



**CENTURY GARDENS
COMMUNITY DEVELOPMENT
DISTRICT**

**MIAMI-DADE COUNTY
REGULAR BOARD MEETING
APRIL 9, 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
April 9, 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. March 12, 2024 Regular Board Meeting.....Page 2
- G. Old Business
 - 1. Discussion Regarding Possible Refinancing
- H. New Business
 - 1. Consider Resolution No. 2024-02 – Adopting a Fiscal Year 2024/2025 Proposed Budget.....Page 5
- I. Administrative & Operational Matters
 - 1. Financials.....Page 14
- 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

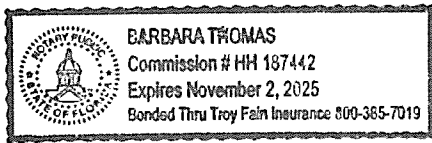
Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Guillermo Garcia

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

Barbara Thomas

(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
MARCH 12, 2024**

A. CALL TO ORDER

The March 12, 2024, Regular Board Meeting of the Century Gardens Community Development District (the “District”) was called to order at 6:39 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, and Supervisors Abel Fernandez and Luis Durango 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. March 12, 2024, Regular Board Meeting Minutes

The minutes of the March 12, 2024, Regular Board Meeting were presented for approval.

A MOTION was made by Mr. Fernandez, seconded by Mr. Ruiz and unanimously passed approving the minutes of the March 12, 2024, Regular Board Meeting, as presented.
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G. OLD BUSINESS

1. Staff Report, as Required

There was no old business to discuss at this time.

H. NEW BUSINESS

1. Consider Resolution No. 2024-01 – Adopting an Electronic Signature Policy

Ms. Nguyen presented Resolution No. 2024-01, entitled:

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.

Ms. Nguyen explained that this resolution provides the District Manager the authority and responsibility for approval of electronic signatures and implementation of control process and procedures to ensure compliance, integrity, and security, in accordance with Chapter 688, Florida Statutes. A discussion ensued, after which:

A **motion** was made Mr. Ruiz, seconded by Mr. Durango and unanimously passed to approve and adopt Resolution No. 2024-01, thereby adopting an Electronic Signature Policy.

2. Discussion Regarding Possible refinancing of Series 2007 and Series 2014 Bonds

Ms. Nguyen reminded the Board that during the March 9, 2021 Regular Board Meeting, the Board was given a handout of the Proposed Refinancing of Series 2007 and Series 2014 Bonds presentation prepared by FMSbonds, Inc. Ms. Nguyen explained that the presentation reflected that the District issued its \$4,790,000 of Series 2004 Bonds (“2004 Bonds”) before the community was built out. In 2014, after all units were constructed, the district refinanced its 2004 Bonds with a bank loan (“2014 Loan”). The 2014 Loan matures on May 1, 2034 and is on a fixed interest rate of 3.40% until May 1, 2024. On May 1, 2024 (and again on 5/1/2029), the 2014 Loan adjusts to a rate based on the following formula: 65% of the then-current yield on the 5-year Treasury Note + 300 basis points and is capped at 8.40%. Ms. Nguyen stated that the presentation also reflected that the District issued its \$1,145,000 Series 2007 Bonds (the “2007 Bonds”) at a 5.05% interest rate with a maturity date of May 1, 2037, while the community was not built out. She explained that the presentation assumed a single bond issue for the Series 2004 and 2007 areas which results in a May 1, 2034 maturity for both the 2014 Loan and the 2007 Bonds. Combining both would reduce the issuance costs (savings of approximately \$125,000).

The Board remembered the presentation and stated that they would like to see what refinancing options are available, but they do not want to combine the Series 2004 and the Series 2007 areas. Ms. Nguyen acknowledged their request and stated that she will provide the Board with a presentation once it is available to her.

3. Discussion Regarding Required Ethics Training Memorandum

Ms. Smoker reminded the Board that beginning January 1, 2024, elected and appointed officers of independent special districts are required to complete four (4) hours of ethics training annually. Ms. Smoker presented the Required Ethics Training and Financial Disclosure Memorandum (Memorandum) prepared by Ms. Smoker’s firm which lists online training options. Ms. Smoker provided an explanation for each of the training options listed and further explained that they should have received a clickable version of the Memorandum via an email from the District Manager. Ms. Smoker further explained that the ethics training confirmation is not required when submitting the 2023 Form 1 (which is due on July 1, 2024); however, Board Supervisors are required to complete their 4-hour ethics training before December 31, 2024 to be able to confirm the training requirement confirmation when submitting their 2024 Form 1 (which is due on July 1, 2025).

I. ADMINISTRATIVE MATTERS

1. Qualifying Period Announcement: Noon, June 10, 2024 – Noon, June 14, 2024 (Seats 3, 4, and 5)

Ms. Nguyen advised that the 4-year terms of office for Seat 3 (Abel Fernandez), Seat 4 (Daniele Ranaudo) and Seat 5 (Luis Durango) were expiring in November 2024. The qualifying period for election and/or re-election has been set for Noon, June 10, 2024 through Noon, June 14, 2024. Those candidates interested in running for election can submit their qualifying documents in person to the Miami-Dade County Supervisor of Elections’ Office located at 2700 NW 87th Avenue, Miami, Florida 33172 (no earlier than fourteen days prior to commencement of the qualifying period). More information on election qualifying will be provided to those interested prior to the qualifying dates. The new terms of office would be a 4-year term through Election Day in November 2028.

2. 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 April 9, 2024.

K. ADJOURN

There being no further business to come before the Board, a **MOTION** was made Mr. Ruiz, seconded by Mr. Durango and unanimously passed adjourning the meeting at 7:01 p.m.

ATTESTED BY:

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

RESOLUTION NO. 2024-02

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

WHEREAS, the Board of Supervisors (“Board”) of the Century Gardens Community Development District (“District”) is required by Chapter 190.008, *Florida Statutes*, to approve a Proposed Budget for each fiscal year; and,

WHEREAS, the Proposed Budget including the Assessments for Fiscal Year 2024/2025 has been prepared and considered by the Board.

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

Section 1. The Proposed Budget including the Assessments for Fiscal Year 2024/2025 attached hereto as Exhibit “A” is approved and adopted.

Section 2. A Public Hearing is hereby scheduled for July 16, 2024 at 6:30 p.m. in the Mater Gardens Academy Charter School – Cafeteria, 9010 NW 178th Lane Miami, FL 33018, for the purpose of receiving public comments on the Proposed Fiscal Year 2024/2025 Budget.

PASSED, ADOPTED and EFFECTIVE this 9th day of April, 2024.

ATTEST:

**CENTURY GARDENS
COMMUNITY DEVELOPMENT DISTRICT**

By: _____
Secretary/Assistant Secretary

By: _____
Chairperson/Vice-Chairperson

Century Gardens
Community Development District

**Proposed Budget For
Fiscal Year 2024/2025
October 1, 2024 - September 30, 2025**

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PROPOSED BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET
REVENUES	
Administrative Assessments	86,333
Maintenance Assessments	73,697
Debt Assessments (Series 2007)	81,002
Debt Assessments (Series 2014)	348,166
Debt Assessments (Series 2019)	117,273
Other Revenues	0
Interest Income	720
TOTAL REVENUES	\$707,191
EXPENDITURES	
ADMINISTRATIVE EXPENDITURES	
Supervisor Fees	5,000
Payroll Taxes	400
Management	28,848
Secretarial	4,200
Legal	9,000
Assessment Roll	6,000
Audit Fees	4,100
Insurance	7,400
Legal Advertisements	2,000
Miscellaneous	1,100
Postage	250
Office Supplies	700
Dues & Subscriptions	175
Trustee Fees	11,800
Continuing Disclosure Fee	500
Website Management	2,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$83,473
MAINTENANCE EXPENDITURES	
Lawn/Landscape Maintenance	33,000
Aquatic Lake Maintenance	5,200
Preserve Area	1,000
Irrigation Maintenance	3,500
Miscellaneous Maintenance	5,760
Electricity	3,300
Engineering/Inspections	2,000
Field Operations Management	1,500
Palms Treatment - Maintenance/Replacement	3,500
Pressure Cleaning	2,000
Improvements - Landscape/Forestry	6,115
Improvements - Reserve Contingency	2,400
Total Improvements	8,515
TOTAL MAINTENANCE EXPENDITURES	\$69,275
TOTAL EXPENDITURES	\$152,748
REVENUES LESS EXPENDITURES	\$554,443
Payment To Trustee (Series 2007)	(76,385)
Payment To Trustee (Series 2014)	(327,276)
Payment To Trustee (Series 2019)	(111,350)
BALANCE	\$39,432
County Appraiser & Tax Collector Fee	(13,677)
Discounts For Early Payments	(27,355)
EXCESS/ (SHORTFALL)	(\$1,600)
Carryover From Prior Year	1,600
NET EXCESS/ (SHORTFALL)	-

DETAILED PROPOSED BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2022/2023 ACTUAL	FISCAL YEAR ACTUAL 2023/2024 AS OF 3/31/2024	FISCAL YEAR 2023/2024 BUDGET	FISCAL YEAR 2024/2025 BUDGET	COMMENTS
REVENUES					
Administrative Assessments	83,653	82,902	86,349	86,333	Expenditures Less Interest/.94
Maintenance Assessments	77,691	70,130	73,697	73,697	Expenditures/.94
Debt Assessments (Series 2007)	81,003	77,123	81,002	81,002	Bond Payments/.94
Debt Assessments (Series 2014)	348,168	331,354	348,166	348,166	Bond Payments/.94
Debt Assessments (Series 2019)	117,274	111,617	117,273	117,273	Bond Payments/.94
Other Revenues	0	0	0	0	
Interest Income	8,689	7,130	480	720	Projected At \$60 Per Month
TOTAL REVENUES	\$716,478	\$680,256	\$706,967	\$707,191	
EXPENDITURES					
ADMINISTRATIVE EXPENDITURES					
Supervisor Fees	1,500	1,000	5,000	5,000	Supervisor Fees
Payroll Taxes	114	77	400	400	Projected At 8% Of Supervisor Fees
Management	28,848	14,424	28,848	28,848	No Change From 2023/2024 Budget
Secretarial	4,200	2,100	4,200	4,200	No Change From 2023/2024 Budget
Legal	6,909	4,148	9,000	9,000	No Change From 2023/2024 Budget
Assessment Roll	6,000	0	6,000	6,000	As Per Contract
Audit Fees	3,900	0	4,000	4,100	\$100 Increase From 2023/2024 Budget
Insurance	6,501	6,874	6,800	7,400	Fiscal Year 2023/2024 Expenditure Was \$6,874
Legal Advertisements	363	0	700	2,000	Costs Will Increase Due To Closing Of The Miami Business Review
Miscellaneous	736	490	1,125	1,100	\$25 Decrease From 2023/2024 Budget
Postage	156	51	275	250	\$25 Decrease From 2023/2024 Budget
Office Supplies	349	116	725	700	\$25 Decrease From 2023/2024 Budget
Dues & Subscriptions	175	175	175	175	No Change From 2023/2024 Budget
Trustee Fees	11,611	4,031	11,900	11,800	No Change From 2023/2024 Budget
Continuing Disclosure Fee	500	0	500	500	No Change From 2023/2024 Budget
Website Management	2,000	1,000	2,000	2,000	No Change From 2023/2024 Budget
TOTAL ADMINISTRATIVE EXPENDITURES	\$73,862	\$34,486	\$81,648	\$83,473	
MAINTENANCE EXPENDITURES					
Lawn/Landscape Maintenance	39,230	21,171	33,000	33,000	No Change From 2023/2024 Budget
Aquatic Lake Maintenance	4,771	2,364	5,200	5,200	No Change From 2023/2024 Budget
Preserve Area	0	0	1,000	1,000	No Change From 2023/2024 Budget
Irrigation Maintenance	475	160	3,500	3,500	No Change From 2023/2024 Budget
Miscellaneous Maintenance	4,617	823	5,760	5,760	No Change From 2023/2024 Budget
Electricity	2,492	1,265	3,300	3,300	No Change From 2023/2024 Budget
Engineering/Inspections	1,060	405	2,000	2,000	No Change From 2023/2024 Budget
Field Operations Management	1,500	750	1,500	1,500	No Change From 2023/2024 Budget
Palms Treatment - Maintenance/Replacement	0	1,615	3,500	3,500	No Change From 2023/2024 Budget
Pressure Cleaning	0	1,350	2,000	2,000	No Change From 2023/2024 Budget
Improvements - Landscape/Forestry	0	0	6,115	6,115	No Change From 2023/2024 Budget
Improvements - Reserve Contingency	0	0	2,400	2,400	Reserve Contingency
Total Improvements	0	0	8,515	8,515	
TOTAL MAINTENANCE EXPENDITURES	\$54,145	\$29,903	\$69,275	\$69,275	
TOTAL EXPENDITURES	\$128,007	\$64,389	\$150,923	\$152,748	
REVENUES LESS EXPENDITURES	\$588,471	\$615,867	\$556,044	\$554,443	
Payment To Trustee (Series 2007)	(77,192)	(73,363)	(76,385)	(76,385)	2025 Principal & Interest Payments
Payment To Trustee (Series 2014)	(331,779)	(315,199)	(327,276)	(327,276)	2025 Principal & Interest Payments
Payment To Trustee (Series 2019)	(111,754)	(106,175)	(111,350)	(111,350)	2025 Principal & Interest Payments
BALANCE	\$67,746	\$121,130	\$41,033	\$39,432	
County Appraiser & Tax Collector Fee	(6,808)	(6,461)	(13,678)	(13,677)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(26,458)	(26,322)	(27,355)	(27,355)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$34,480	\$88,347	\$0	(\$1,600)	
Carryover From Prior Year	0	0	0	1,600	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$34,480	\$88,347	-	-	

DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2007) BUDGET

CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2024/2025

OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2022/2023	FISCAL YEAR 2023/2024	FISCAL YEAR 2024/2025	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	3,844	100	400	Projected Interest For 2024/2025
NAV Tax Collection	77,192	76,385	76,385	Maximum Debt Service Collection
Total Revenues	\$81,036	\$76,485	\$76,785	
EXPENDITURES				
Principal Payments	35,000	40,000	40,000	Principal Payment Due In 2025
Interest Payments	39,390	36,313	34,593	Interest Payments Due In 2025
Bond Redemption	0	172	2,192	Estimated Excess Debt Collections
Total Expenditures	\$74,390	\$76,485	\$76,785	
Excess/ (Shortfall)	\$6,646	\$0	\$0	

Series 2007 Bond Information

Original Par Amount =	\$1,145,000	Annual Principal Payments Due =	May 1st
Interest Rate =	5.05%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	March 2007		
Maturity Date =	May 2037		
Par Amount As Of 1/1/24 =	\$745,000		

DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2014) BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2022/2023	FISCAL YEAR 2023/2024	FISCAL YEAR 2024/2025	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	13,053	100	100	Projected Interest For 2024/2025
NAV Tax Collection	331,779	327,276	327,276	Maximum Debt Service Collection
Total Revenues	\$344,832	\$327,376	\$327,376	
EXPENDITURES				
Principal Payments	170,000	170,000	165,000	Principal Payment Due In 2025
Interest Payments	75,905	66,300	58,905	Interest Payments Due In 2025
Additional Principal Payments	55,000	55,000	55,000	Additional Principal Payments
Bond Redemption	0	36,076	48,471	Estimated Excess Debt Collections
Total Expenditures	\$300,905	\$327,376	\$327,376	
Excess/ (Shortfall)	\$43,927	\$0	\$0	

The Special Assessment Series 2014 Refunding Bonds were originally projected to reduce Debt Assessments by approximately **\$200 per unit** (breaking down to \$200 X 330 = \$66,000 per year) in annual savings. The Century Gardens CDD Board Of Supervisors motioned to breakout the projected \$200 per unit Debt Assessments savings as follows:

25% went towards reducing the annual Debt Assessments by approximately \$50 per unit (\$50 X 330 = \$16,500 per year);

75% went towards additional Principal Payments (Based on the Extraordinary Redemption Amounts Schedule) used for reducing interest payments in the final ten years of bond amortization (avoiding higher interest rates) and eliminating the last four years of the principal payments due to the mandatory additional principal payments that are being made in addition to the regularly scheduled principal payments (per the Trust Indenture).

Interest Rate and Interest Due Amounts Maybe Increasing in November 2024

Series 2014 Refunding Bond Information

Original Par Amount =	\$3,905,000	Annual Principal Payments Due:	May 1st
Interest Rate =	3.4% - 8.4%	May 1st	May 1st & November 1st
Issue Date =	June 2014	Annual Interest Payments Due:	
Maturity Date =	May 2034	May 1st & November 1st	
Par Amount As Of 1/1/24	\$1,980,000		

DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2019) BUDGET
CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025
OCTOBER 1, 2024- SEPTEMBER 30, 2025

	FISCAL YEAR 2022/2023	FISCAL YEAR 2023/2024	FISCAL YEAR 2024/2025	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	2,971	100	400	Projected Interest For 2024/2025
NAV Tax Collection	111,754	111,350	111,350	Maximum Debt Service Collection
Total Revenues	\$114,725	\$111,450	\$111,750	
EXPENDITURES				
Principal Payments	31,000	34,000	35,000	Principal Payment Due In 2025
Interest Payments	79,169	77,328	76,010	Interest Payments Due In 2025
Bond Redemption	0	122	740	Estimated Excess Debt Collections
Total Expenditures	\$110,169	\$111,450	\$111,750	
Excess/ (Shortfall)	\$4,556	\$0	\$0	

Series 2019 Bond Information

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

Century Gardens Community Development District Assessment Comparison

	Fiscal Year 2021/2022 Assessment Before Discount*	Fiscal Year 2022/2023 Assessment Before Discount*	Fiscal Year 2023/2024 Assessment Before Discount*	Fiscal Year 2024/2025 Projected Assessment Before Discount*
Administrative	\$169.34	\$169.23	\$177.31	\$177.28
Maintenance	\$159.49	\$159.54	\$151.34	\$151.34
<u>Series 2014 Debt</u>	<u>\$1,055.05</u>	<u>\$1,055.05</u>	<u>\$1,055.05</u>	<u>\$1,055.05</u>
Total For Original Units	\$1,383.88	\$1,383.82	\$1,383.70	\$1,383.67
Administrative	\$169.34	\$169.23	\$177.31	\$177.28
Maintenance	\$159.49	\$159.54	\$151.34	\$151.34
<u>Series 2007 Debt</u>	<u>\$1,140.87</u>	<u>\$1,140.87</u>	<u>\$1,140.87</u>	<u>\$1,140.87</u>
Total For Expansion Units	\$1,469.70	\$1,469.64	\$1,469.52	\$1,469.49
Administrative	\$169.34	\$169.23	\$177.31	\$177.28
Maintenance	\$85.91	\$159.54	\$151.34	\$151.34
<u>Series 2019 Debt</u>	<u>\$1,363.64</u>	<u>\$1,363.64</u>	<u>\$1,363.64</u>	<u>\$1,363.64</u>
Total For Lennar Expansion Units	\$1,618.89	\$1,692.41	\$1,692.29	\$1,692.26

* Assessments Include the Following :

- 4% Discount for Early Payments
- 1% County Tax Collector Fee
- 1% County Property Appraiser Fee

Community Information:

Original Units	330
Expansion Units	71
<u>Lennar Expansion Units</u>	<u>86</u>
Total Units	487

Note: There are 487 units in the Century Gardens Community Development District.
 When the District was formed there were 330 units in the Century Gardens Community Development District.
 When the District was expanded, there were 71 units added to the District.
 When the District was expanded for the Lennar Units, there were 86 units added to the District.
 O&M Covenant Amount for Lennar Units for FY 20, 21 & 22 was \$255.31 (\$240.00 before discounts and fees).
 Series 2014 Annual Debt Assessment Rate Is \$1,055.05

Century Gardens
Community Development District

**Financial Report For
March 2024**

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

	<u>Oct '23 - March 24</u>	<u>23/24 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
363.100 · Administrative Assessments	82,901.88	86,349.00	-3,447.12	96.01%
363.101 · Maintenance Assessments	70,130.37	73,697.00	-3,566.63	95.16%
363.811 · Debt Assessments - Series 2007	77,123.22	81,002.00	-3,878.78	95.21%
363.812 · Debt Assessments - Series 2014	331,353.96	348,166.00	-16,812.04	95.17%
363.813 · Debt Assessments - Series 2019	111,616.82	117,273.00	-5,656.18	95.18%
363.821 · Payment To Trustee-Series 2007	-73,363.25	-76,385.00	3,021.75	96.04%
363.822 · Payment To Trustee-Series 2014	-315,199.00	-327,276.00	12,077.00	96.31%
363.824 · Payment to Trustee-Series 2019	-106,175.10	-111,350.00	5,174.90	95.35%
363.830 · County Appraiser & Tax Col Fees	-6,460.68	-13,678.00	7,217.32	47.23%
363.831 · Discounts For Early Payments	-26,321.65	-27,355.00	1,033.35	96.22%
369.401 · Interest Income	7,130.30	480.00	6,650.30	1,485.48%
Total Income	<u>152,736.87</u>	<u>150,923.00</u>	<u>1,813.87</u>	<u>101.2%</u>
Expense				
512.736 · Pressure Cleaning	1,350.00	2,000.00	-650.00	67.5%
511.132 · Payroll Tax Expense	76.50	400.00	-323.50	19.13%
511.300 · Field Operations Management	750.00	1,500.00	-750.00	50.0%
511. · Professional Fees				
511.310 · Engineering/Inspections	405.00	2,000.00	-1,595.00	20.25%
511.315 · Legal Fees	4,147.50	9,000.00	-4,852.50	46.08%
511.320 · Audit Fees	0.00	4,000.00	-4,000.00	0.0%
Total 511. · Professional Fees	<u>4,552.50</u>	<u>15,000.00</u>	<u>-10,447.50</u>	<u>30.35%</u>
511.131 · Supervisor Fee	1,000.00	5,000.00	-4,000.00	20.0%
511.301 · Lawn Maintenance	21,171.00	33,000.00	-11,829.00	64.16%
511.302 · Aquatic Lake Maintenance	2,364.00	5,200.00	-2,836.00	45.46%
511.303 · Preserve Area	0.00	1,000.00	-1,000.00	0.0%
511.304 · Improvements-Landscape/Forestry	0.00	6,115.00	-6,115.00	0.0%
511.306 · Imp-Entry Feature/Reserve Cont	0.00	2,400.00	-2,400.00	0.0%
511.307 · Irrigation Maintenance	160.00	3,500.00	-3,340.00	4.57%
511.308 · Miscellaneous Maintenance	823.01	5,760.00	-4,936.99	14.29%
511.309 · Electricity	1,265.02	3,300.00	-2,034.98	38.33%
511-310 · Palm Treatment - Maint. Replace	1,615.00	3,500.00	-1,885.00	46.14%
511.311 · Management Fees	14,424.00	28,848.00	-14,424.00	50.0%
511.312 · Secretarial Fees	2,100.00	4,200.00	-2,100.00	50.0%
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	489.55	1,125.00	-635.45	43.52%
511.513 · Postage and Delivery	51.41	275.00	-223.59	18.7%
511.514 · Office Supplies	115.65	725.00	-609.35	15.95%
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	999.96	2,000.00	-1,000.04	50.0%
Total Expense	<u>64,387.85</u>	<u>150,923.00</u>	<u>-86,535.15</u>	<u>42.66%</u>
Net Income	<u>88,349.02</u>	<u>0.00</u>	<u>88,349.02</u>	<u>100.0%</u>

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

	Annual Budget 10/1/23 - 9/30/24	Actual Mar-24	Year To Date Actual 10/1/23 - 3/31/24
REVENUES			
Administrative Assessments	86,349	1,333	82,902
Maintenance Assessments	73,697	1,097	70,130
Debt Assessments (Series 2007)	81,002	1,206	77,123
Debt Assessments (Series 2014)	348,166	5,181	331,354
Debt Assessments (Series 2019)	117,273	1,745	111,617
Other Revenues	0	0	0
Interest Income	480	0	7,130
Total Revenues	\$ 706,967	\$ 10,562	\$ 680,256
ADMINISTRATIVE EXPENDITURES			
Supervisor Fees	5,000	400	1,000
Payroll Taxes	400	31	77
Management	28,848	2,404	14,424
Secretarial	4,200	350	2,100
Legal	9,000	0	4,148
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	125	490
Postage	275	0	51
Office Supplies	725	13	116
Dues & Subscriptions	175	0	175
Trustee Fee	11,900	0	4,031
Continuing Disclosure Fee	500	0	0
Website Management	2,000	167	1,000
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 81,648	\$ 3,490	\$ 34,486
MAINTENANCE EXPENDITURES			
Lawn/Landscape Maintenance	33,000	2,717	21,171
Aquatic Lake Maintenance	5,200	394	2,364
Preserve Area	1,000	0	0
Irrigation Maintenance	3,500	60	160
Miscellaneous Maintenance	5,760	67	823
Electricity	3,300	199	1,265
Engineering/Inspections	2,000	0	405
Field Operations Management	1,500	124	750
Palms Treatment - Maintenance/Replacement	3,500	0	1,615
Pressure Cleaning	2,000	0	1,348
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	\$ 3,561	\$ 29,901
Total Expenditures	\$ 150,923	\$ 7,051	\$ 64,387
Revenues Less Expenditures	\$ 556,044	\$ 3,511	\$ 615,869
Payment To Trustee (Series 2007)	(76,385)	(1,183)	(73,363)
Payment To Trustee (Series 2014)	(327,276)	(5,080)	(315,199)
Payment To Trustee (Series 2019)	(111,350)	(1,711)	(106,175)
Balance	\$ 41,033	\$ (4,463)	\$ 121,132
County Appraiser & Tax Collector Fee	(13,678)	(104)	(6,461)
Discounts For Early Payments	(27,355)	(101)	(26,322)
Excess/ (Shortfall)	\$ -	\$ (4,668)	\$ 88,349
Carryover From Prior Year	0	0	0
Net Excess/ (Shortfall)	\$ -	\$ (4,668)	\$ 88,349
Bank Balance As Of 3/31/24	\$ 280,969.25		
Accounts Payable As Of 3/31/24	\$ 15,039.85		
Accounts Receivable As Of 3/31/24	\$ -		
Available Funds As Of 3/31/24	\$ 265,929.40		

**Century Gardens Community Development District
Expenditures
October 2023 through March 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 (Ruiz ,Batic and Fernandez)	45.90
	03/13/2024	PR 3/12/24		payroll 3/12/24 check date 3/14/24 (Ruiz and Fernandez)	30.60
Total 511.132 • Payroll Tax Expense					76.50
511.300 • Field Operations Management					
	10/31/2023	2023-1281	Special District Services	field operations management Oct 2023	125.00
	11/30/2023	2023-1618	Special District Services	field operations management Nov 2023	125.00
	12/31/2023	2023-1867	Special District Services	field operations management Dec 2023	125.00
	01/31/2024	2024-0057	Special District Services	field operations management Jan 2024	125.00
	02/29/2024	2024-0180	Special District Services	field operations management Feb 2024	125.00
	03/31/2024	2024-0418	Special District Services	field operations management Mar 2024	125.00
Total 511.300 • Field Operations Management					750.00
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
	02/29/2024	186522	Billing, Cochran, Lyles, Mauro & Ramsey	acct# 539-03105O stmt# 186522 Feb 2024	500.00
Total 511.315 • Legal Fees					4,147.50
Total 511. • Professional Fees					4,552.50
511.131 • Supervisor Fee					
	10/12/2023	PR 10/10/23		payroll 10/10/23 check date 10/13/23 (Ruiz ,Batic and Fernandez)	600.00
	03/13/2024	PR 3/12/24		payroll 3/12/24 check date 3/14/24 (Ruiz and Fernandez)	400.00
Total 511.131 • Supervisor Fee					1,000.00

**Century Gardens Community Development District
Expenditures
October 2023 through March 2024**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
511.301 • Lawn Maintenance					
	10/26/2023	6006	Pan American Landscaping LLC	inv#6006 lawn maintenance Oct 2023	2,717.50
	11/29/2023	6225	Pan American Landscaping LLC	inv#6225 lawn maintenance Nov 2023	2,867.50
	12/16/2023	6402	Pan American Landscaping LLC	inv#6402 miscellaneous projects	4,376.00
	12/31/2023	6570	Pan American Landscaping LLC	inv#6570 lawn maintenance and red copperleaf treatment Dec 2023	2,842.50
	01/30/2024	6705	Pan American Landscaping LLC	inv#6705 lawn maintenance and removal of cracked branch Jan 2024	2,932.50
	02/29/2024	6925	Pan American Landscaping LLC	inv#6925 lawn maintenance Feb 2024	2,717.50
	03/28/2024	7182	Pan American Landscaping LLC	inv#7182 lawn maintenance Mar 2024	2,717.50
Total 511.301 • Lawn Maintenance					<u>21,171.00</u>
511.302 • Aquatic Lake Maintenance					
	10/01/2023	25123	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	394.00
	11/01/2023	25837	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	394.00
	12/01/2023	4216	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	394.00
	01/01/2024	4997	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	394.00
	02/01/2024	5779	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	394.00
	03/01/2024	6568	Allstate Resource Management, Inc.	recurring lake and mitigation management and debris removal	394.00
Total 511.302 • Aquatic Lake Maintenance					<u>2,364.00</u>
511.307 • Irrigation Maintenance					
	11/29/2023	6097	Pan American Landscaping LLC	inv#6097 sprinkler repair and parts	100.00
	03/31/2024	7085	Pan American Landscaping LLC	inv#7085 wet check and sprinkler parts	60.00
Total 511.307 • Irrigation Maintenance					<u>160.00</u>
511.308 • Miscellaneous Maintenance					
	10/01/2023	09/22/2023	Lega Striping and More, Inc.	reinstall speed hump sign, reinstall no parking anytime sign	450.00
	12/01/2023	61144	Skyway Supply	black monster recycled can liner and delivery	56.98
	01/06/2024	116W-QXC3-FJXY	Amazon Business	dog waste station bag dispenser with hand sanitizer bottle	249.09
	03/01/2024	62211	Skyway Supply	black monster recycled can liner and delivery	66.94
Total 511.308 • Miscellaneous Maintenance					<u>823.01</u>
511.309 • Electricity					
	10/30/2023	35589-17153	FPL	Acct# 35589-17153 for services on (9/28/23-10/30/23)	222.04
	11/29/2023	35589-17153	FPL	Acct# 35589-17153 for services on (10/30/23-11/29/23)	210.62
	12/29/2023	35589-17153	FPL	Acct# 35589-17153 for services on (11/29/23-12/29/23)	210.77
	01/30/2024	35589-17153	FPL	Acct# 35589-17153 for services on (12/29/23-1/30/24)	221.06
	02/28/2024	35589-17153	FPL	Acct# 35589-17153 for services on (1/30/24-2/28/24)	201.43
	03/28/2024	35589-17153	FPL	Acct# 35589-17153 for services on (2/28/24-3/28/24)	199.10
Total 511.309 • Electricity					<u>1,265.02</u>
511-310 • Palm Treatment - Maint. Replace					
	12/20/2023	2030	Nicoya Lawnsaping Inc	remove and replace dead palm	1,615.00
Total 511-310 • Palm Treatment - Maint. Replace					<u>1,615.00</u>

**Century Gardens Community Development District
Expenditures
October 2023 through March 2024**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
511.311 • Management Fees					
	10/31/2023	2023-1281	Special District Services	inv#2023-1281 management Oct 2023	2,404.00
	11/30/2023	2023-1618	Special District Services	inv#2023-1618 management Nov 2023	2,404.00
	12/31/2023	2023-1867	Special District Services	inv#2023-1867 management Dec 2023	2,404.00
	01/31/2024	2024-0057	Special District Services	inv#2024-0057 management Jan 2024	2,404.00
	02/29/2024	2024-0180	Special District Services	inv#2024-0180 management Feb 2024	2,404.00
	03/31/2024	2024-0418	Special District Services	inv#2024-0418 management Mar 2024	2,404.00
Total 511.311 • Management Fees					<u>14,424.00</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
	03/31/2024	2024-0418	Special District Services	secretarial Mar 2024	350.00
Total 511.312 • Secretarial Fees					<u>2,100.00</u>
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					<u>6,874.00</u>
511.512 • Miscellaneous					
	10/10/2023	10/10/23	Mater Gardens, Inc.	Meeting Room Reservation for 10/10/23	60.00
	10/12/2023	PR 10/10/23		payroll 10/10/23 check date 10/13/23 (Ruiz ,Batic and Fernandez)	51.95
	10/31/2023	2023-1281	Special District Services	Travel - Ryan Quiroga - Sept 2023	13.10
	11/30/2023	2023-1618	Special District Services	Travel - Ryan Quiroga - Oct 2023	6.55
	11/30/2023	2023-1618	Special District Services	Travel - Nancy Nguyen - Oct 2023	43.45
	12/07/2023	377	Clark D. Bennett	updated bond amortization schedule (series 2014)	150.00
	12/31/2023	2023-1867	Special District Services	Travel - Ryan Quiroga - Nov 2023	13.10
	01/31/2024	2024-0057	Special District Services	Travel - Ryan Quiroga - Dec 2023	13.10
	02/29/2024	2024-0180	Special District Services	Travel - Ryan Quiroga - Jan 2024	13.40
	03/12/2024	3/12/2024	Mater Gardens, Inc.	Meeting Room Reservation for 3/12/24	60.00
	03/13/2024	PR 3/12/24		payroll 3/12/24 check date 3/14/24 (Ruiz and Fernandez)	51.50
	03/31/2024	2024-0418	Special District Services	Travel - Ryan Quiroga - Feb 2024	13.40
Total 511.512 • Miscellaneous					<u>489.55</u>
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					<u>51.41</u>

**Century Gardens Community Development District
Expenditures
October 2023 through March 2024**

	<u>Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Memo</u>	<u>Amount</u>
511.514 • Office Supplies					
	10/31/2023	2023-1281	Special District Services	copies Sept 2023	4.65
	11/30/2023	2023-1618	Special District Services	copies Oct 2023	45.30
	11/30/2023	2023-1618	Special District Services	meeting books Oct 2023	24.00
	12/31/2023	2023-1867	Special District Services	copies Nov 2023	8.55
	01/31/2024	2024-0057	Special District Services	copies Dec 2023	7.35
	02/29/2024	2024-0180	Special District Services	copies Jan 2024	12.90
	03/31/2024	2024-0418	Special District Services	copies Feb 2024	12.90
Total 511.514 • Office Supplies					<u>115.65</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
	03/31/2024	2024-0418	Special District Services	website Mar 2024	166.66
Total 511.750 • Website Management					<u>999.96</u>
Total Expenditures					<u>64,387.85</u>

**Century Gardens Community Development District
Check Register
March 2024**

Check #	Process Date	Vendor	Amount
3-1	3/1/2024	HD Supply Facilities Maintenance	2,005.64
3-2	3/4/2024	Allstate Resource Management, Inc.	788.00
3-3	3/4/2024	Billing, Cochran, Lyles, Mauro & Ramsey	1,000.00
3-4	3/4/2024	FPL	221.06
3-5	3/4/2024	Pan American Landscaping LLC	2,932.50
3-6	3/4/2024	Special District Services	3,073.85
3-7	3/4/2024	U.S. Bank (Tax Receipts 2014)	9,573.55
3-8	3/4/2024	U.S. Bank (Tax Receipts 2019)	3,224.91
3-9	3/4/2024	U.S. Bank (Trustee Fee)	4,031.25
3-10	3/4/2024	Wells Fargo Bank (Tax Receipts)	2,228.36
3-11	3/18/2024	FPL	201.43
3-12	3/18/2024	Mater Gardens, Inc.	60.00
3-13	3/18/2024	Pan American Landscaping LLC	2,717.50
TOTAL			32,058.05

**CENTURY GARDENS COMMUNITY DEVELOPMENT DISTRICT
TAX COLLECTIONS
2023-2024**

#	ID#	Payment From	DATE	FOR	Tax Collect Receipts Gross	Interest Received	Commission Paid	Discount	Net From Tax Collector	Admin Assessment Income (Before Discounts & Fees)	Maintenance Assessment Income (Before Discounts & Fees)	Series 2007 Debt Assessment Income (Before Discounts & Fees)	Series 2014 Debt Assessment Income (Before Discounts & Fees)	Series 2019 Debt Assessment Income (Before Discounts & Fees)	Admin Assessment Income (After Discounts & Fees)	Maintenance Assessment Income (After Discounts & Fees)	Series 2007 Debt Assessment Income (After Discounts & Fees) And Paid To Trustee	Series 2014 Debt Assessment Income (After Discounts & Fees) And Paid To Trustee	Series 2019 Debt Assessment Income (After Discounts & Fees) And Paid To Trustee
									\$706,487	\$86,349	\$73,697	\$81,002	\$348,166	\$117,273	\$86,349	\$73,697	\$81,002	\$348,166	\$117,273
									\$665,934	\$81,648	\$69,275	\$76,385	\$327,276	\$111,350	\$81,648	\$69,275	\$76,385	\$327,276	\$111,350
1	1	Miami-Dade Tax Collector	11/24/23	NAV Taxes	\$ 42,643.10		\$ (409.37)	\$ (1,705.76)	\$ 40,527.97	\$ 5,210.99	\$ 4,447.68	\$ 4,891.16	\$ 21,014.52	\$ 7,078.75	\$ 4,952.52	\$ 4,227.07	\$ 4,648.56	\$ 19,972.18	\$ 6,727.64
2	2	Miami-Dade Tax Collector	12/08/23	NAV Taxes	\$ 505,120.34		\$ (4,849.16)	\$ (20,205.09)	\$ 480,066.09	\$ 61,725.71	\$ 52,684.05	\$ 57,937.30	\$ 248,923.30	\$ 83,849.98	\$ 58,664.08	\$ 50,070.89	\$ 55,063.58	\$ 236,576.57	\$ 79,690.97
3	3	Miami-Dade Tax Collector	11/20/23	NAV Taxes	\$ 75,798.94		\$ (726.49)	\$ (3,150.03)	\$ 71,922.42	\$ 9,262.63	\$ 7,905.83	\$ 8,694.14	\$ 37,353.72	\$ 12,582.62	\$ 8,788.91	\$ 7,501.51	\$ 8,249.50	\$ 35,443.38	\$ 11,939.12
4	4	Miami-Dade Tax Collector	12/27/23	NAV Taxes	\$ 18,159.74		\$ (175.30)	\$ (628.68)	\$ 17,355.76	\$ 2,219.12	\$ 1,894.06	\$ 2,082.92	\$ 8,949.12	\$ 3,014.52	\$ 2,120.87	\$ 1,810.21	\$ 1,990.70	\$ 8,552.92	\$ 2,881.06
5	5	Miami-Dade Tax Collector	01/09/24	NAV Taxes	\$ 14,310.61		\$ (138.97)	\$ (414.42)	\$ 13,757.22	\$ 1,748.66	\$ 1,492.60	\$ 1,641.45	\$ 7,052.30	\$ 2,375.60	\$ 1,680.82	\$ 1,434.90	\$ 1,578.05	\$ 6,779.65	\$ 2,283.80
6	6	Miami-Dade Tax Collector	02/06/24	NAV Taxes	\$ 5,843.39		\$ (57.26)	\$ (116.86)	\$ 5,669.27	\$ 713.99	\$ 609.50	\$ 670.25	\$ 2,879.65	\$ 970.00	\$ 692.55	\$ 591.40	\$ 650.31	\$ 2,793.90	\$ 941.11
7	Int - 1	Miami-Dade Tax Collector	02/27/24	Interest		\$ 687.65			\$ 687.65	\$ 687.65				\$ 687.65					
8	7	Miami-Dade Tax Collector	03/08/24	NAV Taxes	\$ 10,514.15		\$ (104.13)	\$ (100.81)	\$ 10,309.21	\$ 1,284.80	\$ 1,096.65	\$ 1,206.00	\$ 5,181.35	\$ 1,745.35	\$ 1,259.56	\$ 1,075.30	\$ 1,182.55	\$ 5,080.40	\$ 1,711.40
9	Int - 2	Miami-Dade Tax Collector	03/20/24	Interest		\$ 48.33			\$ 48.33	\$ 48.33				\$ 48.33					
10									\$ -										
11									\$ -										
12									\$ -										
13									\$ -										
14									\$ -										
15									\$ -										
16									\$ -										
					\$672,390.27	\$ 735.98	\$ (6,460.68)	\$ (26,321.65)	\$ 640,343.92	\$ 82,901.88	\$ 70,130.37	\$ 77,123.22	\$ 331,353.96	\$ 111,616.82	\$ 78,895.29	\$ 66,711.28	\$ 73,363.25	\$ 315,199.00	\$ 106,175.10

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.

\$ 672,390.27	
\$ 735.98	\$ 640,343.92
\$ (82,901.88)	\$ (66,711.28)
\$ (70,130.37)	\$ (78,895.29)
\$ (111,616.82)	\$ (106,175.10)
\$ (331,353.96)	\$ (73,363.25)
\$ (77,123.22)	\$ (315,199.00)
\$ -	\$ -