41.67%
511.318 · Assessment/Tax Roll	0.00	6,000.00	-6,000.00	0.0%
511.450 · Insurance	6,874.00	6,800.00	74.00	101.09%
511.480 · Legal Advertisements	0.00	700.00	-700.00	0.0%
511.512 · Miscellaneous	364.65	1,125.00	-760.35	32.41%
511.513 · Postage and Delivery	51.41	275.00	-223.59	18.7%
511.514 · Office Supplies	102.75	725.00	-622.25	14.17%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.733 · Trustee Fees	4,031.25	11,900.00	-7,868.75	33.88%
511.734 · Continuing Disclosure Fee	0.00	500.00	-500.00	0.0%
511.750 · Website Management	833.30	2,000.00	-1,166.70	41.67%
Total Expense	56,386.25	150,923.00	-94,536.75	37.36%
Net Income	93,279.78	0.00	93,279.78	100.0%

**CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
MONTHLY FINANCIAL REPORT
FEBRUARY 2024**

	Annual Budget 10/1/23 - 9/30/24	Actual Feb-24	Year To Date Actual 10/1/23 - 2/29/24
REVENUES			
Administrative Assessments	86,349	714	80,881
Maintenance Assessments	73,697	610	69,034
Debt Assessments (Series 2007)	81,002	670	75,917
Debt Assessments (Series 2014)	348,166	2,880	326,173
Debt Assessments (Series 2019)	117,273	970	109,871
Other Revenues	0	0	0
Interest Income	480	0	7,130
Total Revenues	\$ 706,967	\$ 5,844	\$ 669,006
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	5,000	0	600
Payroll Taxes	400	0	46
Management	28,848	2,404	12,020
Secretarial	4,200	350	1,750
Legal	9,000	0	3,647
Assessment Roll	6,000	0	0
Audit Fees	4,000	0	0
Insurance	6,800	0	6,874
Legal Advertisements	700	0	0
Miscellaneous	1,125	13	365
Postage	275	2	51
Office Supplies	725	13	103
Dues & Subscriptions	175	0	175
Trustee Fee	11,900	0	4,031
Continuing Disclosure Fee	500	0	0
Website Management	2,000	167	833
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 81,648	\$ 2,949	\$ 30,495
MAINTENANCE EXPENDITURES			
Lawn/Landscape Maintenance	33,000	2,717	18,453
Aquatic Lake Maintenance	5,200	394	1,970
Preserve Area	1,000	0	0
Irrigation Maintenance	3,500	0	100
Miscellaneous Maintenance	5,760	0	306
Electricity	3,300	201	1,066
Engineering/Inspections	2,000	0	405
Field Operations Management	1,500	125	625
Palms Treatment - Maintenance/Replacement	3,500	0	1,615
Pressure Cleaning	2,000	0	1,350
Traffic Calming Devices	0	0	0
Improvements - Landscape/Forestry	6,115	0	0
Improvements - Reserve Contingency	2,400	0	0
Improvements - Reserve Contingency (Townhomes)	0	0	0
Total Improvements	8,515	0	0
TOTAL MAINTENANCE EXPENDITURES	\$ 69,275	\$ 3,437	\$ 25,890
Total Expenditures	\$ 150,923	\$ 6,386	\$ 56,385
Revenues Less Expenditures	\$ 556,044	\$ (542)	\$ 612,621
Payment To Trustee (Series 2007)	(76,385)	(650)	(72,181)
Payment To Trustee (Series 2014)	(327,276)	(2,794)	(310,119)
Payment To Trustee (Series 2019)	(111,350)	(941)	(104,464)
Balance	\$ 41,033	\$ (4,927)	\$ 125,857
County Appraiser & Tax Collector Fee	(13,678)	(57)	(6,356)
Discounts For Early Payments	(27,355)	(1,178)	(26,221)
Excess/ (Shortfall)	\$ -	\$ (6,162)	\$ 93,280
Carryover From Prior Year	0	0	0
Net Excess/ (Shortfall)	\$ -	\$ (6,162)	\$ 93,280
Bank Balance As Of 2/29/24	\$ 302,464.21		
Accounts Payable As Of 2/29/24	\$ 31,604.05		
Accounts Receivable As Of 2/29/24	\$ -		
Available Funds As Of 2/29/24	\$ 270,860.16		

Century Gardens Community Development District
Expenditures
October 2023 through February 2024

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
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 (Payroll Taxes)	45.90
Total 511.132 · Payroll Tax Expense					45.90
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
Total 511.300 · Field Operations Management					625.00
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
Total 511.310 · Engineering/Inspections					405.00
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
Total 511.315 · Legal Fees					3,647.50
Total 511. · Professional Fees					4,052.50
511.131 · Supervisor Fee					
	10/12/2023	PR 10/10/23		payroll 10/10/23 check date 10/13/23 (Supervisor Fees)	600.00
Total 511.131 · Supervisor Fee					600.00
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
Total 511.301 · Lawn Maintenance					18,453.50

Century Gardens Community Development District
Expenditures
October 2023 through February 2024

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
511.302 · Aquatic Lake Maintenance					
	10/01/2023	25123	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal - Oct 23	394.00
	11/01/2023	25837	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal - Nov 23	394.00
	12/01/2023	4216	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal - Dec 23	394.00
	01/01/2024	4997	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal - Jan 24	394.00
	02/01/2024	5779	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal - Feb 24	394.00
Total 511.302 · Aquatic Lake Maintenance					1,970.00
511.307 · Irrigation Maintenance					
	11/29/2023	6097	Pan American Landscaping LLC	inv#6097 sprinkler repair and parts	100.00
Total 511.307 · Irrigation Maintenance					100.00
511.308 · Miscellaneous Maintenance					
	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
Total 511.308 · Miscellaneous Maintenance					306.07
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
Total 511.309 · Electricity					1,065.92
511-310 · Palm Treatment - Maint. Replace					
	12/20/2023	2030	Nicoya Lawnspring 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
Total 511.311 · Management Fees					12,020.00

Century Gardens Community Development District
Expenditures
October 2023 through February 2024

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
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
Total 511.312 · Secretarial Fees					1,750.00
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
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 (Payroll Processing)	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
Total 511.512 · Miscellaneous					364.65
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
Total 511.513 · Postage and Delivery					51.41
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
Total 511.514 · Office Supplies					102.75

Century Gardens Community Development District
Expenditures
October 2023 through February 2024

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
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					<u>175.00</u>
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
Total 511.733 · Trustee Fees					<u>4,031.25</u>
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
Total 511.750 · Website Management					<u>833.30</u>
Total Expenditures					<u>56,386.25</u>

Century Gardens Community Development District
Check Register
October 2023 - February 2024

Check #	Date	Vendor	Amount
10-1	10/4/2023	Alvarez Engineers, Inc.	1,060.00
10-2	10/4/2023	Billing, Cochran, Lyles, Mauro & Ramsey	500.00
10-3	10/4/2023	Egis Insurance & Risk Advisors	6,874.00
10-4	10/4/2023	Special District Services	9,589.89
10-5	10/10/2023	Mater Gardens, Inc.	60.00
10-6	10/18/2023	ALM Media, LLC	109.80
10-7	10/19/2023	Allstate Resource Management, Inc.	394.00
10-8	10/19/2023	Billing, Cochran, Lyles, Mauro & Ramsey	500.00
10-9	10/19/2023	FPL	222.30
10-10	10/19/2023	Pan American Landscaping LLC	2,992.50
11-1	11/2/2023	Department of Economic Opportunity	175.00
11-2	11/2/2023	Special District Services	3,071.94
11-3	11/8/2023	Allstate Resource Management, Inc.	394.00
11-4	11/8/2023	FPL	222.04
11-5	11/8/2023	Pan American Landscaping LLC	2,717.50
12-1	12/4/2023	Alvarez Engineers, Inc.	405.00
12-2	12/4/2023	Billing, Cochran, Lyles, Mauro & Ramsey	2,147.50
12-3	12/4/2023	Special District Services	3,205.95
12-4	12/13/2023	FPL	210.62
12-5	12/13/2023	Pan American Landscaping LLC	2,967.50
12-6	12/13/2023	Skyway Supply	56.98
12-7	12/13/2023	The Pressure Cleaning Man	1,350.00
1-1	1/3/2024	Clark D. Bennett	150.00
1-2	1/3/2024	Pan American Landscaping LLC	4,376.00
1-3	1/3/2024	Special District Services	3,067.31
1-4	1/8/2024	Allstate Resource Management, Inc.	394.00
1-5	1/8/2024	Billing, Cochran, Lyles, Mauro & Ramsey	500.00
1-6	1/8/2024	FPL	210.77
1-7	1/8/2024	Nicoya Lawnsaping Inc	1,615.00
2-1	2/2/2024	Allstate Resource Management, Inc.	394.00
2-2	2/2/2024	Amazon Business	249.09
2-3	2/2/2024	Pan American Landscaping LLC	2,842.50
2-4	2/2/2024	Special District Services	3,066.11
2-5	2/2/2024	U.S. Bank (Tax Receipts 2014)	300,545.05
2-6	2/2/2024	U.S. Bank (Tax Receipts 2019)	101,238.79
2-7	2/2/2024	Wells Fargo Bank (Tax Receipts)	69,952.34
TOTAL			527,827.48

**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									\$ -										
8									\$ -										
9									\$ -										
10									\$ -										
11									\$ -										
12									\$ -										
13									\$ -										
14									\$ -										
15									\$ -										
16									\$ -										
					\$661,876.12	\$ -	\$ (6,356.55)	\$ (26,220.84)	\$ 629,298.73	\$ 80,881.10	\$ 69,033.72	\$ 75,917.22	\$ 326,172.61	\$ 109,871.47	\$ 76,899.75	\$ 65,635.98	\$ 72,180.70	\$ 310,118.60	\$ 104,463.70

Assessment Roll = 706,493.86

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.

\$ 661,876.12	
\$ -	\$ 629,298.73
\$ (80,881.10)	\$ (65,635.98)
\$ (69,033.72)	\$ (76,899.75)
\$ (109,871.47)	\$ (104,463.70)
\$ (326,172.61)	\$ (72,180.70)
\$ (75,917.22)	\$ (310,118.60)
\$ -	\$ -