



***CITY CENTER COMMUNITY
DEVELOPMENT DISTRICT***

Agenda Package

***Board of Supervisor
Regular Meeting***

Date & Time:

Tuesday

May 9, 2023

1:00 p.m.

Location:

Ramada

43824 Highway 27

Davenport, FL

33837

Note: The Advanced Meeting Package is a working document and all materials are considered **DRAFTS** prior to presentation and Board acceptance, approval or adoption.

City Center Community Development District

Vesta District Services

[X] 250 International Parkway, Suite 208
Lake Mary, Florida 32746
321-263-0132 Ext. 193

Board of Supervisors
City Center Community Development District

Dear Board Members:

The Regular Meeting of the City Center Community Development District is scheduled for **Tuesday, May 9, 2023 at 1:00 p.m.** at the **Ramada 43824 Highway 27 Davenport, Florida.**

The advanced copy of the agenda for the meeting is attached, along with associated documentation for your consideration. Any additional support material will be forward to you under separate cover or distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-193 or dmcinnes@vestapropertyservices.com. I look forward to seeing you at the meeting.

Sincerely,

David McInnes

District Manager

Enclosure

Cc: District Attorney
District Engineer
District Records
Developer

District: **CITY CENTER COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Tuesday, May 9, 2023
Time: 1:00 PM
Location: Ramada
43824 Highway 27
Davenport, FL

Agenda

- I. Roll Call**
- II. Audience Comments** – *(limited to 3 minutes per individual for agenda items)*
- III. Office of Elected Supervisors**
 - A. Consideration of Appointments to Board Vacancies
 - B. Oath of Office [Exhibit 1](#)
 - C. Acceptance or Waiver of Compensation
 - D. New Supervisor Information Sheet [Exhibit 2](#)
 - E. Form 1 [Exhibit 3](#)
 - F. Review of Sunshine Law & Supervisor Duties [Exhibit 4](#)
- IV. Consent Agenda**
 - A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held February 14, 2023 [Exhibit 5](#)
 - B. Consideration for Acceptance – The January 2023 Unaudited Financial Report [Exhibit 6](#)
 - C. Consideration for Acceptance – The February 2023 Unaudited Financial Report [Exhibit 7](#)
 - D. Consideration for Acceptance – The March 2023 Unaudited Financial Report [Exhibit 8](#)
- V. Business Items**
 - A. Consideration and Approval of FY 2024 Proposed Budget [Exhibit 9](#)
 - B. **Consideration and Adoption of Resolution 2023-05--** [Exhibit 10](#)
Approving a Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing

C. **Consideration and Adoption of Resolution 2023-06—**
Designating Officers

[Exhibit 11](#)

D. Authorization to Terminate City of Lake Alfred MOU for Storage
of District Records

E. Designation of Vesta District Services, located at 250
International Parkway, Ste. 208, Lake Mary, FL as the location
for permanent storage and maintenance of District Records

VI. Staff Reports

A. District Manager

B. District Attorney

C. District Engineer

VII. Supervisors Requests

VIII. Audience Comments – New Business – *(limited to 3 minutes per
individual for non-agenda items)*

IX. Adjournment

EXHIBIT 1

**CITY CENTER
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
OATH OF OFFICE**

I, _____, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF CITY CENTER COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA
COUNTY OF _____

The foregoing oath was administered before me this ____ day of _____, 2023, by _____, who personally appeared before me, and is personally known to me or has produced _____ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of _____ Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

Notary Public, State of Florida

Print Name: _____

Commission No.: _____ Expires: _____

EXHIBIT 2

City Center
A Community Development District

NEW SUPERVISOR INFORMATION
SHEET

Please return completed forms to
Vesta District Services
250 International Parkway, Suite 208
Lake Mary, FL 32746
Phone: 321-263-0132, EXT-193
District Manager: David McInnes

1) Name: _____

2) Address: _____

3) County of Residence _____

4) Phone or Cell _____

5) Email Address _____

6) Waive OR Accept Compensation of Statutorily Allowed \$200 per Meeting
_____. If you have elected to receive compensation
then please forward the attached payroll forms along with the New Supervisor
Information Sheet.

Payroll Information

1) Date of Birth: _____

2) Drivers License Number: _____

EXHIBIT 3

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2022

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2022.

MANNER OF CALCULATING REPORTABLE INTERESTS:

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

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

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

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

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

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

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

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

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

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

NAME OF CREDITOR	ADDRESS OF CREDITOR

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

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

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

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

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

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

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

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

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

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

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

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

Candidates file this form together with their filing papers.

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

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

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

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

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2022.

NOTICE

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

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

WHO MUST FILE FORM 1:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INSTRUCTIONS FOR COMPLETING FORM 1:

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

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

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2022.

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

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

MANNER OF CALCULATING REPORTABLE INTEREST

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

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

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

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

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

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

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

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

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

PART E — LIABILITIES

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

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

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and

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

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

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

PART B — SECONDARY SOURCES OF INCOME

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

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

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

(2) You received more than 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income from that business entity.

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

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

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

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

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

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

PART E — LIABILITIES

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

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

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

EXHIBIT 4

FLORIDA COMMISSION ON ETHICS



GUIDE
to the
SUNSHINE AMENDMENT
and
CODE of ETHICS
for Public Officers and Employees

2023

State of Florida
COMMISSION ON ETHICS

John Grant, *Chair*
Tampa

Glenton “Glen” Gilzean, Jr., *Vice Chair*
Orlando

Michelle Anchors
Fort Walton Beach

William P. Cervone
Gainesville

Don Gaetz
Niceville

William N. “Willie” Meggs
Tallahassee

Ed H. Moore
Tallahassee

Wengay M. Newton, Sr.
St. Petersburg

Jim Waldman
Fort Lauderdale

Kerrie Stillman
Executive Director
P.O. Drawer 15709
Tallahassee, FL 32317-5709
www.ethics.state.fl.us
(850) 488-7864*

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

In 2018, Florida's Constitutional Revision Commission proposed, and the voters adopted, changes to Article II, Section 8. The earliest of the changes will take effect December 31, 2020, and will prohibit officials from abusing their position to obtain a disproportionate benefit for themselves

or their spouse, child, or employer, or for a business with which the official contracts or is an officer, partner, director, sole proprietor, or in which the official owns an interest. Other changes made to the Constitution place restrictions on lobbying by certain officeholders and employees, and put additional limits on lobbying by former public officers and employees. These changes will become effective December 31, 2022.

II. ROLE OF THE COMMISSION ON ETHICS

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use by Supervisors of Elections and the Commission in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

III. THE ETHICS LAWS

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.].

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. *Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. *Abuse of Public Position*

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. *Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

6. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

(a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

(b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

(a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]

(b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]

(c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. Exemptions—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- (a) When the business is rotated among all qualified suppliers in a city or county.

- (b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract.
NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- (c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.

- (d) When an emergency purchase must be made to protect the public health, safety, or welfare.

- (e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.

- (f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.

- (g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.

- (h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).

- (i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

(j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the

anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES

1. Anti-Nepotism Law

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute "jurisdiction or control" for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. Additional Restrictions

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS

1. Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

(a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.

(b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the

president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues

of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

E. VOTING CONFLICTS OF INTEREST

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of

the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. FORM 1 - Limited Financial Disclosure

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

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

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

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

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

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

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

4) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

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

6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

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

2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.

3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.

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

6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

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

What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When to File:

CANDIDATES for elected local office must file FORM 1 together with and at the same time they file their qualifying papers.

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

Each LOCAL OFFICER files FORM 1 with the Supervisor of Elections in the county in which he or she permanently resides.

A STATE OFFICER or SPECIFIED STATE EMPLOYEE files with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the

reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

Where To File:

LOCAL OFFICERS file with the Supervisor of Elections of the county in which they permanently reside.

STATE OFFICERS and SPECIFIED STATE EMPLOYEES file with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

4. FORM 6 - Full and Public Disclosure

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices in Jacksonville; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation

Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

CANDIDATES must register and use the electronic filing system to complete the Form 6, then file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

6. FORM 9 - Quarterly Gift Disclosure

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who

is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year, with the officer's or employee's FORM 1 or FORM 6. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. FORM 30 - Donor's Quarterly Gift Disclosure

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

IV. AVAILABILITY OF FORMS

LOCAL OFFICERS and EMPLOYEES who must file FORM 1 annually will be sent the form by mail from the Supervisor of Elections in the county in which they permanently reside not later than JUNE 1 of each year. Newly elected and appointed officials or employees should contact the heads of their agencies for copies of the form or download it from www.ethics.state.fl.us, as should those persons who are required to file their final disclosure statements within 60 days of leaving office or employment. The Form 1 will be filed electronically with the Florida Commission on Ethics via the Electronic Financial Disclosure Management System (EFDMS), beginning in 2023.

Beginning January 1, 2023, ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the

annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file Form 1 annually will be sent the forms by mail from the Florida Commission on Ethics by June 1, 2023. Newly elected and appointed officers and employees should contact the head of their agencies for copies of the form or download the form from www.ethics.state.fl.us, as should those persons who are required to file their final financial disclosure statement within 60 days of leaving office or employment.

V. PENALTIES

A. Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

B. Penalties for Candidates

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$10,000, and triple the value of a gift received from a political committee.

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's

leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

E. Felony Convictions: Forfeiture of Retirement Benefits

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

F. Automatic Penalties for Failure to File Annual Disclosure

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

VI. ADVISORY OPINIONS

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

A. Who Can Request an Opinion

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

B. How to Request an Opinion

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

C. How to Obtain Published Opinions

All of the Commission's opinions are available for viewing or download at its website:
www.ethics.state.fl.us.

VII. COMPLAINTS

A. Citizen Involvement

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website: www.ethics.state.fl.us, or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

B. Referrals

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

C. Confidentiality

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

D. How the Complaint Process Works

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

E. Dismissal of Complaints At Any Stage of Disposition

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

F. Statute of Limitations

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report

with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at www.floridalobbyist.gov. Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4987

IX. WHISTLE-BLOWER'S ACT

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at www.ethics.state.fl.us.

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

XI. TRAINING

Constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies (CRAs) are required to receive a total of four hours training, per calendar year, in the area of ethics, public records, and open meetings. The Commission on Ethics does not

track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

EXHIBIT 5

1 **MINUTES OF MEETING**

2 **CITY CENTER**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the City Center Community Development
5 District was held on Tuesday, February 14, 2023 at 1:00 p.m. at the Ramada, 43824 Highway 27,
6 Davenport, Florida.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Mr. McInnes called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10	Randall Hodge	Board Supervisor, Chairman
11	Rolando Albino	Board Supervisor, Vice Chairman
12	Nader Khatib	Board Supervisor, Assistant Secretary

13 Also present were:

14	David McInnes	District Manager, Vesta District Services
15	Tracy J. Robin (<i>via phone</i>)	District Counsel, Straley Robin Vericker
16	Mark Wilson	District Engineer, Kimley Horn
17	Dana Bryant	Yellowstone Landscape
18	Mahmoud “Tommy” Khatib	Board Supervisor Nominee

19 *The following is a summary of the discussions and actions taken at the February 14, 2023 City Center CDD*
20 *Board of Supervisors Regular Meeting.*

21 **SECOND ORDER OF BUSINESS – Audience Comments**

22 There were no comments from any audience members.

23 Prior to the Third Order of Business, Mr. Tommy Khatib was nominated by Mr. Hodge to fill Seat
24 #5 on the Board of Supervisors, for a term expiring in 2026. There was no opposition to the
25 nomination.

26 **THIRD ORDER OF BUSINESS – Office of Elected Supervisors & Form 1**

27 A. Exhibit 1: Oath of Office

28 Mr. Tommy Khatib was administered the Oath of Office.

29 B. Acceptance or Waiver of Compensation

30 Mr. Tommy Khatib elected to receive compensation.

31 C. Exhibit 2: New Supervisor Information Sheet

32 D. Exhibit 3: Form 1

33 E. Exhibit 4: Review of Sunshine Law & Supervisor Duties

34 **FOURTH ORDER OF BUSINESS – Consent Agenda**

35 A. Exhibit 5: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting
36 Held October 8, 2022

37 B. Exhibit 6: Presentation of the Minutes of the Landowner Election Held November 8, 2022

38 C. Exhibit 7: Consideration for Acceptance – The November 2022 Unaudited Financial Report

39 D. Exhibit 8: Consideration for Acceptance – The December 2022 Unaudited Financial Report

40 On a MOTION by Mr. Nader Khatib, SECONDED by Mr. Albino, WITH ALL IN FAVOR, the Board
41 approved all items of the Consent Agenda, for the City Center Community Development District.

42 **FIFTH ORDER OF BUSINESS – Business Items**

43 A. Exhibit 9: Consideration and Adoption of **Resolution 2023-03**, Designating Officers

44 Mr. McInnes explained that this Resolution removed Mr. McGaffney as Assistant Treasurer and
45 Ms. Saletto as Assistant Secretary, and added Mr. Dimaculangan as Assistant Secretary. The Board
46 agreed to designate Mr. Hodge as Chair, Mr. Albino as Vice Chair, and Mr. Tommy Khatib as
47 Assistant Secretary.

48 On a MOTION by Mr. Albino, SECONDED by Mr. Nader Khatib, WITH ALL IN FAVOR, the Board
49 adopted **Resolution 2023-03**, Designating Officers, for the City Center Community Development District.

50 B. Exhibit 10: Consideration and Adoption of **Resolution 2023-04**, Designating Signatories

51 Mr. McInnes explained that this Resolution removed Mr. McGaffney as a signatory.

52 On a MOTION by Mr. Hodge, SECONDED by Mr. Albino, WITH ALL IN FAVOR, the Board adopted
53 **Resolution 2023-04**, Designating Signatories, for the City Center Community Development District.

54 C. Exhibit 11: Presentation & Acceptance of FY 2021 Annual Audited Financial Statements

55 On a MOTION by Mr. Nader Khatib, SECONDED by Mr. Albino, WITH ALL IN FAVOR, the Board
56 accepted the FY 2021 Annual Audited Financial Statements, for the City Center Community Development
57 District.

58 *(The Board recessed the meeting at 1:28 p.m. and reconvened at 1:29 p.m.)*

59 D. Consideration of Proposals by Yellowstone Landscape for Entry Way Enhancement

- 60 1. Exhibit 12: Posner Entrance Currently – Photo
61 2. Exhibit 13: Posner Park Entrance Rehabilitation – Photo
62 3. Exhibit 14: Posner Park Entrance Rehabilitation Proposal

63 On a MOTION by Mr. Nader Khatib, SECONDED by Mr. Albino, WITH ALL IN FAVOR, the Board
64 approved the Yellowstone Posner Park Entrance Rehabilitation Proposal, in the amount of \$24,816.67, for
65 the City Center Community Development District.

66 4. Exhibit 15: Posner Park Crape Myrtle Cutback Proposal

67 On a MOTION by Mr. Albino, SECONDED by Mr. Nader Khatib, WITH ALL IN FAVOR, the Board
68 approved the Yellowstone Posner Park Crape Myrtle Cutback Proposal, in the amount of \$4,500.00, for the
69 City Center Community Development District.

70 5. Exhibit 16: Posner Park Mulch Proposal

71 The Board opted to move forward with a not-to-exceed proposal to start mulching at the
72 front entrance. The Board requested for Yellowstone to submit a proposal for additional
73 grasses between mulch and Grandview Way.

74 On a MOTION by Mr. Albino, SECONDED by Mr. Nader Khatib, WITH ALL IN FAVOR, the Board
75 approved the Yellowstone Posner Park Mulch Proposal, with the scope as amended, in an amount not to
76 exceed \$5,000.00, for the City Center Community Development District.

77 Following the motion, Mr. Bryant stated that the proposal for the rest of the boulevard
78 would be revised for the Board's future consideration.

79 **SIXTH ORDER OF BUSINESS – Discussion Items**

80 A. Discussion of Clean Up of Signage in the Median

81 Following discussion on median signage, it was decided that the landowners and Yellowstone
82 would remove signs that were on CDD property.

83 B. Discussion of Round-About on Posner Boulevard

84 Mr. Wilson advised against the round-about.

85 **SEVENTH ORDER OF BUSINESS – Staff Reports**

86 A. District Manager

87 Mr. McInnes noted that truck parking issues appeared to have resumed, and stated that the security
88 company would likely need to be enlisted on an on-again off-again basis for the fiscal year. Mr.
89 McInnes noted that this would be funded out of a field contingency line item, and that expenses
90 would not be exceeding revenues, commenting positively on the CDD's fund balance. Mr. Robin
91 additionally stated that he would be reviewing whether signage itself met notice requirements for
92 security guards to be able to go ahead and call a towing company.

93 B. District Attorney

94 Mr. Robin stated that he had nothing further to report.

95 C. District Engineer

96 Mr. Wilson provided an update on Polk County's acquisition of Grandview Way and Posner
97 Boulevard, with Mr. Robin advising as to agreements and forms with the County. Discussion
98 ensued regarding planned parcel development and some tentative design changes for US-27.

99 **EIGHTH ORDER OF BUSINESS – Supervisors Requests**

100 Mr. Nader Khatib submitted his resignation from Seat #3 of the Board of Supervisors.

101 On a MOTION by Mr. Hodge, SECONDED by Mr. Albino, WITH ALL IN FAVOR, the Board accepted
102 the resignation of Mr. Nader Khatib from the Board of Supervisors for the City Center Community
103 Development District.

104 **NINTH ORDER OF BUSINESS – Audience Comments - New Business**

105 There being none, the next item followed.

106 **TENTH ORDER OF BUSINESS – Adjournment**

107 Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to
108 adjourn the meeting. There being none, Mr. Hodge made a motion to adjourn the meeting.

109 On a MOTION by Mr. Hodge, SECONDED by Mr. Albino, WITH ALL IN FAVOR, the Board adjourned
110 the meeting at 1:50 p.m. for the City Center Community Development District.

111 **Each person who decides to appeal any decision made by the Board with respect to any matter considered*
112 *at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made,*
113 *including the testimony and evidence upon which such appeal is to be based.*

114 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
115 **meeting held on _____.**

116

Signature

Signature

117

Printed Name

Printed Name

118 **Title:** **Secretary** **Assistant Secretary**

Title: **Chairman** **Vice Chairman**

EXHIBIT 6

**City Center
Community Development District**

**Financial Statements
(Unaudited)**

January 31, 2023

City Center CDD
Balance Sheet
January 31, 2023

	<u>GENERAL FUND</u>	<u>SERIES 2015 (05A)</u>	<u>SERIES 2015 (07A)</u>	<u>TOTAL</u>
<u>ASSETS:</u>				
CASH	\$526,726	\$ -	\$ -	\$ 526,726
INVESTMENTS:				
REVENUE FUND	-	114,971	149,965	264,936
COST OF ISSUANCE	-		-	-
INTEREST FUND	-	-	-	-
RESERVE	-	50,000	50,000	100,000
PREPAYMENT	-	60	308	368
SINKING FUND		-	-	-
DEPOSITS (UTILITY)	865		-	865
PREPAID EXPENSE	12,893		-	12,893
ASSESSMENTS RECEIVABLE - ON ROLL	121,518	26,887	31,869	180,273
ASSESSMENTS RECEIVABLE - ON ROLL EXCESS	(1)	97	115	210
ACCOUNTS RECEIVABLE	-		-	-
ASSESSMENTS RECEIVABLE - OFF ROLL PRIOR YR			-	-
DUE FROM OTHER FUNDS		65,363	77,475	142,838
TOTAL ASSETS	<u>\$662,001</u>	<u>\$ 257,377</u>	<u>\$ 309,732</u>	<u>\$ 1,229,110</u>
 <u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$ 7,259	\$ -	\$ -	\$ 7,259
DUE TO OTHER FUNDS	142,628	-	-	142,628
DEFERRED REVENUE ON ROLL	121,518	26,887	31,869	180,273
MATURED INTEREST PAYABLE	-	-	-	-
 <u>FUND BALANCES:</u>				
NONSPENDABLE:	831			831
PREPAID AND DEPOSITS	13,758	-	-	13,758
RESTRICTED FOR:				
DEBT SERVICE	-	230,491	277,863	508,354
CAPITAL PROJECTS	-	-	-	-
UNASSIGNED:	376,007	-	-	376,007
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 662,001</u>	<u>\$ 257,377</u>	<u>\$ 309,732</u>	<u>\$ 1,229,110</u>

City Center CDD
General Fund (O&M)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending January 31, 2023

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE + / (-)	% OF BUDGET
REVENUE					
SPECIAL ASSESSMENTS - ON-ROLL (Net)	\$ 415,551	5,022	\$ 294,043	\$ (121,508)	71%
SPECIAL ASSESSMENTS - ON-ROLL EXCESS FEES	-	-	-		
SPECIAL ASSESSMENTS - OFF ROLL	-	-	-		
MISCELLANEOUS REVENUE	-	1,333	5,333	\$ 5,333	1%
INTEREST REVENUE	-	-	-		
TOTAL REVENUE	415,551	6,355	299,376	\$ (116,175)	72%
EXPENDITURES					
ADMINISTRATIVE EXPENSES					
SUPERVISOR COMPENSATION	-	-	-	-	
PAYROLL TAXES	-	-	-	-	
PAYROLL SERVICES	-	-	-	-	
DISTRICT MANAGEMENT	32,960	2,747	10,987	(21,973)	33%
FACILITY RENTAL	450	-	100	(350)	22%
REGULATORY & PERMIT FEES	175	-	175	-	100%
RECORD STORAGE / ARCHIVING	600	-	-	(600)	0%
MISCELLANEOUS FEES	500	-	200	(300)	40%
AUDITING SERVICES	3,725	-	-	(3,725)	0%
LEGAL ADVERTISING	1,000	-	280	(720)	28%
BANK FEES	250	-	-	(250)	0%
DISTRICT ENGINEER	7,500	-	762	(6,738)	10%
LEGAL SERVICES - GENERAL	20,000	1,326	6,197	(13,803)	31%
LEGAL SERVICES - REDEVELOPMENT RELATED WORK	-	-	-	-	
WEB-SITE / EMAIL SYSTEM - IT SUPPORT	2,015	36	1,659	(356)	82%
ADMINISTRATIVE CONTINGENCY	500	98	98	(402)	20%
BOUNDARY AMENDMENT	-	-	-	-	
ASSESSMENT COLLECTION FEES	8,000	-	-	(8,000)	0%
TOTAL GENERAL ADMINISTRATION	77,675	4,207	20,458	(57,217)	26%
INSURANCE:					
INSURANCE (Public Officials, Liability, Property)	10,562	-	8,949	(1,613)	85%
TOTAL INSURANCE	10,562	-	8,949	(1,613)	85%
DEBT SERVICE ADMINISTRATION:					
DISSEMINATION SERVICES (DISCLOSURE REPORT)	5,000	-	5,000	-	100%
ARBITRAGE REBATE CALCULATION	1,100	-	-	(1,100)	0%
BOND AMORTIZATION	500	-	-	(500)	0%
TRUSTEES FEES	20,000	-	-	(20,000)	0%
TOTAL DEBT SERVICE ADMINISTRATION	26,600	-	5,000	(21,600)	19%
TOTAL ADMINISTRATIVE	114,837	4,207	34,407	(80,430)	30%

City Center CDD
General Fund (O&M)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending January 31, 2023

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE + / (-)	% OF BUDGET
FIELD OPERATIONS & MAINTENANCE:					
UTILITY - ELECTRICITY	1,000	491	1,917	917	192%
UTILITY - STREETLIGHTS	68,208	5,293	20,660	(47,549)	30%
UTILITY - WATER (RECLAIMED)	5,000	149	472	(4,528)	9%
UTILITY - POTABLE WATER	100			(100)	0%
LANDSCAPE MAINTENANCE	100,000	-	34,226	(65,774)	34%
LANDSCAPE MAINTENANCE - TRANSIT CENTER	-			-	
LANDSCAPE REPLENISHMENT	5,700	-		(5,700)	0%
IRRIGATION MAINTENANCE	4,200	-		(4,200)	0%
LAKE & POND MAINTENANCE	8,631	685	2,740	(5,891)	32%
FIELD - CONTINGENCY	7,875	1,440	7,452	(423)	95%
MAINTENANCE CONTINGENCY	100,000			(100,000)	0%
WATER UTILITY CONNECTIONS	-			-	
CAPITAL IMPROVEMENTS	-			-	
VEGETATION MONITORING	-			-	
TOTAL FIELD OPERATIONS	300,714	8,058	67,467	(233,247)	22%
TOTAL EXPENDITURES	415,551	12,264	101,875	(313,676)	25%
EXCESS OF REV. OVER/(UNDER) EXPEND.	-		197,502		
OTHER FINANCING SOURCES (USES)					
TRANSFER-IN	-	-	-	-	
TRANSFER-OUT	-	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	
NET CHANGE IN FUND BALANCE			197,502	-	
FUND BALANCE - BEGINNING			193,094		
FUND BALANCE - ENDING			\$ 390,596		

City Center CDD
Debt Service - Series 2015 (05A)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending January 31, 2023

	FY2023 ADOPTED BUDGET	2015 (05A) ACTUAL YEAR-TO-DATE
REVENUE		
SPECIAL ASSESSMENTS - ON ROLL	\$ 91,951	\$ 65,064
ASSESSMENT-OFF ROLL - BOARDWALK/COLERIDGE		-
INTEREST-INVESTMENT	-	1,527
LESS: DISCOUNT ASSESSMENT	-	-
TOTAL REVENUE	91,951	66,592
EXPENDITURES		
COUNTY - ASSESSMENT COLLECTION FEES	-	-
INTEREST EXPENSE (NOV 1, 2022)	26,307	26,246
INTEREST EXPENSE (MAY 1, 2023)	25,082	-
PRINCIPAL Payment (May 1, 2022)	40,000	-
TRUSTEE FEES		-
LEGAL EXPENSE		
TOTAL EXPENDITURES	91,389	26,246
EXCESS REVENUE OVER (UNDER) EXPENDITURES	562	40,346
OTHER FINANCING SOURCES (USES)		
TRANSFERS-IN	-	-
TRANSFERS-OUT	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	562	40,346
FUND BALANCE - BEGINNING	-	190,145
INCREASE IN FUND BALANCE		-
FUND BALANCE - ENDING		\$ 230,491

City Center CDD
Debt Service - Series 2015 (07A)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending January 31, 2023

	FY2023 ADOPTED BUDGET	2015 (07A) ACTUAL YEAR-TO-DATE
REVENUE		
ASSESSMENTS-ON-ROLL (GROSS)	\$ 108,990	\$ 77,121
INTEREST-INVESTMENT	-	1,863
FUND BALANCE FORWARD	-	-
LESS: DISCOUNT ASSESSMENT	-	-
TOTAL REVENUE	108,990	78,984
EXPENDITURES		
COUNTY - ASSESSMENT COLLECTION FEES	-	-
INTEREST EXPENSE (NOV 1, 2022)	33,450	33,450
INTEREST EXPENSE (MAY 1, 2022)	32,160	-
PRINCIPAL Payment May 1, 2022	43,000	-
TOTAL EXPENDITURES	108,610	33,450
EXCESS REVENUE OVER (UNDER) EXPENDITURES	380	45,534
OTHER FINANCING SOURCES (USES)		
TRANSFERS-IN	-	-
TRANSFERS-OUT	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	380	45,534
FUND BALANCE - BEGINNING	-	232,329
FUND BALANCE - ENDING	\$ 380	\$ 277,863

CITY CENTER CDD
Cash Reconciliation (General Fund)
January 31, 2023

	Operating Acct Bank United
Balance Per Bank Statement	\$526,726.42
Deposits	0.00
Less: Outstanding Checks	0.00
<i>Adjusted Bank Balance</i>	<u><u>\$526,726.42</u></u>
Beginning Bank Balance Per Books	\$528,974.04
Cash Receipts & Credits	8,783.52
Cash Disbursements	(11,031.14)
<i>Balance Per Books</i>	<u><u>\$526,726.42</u></u>

CITY CENTER CDD
CHECK REGISTER - OPERATING ACCOUNT
FY2023

Date	Num	Name	Memo	Deposits	Payments	Balance
EOY - Bank United						184,910.26
10/01/2022	2560	Egis Insurance & Risk Advisors	Insurance FY Policy# 100122234 10/01/22-10/01/23		8,949.00	175,961.26
10/01/2022	365		To void Check 2338 - Polk County / Utility Water - Check never cashed	50.00		176,011.26
10/04/2022	100017	Innersync	Invoice: 20759 (Reference: Website Services.)		1,515.00	174,496.26
10/05/2022	10522ACH1	Duke Energy	Various Accounts		428.81	174,067.45
10/05/2022	10522ACH2	Duke Energy	Various Accounts		47.32	174,020.13
10/05/2022	100522ACH1	Google	Google Email October		36.00	173,984.13
10/06/2022	100018	High Demand Protective Sevices L.L.C.	Invoice: 9286629 (Reference: Service 10/1-10/3.) Invoice: 9286628 (Reference: Service 9/17-9/...		1,840.00	172,144.13
10/06/2022	10622ACH1	Duke Energy	Various Accounts		5,122.28	167,021.85
10/11/2022	100019	Steadfast Environmental, LLC	Invoice: SE-21530 (Reference: Routine Aquatic Maintenance.)		685.00	166,336.85
10/11/2022	100020	Straley Robin Vericker	Invoice: 22137 (Reference: Professional Services Rendered 9/15.)		1,435.00	164,901.85
10/11/2022	100021	Yellowstone Landscape	Invoice: OS 437573 (Reference: Quarterly Palm Injections w/Fertilizer Summer 2022.)		342.48	164,559.37
10/14/2022	100022	Business Observer	Invoice: 21-01687K (Reference: Notice of Meetings.)		67.81	164,491.56
10/14/2022	100023	Yellowstone Landscape	Invoice: OS 443293 (Reference: October Landscape Maintenance.)		6,125.00	158,366.56
10/17/2022	100024	Business Observer	Invoice: 22-01576K (Reference: Notice of Landowners' Meeting and Election and Meeting of the Boa.		140.00	158,226.56
10/17/2022	101722ACH1	Polk County Utilities	Reuse 3 Posner Blvd 8/4/22 - 9/6/22		169.65	158,056.91
10/19/2022	100025	High Demand Protective Sevices L.L.C.	Invoice: 9289446 (Reference: 10/4/22 - 10/11/22.)		640.00	157,416.91
10/24/2022	100026	Business Observer	Invoice: 22-01588K (Reference: Notice of Meeting.)		140.00	157,276.91
10/24/2022	100027	DPPFG M&C	Invoice: 403538 (Reference: Dissemination Agent.) Invoice: 403508 (Reference: Monthly contrac...		7,746.67	149,530.24
10/26/2022	100028	Straley Robin Vericker	Invoice: 22180 (Reference: For Professional Services Rendered Through October 15, 2022.)		295.00	149,235.24
10/26/2022	100029	Yellowstone Landscape	Invoice: OS 446545 (Reference: Clean-Up Work Performed September, 2022.)		9,041.34	140,193.90
10/31/2022				50.00	44,766.36	140,193.90
11/01/2022	ACH110122	Duke Energy	Various Accounts		45.65	140,148.25
11/03/2022	ACH110322	Duke Energy	Various Accounts		5,122.28	135,025.97
11/07/2022	100030	Steadfast Environmental, LLC	Invoice: SE-21623 (Reference: Routine Aquatic Maintenance.)		685.00	134,340.97
11/07/2022	100031	Yellowstone Landscape	Invoice: OS 449602 (Reference: November, 2022.)		6,125.00	128,215.97
11/07/2022	11-7-22	Google	Google Email November		36.00	128,179.97
11/08/2022	2561	FastSigns	100-Tow Decals		315.67	127,864.30
11/08/2022			Deposit	995.70		128,860.00
11/08/2022	100032	High Demand Protective Sevices L.L.C.	Invoice: 9307302 (Reference: 11/1/22 - 11/8/22.)		640.00	128,220.00
11/10/2022	ACH111022	Polk County Utilities	Reuse 3 Posner Blvd 9/6/22 - 10/6/22		96.30	128,123.70
11/11/2022	ACH111122	Duke Energy	Various Accounts		428.81	127,694.89
11/14/2022	2562	Rolando Albino Sanchez	BOS Meeting 11/8/22		200.00	127,494.89
11/14/2022	100033	DPPFG M&C	Invoice: 404415 (Reference: Monthly contracted management fees.)		2,746.67	124,748.22
11/18/2022	100034	High Demand Protective Sevices L.L.C.	Invoice: 9309629 (Reference: 11/9/22 - 11/16/22.)		640.00	124,108.22
11/21/2022	2563	Dept of Economic Opportunity	FY 2021/2022 Special District Fee Invoice/Update Form		175.00	123,933.22
11/25/2022			Deposit	34.59		123,967.81
11/28/2022	100035	High Demand Protective Sevices L.L.C.	Invoice: 9316449 (Reference: 11/17/22 - 11/24/22.)		640.00	123,327.81
11/30/2022	ACH1113022	Duke Energy	Various Accounts		428.81	122,899.00
11/30/2022	ACH2113022	Duke Energy	Various Accounts		47.19	122,851.81
11/30/2022			Deposit	4,000.02		126,851.83
11/30/2022				5,030.31	18,372.38	126,851.83
12/01/2022	100036	Straley Robin Vericker	Invoice: 22324 (Reference: Legal Services: 11/2022.)		871.45	125,980.38
12/02/2022	ACH3120222	Duke Energy	Various Accounts		5,122.28	120,858.10
12/02/2022	100037	Yellowstone Landscape	Invoice: OS 464603 (Reference: Monthly Landscape Maintenance December 2022.)		6,125.00	114,733.10
12/05/2022	100038	High Demand Protective Sevices L.L.C.	Invoice: 9321562 (Reference: Parking enforcement 11/27-12/14.)		640.00	114,093.10
12/05/2022	12522ACH1	Google	Google Email December		36.00	114,057.10
12/07/2022	100039	Steadfast Environmental, LLC	Invoice: SE-21713 (Reference: Routine Aquatic Maintenance.)		685.00	113,372.10
12/08/2022	ACH120822	Polk County Utilities	Reuse 3 Posner Blvd 10/6/22 - 11/4/22		136.35	113,235.75
12/12/2022			Deposit	282,198.89		395,434.64
12/13/2022	100040	DPPFG M&C	Invoice: 405516 (Reference: August Billable Expenses.) Invoice: 405573 (Reference: District M...		2,863.34	392,571.30
12/21/2022	100041	Yellowstone Landscape	Invoice: OS 471666 (Reference: Quarterly Palm Injections w/Fertilizer Fall 2022.)		342.48	392,228.82
12/21/2022			Deposit	142,720.21		534,949.03
12/23/2022			Deposit	3,824.71		538,773.74
12/28/2022	2565	DPPFG M&C	Reference: August Billable Expenses.		289.39	538,484.35
12/30/2022	ACH1123022	Duke Energy	Various Accounts		428.81	538,055.54
12/30/2022	ACH2123022	Duke Energy	Various Accounts		46.50	538,009.04
12/30/2022	100042	Straley Robin Vericker	Invoice: 22465 (Reference: Professional legal Services Rendered.)		2,270.00	535,739.04
12/30/2022	100043	Yellowstone Landscape	Invoice: OS 473882 (Reference: Monthly Landscape Maintenance.)		6,125.00	529,614.04
12/30/2022	100044	High Demand Protective Sevices L.L.C.	Invoice: 9335566 (Reference: Parking Enforcement 12/27-1/3.)		640.00	528,974.04
12/31/2022				428,743.81	26,621.60	528,974.04
01/03/2023	ACH010323	Duke Energy	Various Accounts		5,122.28	523,851.76
01/03/2023			Deposit	666.67		524,518.43
01/05/2023	1/5/23	Google	Google Email January		36.00	524,482.43
01/06/2023	100045	Steadfast Environmental, LLC	Invoice: SE-21824 (Reference: Routine Aquatic Maintenance.)		685.00	523,797.43
01/09/2023	ACH010923	Polk County Utilities	Reuse 3 Posner Blvd 11/4/22 - 12/6/22		140.85	523,656.58
01/10/2023	100046	High Demand Protective Sevices L.L.C.	Invoice: 20231007 (Reference: 1/4/23 - 1/21/23.)		1,440.00	522,216.58
01/12/2023	11123Wire T	Polk County Tax Collectors	Tax Collection - Postage		98.22	522,118.36
01/12/2023	100047	DPPFG M&C	Invoice: 406481 (Reference: Monthly contracted management fees.)		2,746.67	519,371.69
01/13/2023			Deposit	7,450.18		526,821.87
01/24/2023	100048	Kimley-Horn & Assoc., Inc.	Invoice: 23747009 (Reference: For Services Rendered through Dec 31, 2022.)		762.12	526,059.75
01/30/2023			Deposit	666.67		526,726.42
01/31/2023				8,783.52	11,031.14	526,726.42

EXHIBIT 7

**City Center
Community Development District**

**Financial Statements
(Unaudited)**

February 28, 2023

City Center CDD
Balance Sheet
February 28, 2023

	<u>GENERAL FUND</u>	<u>SERIES 2015 (05A)</u>	<u>SERIES 2015 (07A)</u>	<u>TOTAL</u>
<u>ASSETS:</u>				
CASH	\$498,412	\$ -	\$ -	\$ 498,412
INVESTMENTS:				
REVENUE FUND	-	115,504	150,613	266,117
COST OF ISSUANCE	-		-	-
INTEREST FUND	-	-	-	-
RESERVE	-	50,000	50,000	100,000
PREPAYMENT	-	60	308	368
SINKING FUND		-	-	-
DEPOSITS (UTILITY)	865		-	865
PREPAID EXPENSE	12,893		-	12,893
ASSESSMENTS RECEIVABLE - ON ROLL	121,518	26,887	31,869	180,273
ASSESSMENTS RECEIVABLE - ON ROLL EXCESS	(1)	97	115	210
ACCOUNTS RECEIVABLE	-		-	-
ASSESSMENTS RECEIVABLE - OFF ROLL PRIOR YR			-	-
DUE FROM OTHER FUNDS		65,363	77,475	142,838
TOTAL ASSETS	<u>\$633,687</u>	<u>\$ 257,911</u>	<u>\$ 310,380</u>	<u>\$ 1,201,977</u>
 <u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$ 8,513	\$ -	\$ -	\$ 8,513
DUE TO OTHER FUNDS	142,628	-	-	142,628
DEFERRED REVENUE ON ROLL	121,518	26,887	31,869	180,273
MATURED INTEREST PAYABLE	-	-	-	-
 <u>FUND BALANCES:</u>				
NONSPENDABLE:	831			831
PREPAID AND DEPOSITS	13,758	-	-	13,758
RESTRICTED FOR:				
DEBT SERVICE	-	231,024	278,511	509,535
CAPITAL PROJECTS	-	-	-	-
UNASSIGNED:	346,438	-	-	346,438
TOTAL LIABILITIES & FUND BALANCE	<u>\$ 633,687</u>	<u>\$ 257,911</u>	<u>\$ 310,380</u>	<u>\$ 1,201,977</u>

City Center CDD
General Fund (O&M)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending February 28, 2023

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE + / (-)	% OF BUDGET
REVENUE					
SPECIAL ASSESSMENTS - ON-ROLL (Net)	\$ 415,551	-	\$ 294,043	\$ (121,508)	71%
SPECIAL ASSESSMENTS - ON-ROLL EXCESS FEES	-	-	-		
SPECIAL ASSESSMENTS - OFF ROLL	-	-	-		
MISCELLANEOUS REVENUE	-	667	6,000	\$ 6,000	1%
INTEREST REVENUE	-	-	-		
TOTAL REVENUE	415,551	667	300,043	\$ (115,508)	72%
EXPENDITURES					
ADMINISTRATIVE EXPENSES					
SUPERVISOR COMPENSATION	-	400	600	600	100%
PAYROLL TAXES	-	-	-	-	
PAYROLL SERVICES	-	-	-	-	
DISTRICT MANAGEMENT	32,960	2,747	13,733	(19,227)	42%
FACILITY RENTAL	450	100	200	(250)	44%
REGULATORY & PERMIT FEES	175	-	175	-	100%
RECORD STORAGE / ARCHIVING	600	-	-	(600)	0%
MISCELLANEOUS FEES	500	-	-	(500)	0%
AUDITING SERVICES	3,725	3,725	3,725	-	100%
LEGAL ADVERTISING	1,000	-	280	(720)	28%
BANK FEES	250	-	-	(250)	0%
DISTRICT ENGINEER	7,500	762	1,524	(5,976)	20%
LEGAL SERVICES - GENERAL	20,000	1,690	7,887	(12,113)	39%
LEGAL SERVICES - REDEVELOPMENT RELATED WORK	-	-	-	-	
WEB-SITE / EMAIL SYSTEM - IT SUPPORT	2,015	36	1,695	(320)	84%
ADMINISTRATIVE CONTINGENCY	500	-	98	(402)	20%
BOUNDARY AMENDMENT	-	-	-	-	
ASSESSMENT COLLECTION FEES	8,000	-	-	(8,000)	0%
TOTAL GENERAL ADMINISTRATION	77,675	9,460	29,918	(47,757)	39%
INSURANCE:					
INSURANCE (Public Officials, Liability, Property)	10,562	-	8,949	(1,613)	85%
TOTAL INSURANCE	10,562	-	8,949	(1,613)	85%
DEBT SERVICE ADMINISTRATION:					
DISSEMINATION SERVICES (DISCLOSURE REPORT)	5,000	-	5,000	-	100%
ARBITRAGE REBATE CALCULATION	1,100	-	-	(1,100)	0%
BOND AMORTIZATION	500	-	-	(500)	0%
TRUSTEES FEES	20,000	-	-	(20,000)	0%
TOTAL DEBT SERVICE ADMINISTRATION	26,600	-	5,000	(21,600)	19%
TOTAL ADMINISTRATIVE	114,837	9,460	43,867	(70,970)	38%

City Center CDD
General Fund (O&M)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending February 28, 2023

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE + / (-)	% OF BUDGET
FIELD OPERATIONS & MAINTENANCE:					
UTILITY - ELECTRICITY	1,000	486	2,403	1,403	240%
UTILITY - STREETLIGHTS	68,208	5,290	25,949	(42,259)	38%
UTILITY - WATER (RECLAIMED)	5,000	185	657	(4,343)	13%
UTILITY - POTABLE WATER	100			(100)	0%
LANDSCAPE MAINTENANCE	100,000	12,290	46,516	(53,484)	47%
LANDSCAPE MAINTENANCE - TRANSIT CENTER	-			-	
LANDSCAPE REPLENISHMENT	5,700	-		(5,700)	0%
IRRIGATION MAINTENANCE	4,200	-	-	(4,200)	0%
LAKE & POND MAINTENANCE	8,631	685	3,425	(5,206)	40%
FIELD - CONTINGENCY	7,875	1,840	9,292	1,417	118%
MAINTENANCE CONTINGENCY	100,000			(100,000)	0%
WATER UTILITY CONNECTIONS	-			-	
CAPITAL IMPROVEMENTS	-			-	
VEGETATION MONITORING	-			-	
TOTAL FIELD OPERATIONS	300,714	20,776	88,243	(212,471)	29%
TOTAL EXPENDITURES	415,551	30,235	132,110	(283,441)	32%
EXCESS OF REV. OVER/(UNDER) EXPEND.	-		167,933		
OTHER FINANCING SOURCES (USES)					
TRANSFER-IN	-	-	-	-	
TRANSFER-OUT	-	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	
NET CHANGE IN FUND BALANCE			167,933	-	
FUND BALANCE - BEGINNING			193,094		
FUND BALANCE - ENDING			\$ 361,027		

City Center CDD
Debt Service - Series 2015 (05A)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending February 28, 2023

	FY2023 ADOPTED BUDGET	2015 (05A) ACTUAL YEAR-TO-DATE
REVENUE		
SPECIAL ASSESSMENTS - ON ROLL	\$ 91,951	\$ 65,064
ASSESSMENT-OFF ROLL - BOARDWALK/COLERIDGE		-
INTEREST-INVESTMENT	-	2,061
LESS: DISCOUNT ASSESSMENT	-	-
TOTAL REVENUE	91,951	67,125
EXPENDITURES		
COUNTY - ASSESSMENT COLLECTION FEES	-	-
INTEREST EXPENSE (NOV 1, 2022)	26,307	26,246
INTEREST EXPENSE (MAY 1, 2023)	25,082	-
PRINCIPAL Payment (May 1, 2022)	40,000	-
TRUSTEE FEES		-
LEGAL EXPENSE		
TOTAL EXPENDITURES	91,389	26,246
EXCESS REVENUE OVER (UNDER) EXPENDITURES	562	40,879
OTHER FINANCING SOURCES (USES)		
TRANSFERS-IN	-	-
TRANSFERS-OUT	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	562	40,879
FUND BALANCE - BEGINNING	-	190,145
INCREASE IN FUND BALANCE		-
FUND BALANCE - ENDING	-	\$ 231,024

City Center CDD
Debt Service - Series 2015 (07A)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending February 28, 2023

	FY2023 ADOPTED BUDGET	2015 (07A) ACTUAL YEAR-TO-DATE
REVENUE		
ASSESSMENTS-ON-ROLL (GROSS)	\$ 108,990	\$ 77,121
INTEREST-INVESTMENT	-	2,511
FUND BALANCE FORWARD	-	-
LESS: DISCOUNT ASSESSMENT	-	-
TOTAL REVENUE	108,990	79,632
EXPENDITURES		
COUNTY - ASSESSMENT COLLECTION FEES	-	-
INTEREST EXPENSE (NOV 1, 2022)	33,450	33,450
INTEREST EXPENSE (MAY 1, 2022)	32,160	-
PRINCIPAL Payment May 1, 2022	43,000	-
TOTAL EXPENDITURES	108,610	33,450
EXCESS REVENUE OVER (UNDER) EXPENDITURES	380	46,182
OTHER FINANCING SOURCES (USES)		
TRANSFERS-IN	-	-
TRANSFERS-OUT	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	380	46,182
FUND BALANCE - BEGINNING	-	232,329
FUND BALANCE - ENDING	\$ 380	\$ 278,511

CITY CENTER CDD
Cash Reconciliation (General Fund)
February 28, 2023

	Operating Acct Bank United
Balance Per Bank Statement	\$506,923.94
Deposits	0.00
Less: Outstanding Checks	(8,511.67)
<i>Adjusted Bank Balance</i>	<u><u>\$498,412.27</u></u>
Beginning Bank Balance Per Books	\$526,726.42
Cash Receipts & Credits	666.67
Cash Disbursements	(28,980.82)
<i>Balance Per Books</i>	<u><u>\$498,412.27</u></u>

CITY CENTER CDD
CHECK REGISTER - OPERATING ACCOUNT
FY2023

Date	Num	Name	Memo	Deposits	Payments	Balance
EOY - Bank United						184,910.26
10/01/2022	2560	Egis Insurance & Risk Advisors	Insurance FY Policy# 100122234 10/01/22-10/01/23		8,949.00	175,961.26
10/01/2022	365		To void Check 2338 - Polk County / Utility Water - Check never cashed	50.00		176,011.26
10/04/2022	100017	Innersync	Invoice: 20759 (Reference: Website Services.)		1,515.00	174,496.26
10/05/2022	10522ACH1	Duke Energy	Various Accounts		428.81	174,067.45
10/05/2022	10522ACH2	Duke Energy	Various Accounts		47.32	174,020.13
10/05/2022	100522ACH1	Google	Google Email October		36.00	173,984.13
10/06/2022	100018	High Demand Protective Sevices L.L.C.	Invoice: 9286629 (Reference: Service 10/1-10/3.) Invoice: 9286628 (Reference: Service 9/17-9/...		1,840.00	172,144.13
10/06/2022	10622ACH1	Duke Energy	Various Accounts		5,122.28	167,021.85
10/11/2022	100019	Steadfast Environmental, LLC	Invoice: SE-21530 (Reference: Routine Aquatic Maintenance.)		685.00	166,336.85
10/11/2022	100020	Straley Robin Vericker	Invoice: 22137 (Reference: Professional Services Rendered 9/15.)		1,435.00	164,901.85
10/11/2022	100021	Yellowstone Landscape	Invoice: OS 437573 (Reference: Quarterly Palm Injections w/Fertilizer Summer 2022.)		342.48	164,559.37
10/14/2022	100022	Business Observer	Invoice: 21-01687K (Reference: Notice of Meetings.)		67.81	164,491.56
10/14/2022	100023	Yellowstone Landscape	Invoice: OS 443293 (Reference: October Landscape Maintenance.)		6,125.00	158,366.56
10/17/2022	100024	Business Observer	Invoice: 22-01576K (Reference: Notice of Landowners' Meeting and Election and Meeting of the Boa.		140.00	158,226.56
10/17/2022	101722ACH1	Polk County Utilities	Reuse 3 Posner Blvd 8/4/22 - 9/6/22		169.65	158,056.91
10/19/2022	100025	High Demand Protective Sevices L.L.C.	Invoice: 9289446 (Reference: 10/4/22 - 10/11/22.)		640.00	157,416.91
10/24/2022	100026	Business Observer	Invoice: 22-01588K (Reference: Notice of Meeting.)		140.00	157,276.91
10/24/2022	100027	DPPFG M&C	Invoice: 403538 (Reference: Dissemination Agent.) Invoice: 403508 (Reference: Monthly contrac...		7,746.67	149,530.24
10/26/2022	100028	Straley Robin Vericker	Invoice: 22180 (Reference: For Professional Services Rendered Through October 15, 2022.)		295.00	149,235.24
10/26/2022	100029	Yellowstone Landscape	Invoice: OS 446545 (Reference: Clean-Up Work Performed September, 2022.)		9,041.34	140,193.90
10/31/2022				50.00	44,766.36	140,193.90
11/01/2022	ACH110122	Duke Energy	Various Accounts		45.65	140,148.25
11/03/2022	ACH110322	Duke Energy	Various Accounts		5,122.28	135,025.97
11/07/2022	100030	Steadfast Environmental, LLC	Invoice: SE-21623 (Reference: Routine Aquatic Maintenance.)		685.00	134,340.97
11/07/2022	100031	Yellowstone Landscape	Invoice: OS 449602 (Reference: November, 2022.)		6,125.00	128,215.97
11/07/2022	11-7-22	Google	Google Email November		36.00	128,179.97
11/08/2022	2561	FastSigns	100-Tow Decals		315.67	127,864.30
11/08/2022			Deposit	995.70		128,860.00
11/08/2022	100032	High Demand Protective Sevices L.L.C.	Invoice: 9307302 (Reference: 11/1/22 - 11/8/22.)		640.00	128,220.00
11/10/2022	ACH111022	Polk County Utilities	Reuse 3 Posner Blvd 9/6/22 - 10/6/22		96.30	128,123.70
11/11/2022	ACH111122	Duke Energy	Various Accounts		428.81	127,694.89
11/14/2022	2562	Rolando Albino Sanchez	BOS Meeting 11/8/22		200.00	127,494.89
11/14/2022	100033	DPPFG M&C	Invoice: 404415 (Reference: Monthly contracted management fees.)		2,746.67	124,748.22
11/18/2022	100034	High Demand Protective Sevices L.L.C.	Invoice: 9309629 (Reference: 11/9/22 - 11/16/22.)		640.00	124,108.22
11/21/2022	2563	Dept of Economic Opportunity	FY 2021/2022 Special District Fee Invoice/Update Form		175.00	123,933.22
11/25/2022			Deposit	34.59		123,967.81
11/28/2022	100035	High Demand Protective Sevices L.L.C.	Invoice: 9316449 (Reference: 11/17/22 - 11/24/22.)		640.00	123,327.81
11/30/2022	ACH1113022	Duke Energy	Various Accounts		428.81	122,899.00
11/30/2022	ACH2113022	Duke Energy	Various Accounts		47.19	122,851.81
11/30/2022			Deposit	4,000.02		126,851.83
11/30/2022				5,030.31	18,372.38	126,851.83
12/01/2022	100036	Straley Robin Vericker	Invoice: 22324 (Reference: Legal Services: 11/2022.)		871.45	125,980.38
12/02/2022	ACH3120222	Duke Energy	Various Accounts		5,122.28	120,858.10
12/02/2022	100037	Yellowstone Landscape	Invoice: OS 464603 (Reference: Monthly Landscape Maintenance December 2022.)		6,125.00	114,733.10
12/05/2022	100038	High Demand Protective Sevices L.L.C.	Invoice: 9321562 (Reference: Parking enforcement 11/27-12/14.)		640.00	114,093.10
12/05/2022	12522ACH1	Google	Google Email December		36.00	114,057.10
12/07/2022	100039	Steadfast Environmental, LLC	Invoice: SE-21713 (Reference: Routine Aquatic Maintenance.)		685.00	113,372.10
12/08/2022	ACH120822	Polk County Utilities	Reuse 3 Posner Blvd 10/6/22 - 11/4/22		136.35	113,235.75
12/12/2022			Deposit	282,198.89		395,434.64
12/13/2022	100040	DPPFG M&C	Invoice: 405516 (Reference: August Billable Expenses.) Invoice: 405573 (Reference: District M...		2,863.34	392,571.30
12/21/2022	100041	Yellowstone Landscape	Invoice: OS 471666 (Reference: Quarterly Palm Injections w/Fertilizer Fall 2022.)		342.48	392,228.82
12/21/2022			Deposit	142,720.21		534,949.03
12/23/2022			Deposit	3,824.71		538,773.74
12/28/2022	2565	DPPFG M&C	Reference: August Billable Expenses.		289.39	538,484.35
12/30/2022	ACH1123022	Duke Energy	Various Accounts		428.81	538,055.54
12/30/2022	ACH2123022	Duke Energy	Various Accounts		46.50	538,009.04
12/30/2022	100042	Straley Robin Vericker	Invoice: 22465 (Reference: Professional legal Services Rendered.)		2,270.00	535,739.04
12/30/2022	100043	Yellowstone Landscape	Invoice: OS 473882 (Reference: Monthly Landscape Maintenance.)		6,125.00	529,614.04
12/30/2022	100044	High Demand Protective Sevices L.L.C.	Invoice: 9335566 (Reference: Parking Enforcement 12/27-1/3.)		640.00	528,974.04
12/31/2022				428,743.81	26,621.60	528,974.04
01/03/2023	ACH010323	Duke Energy	Various Accounts		5,122.28	523,851.76
01/03/2023			Deposit	666.67		524,518.43
01/05/2023	1/5/23	Google	Google Email January		36.00	524,482.43
01/06/2023	100045	Steadfast Environmental, LLC	Invoice: SE-21824 (Reference: Routine Aquatic Maintenance.)		685.00	523,797.43
01/09/2023	ACH010923	Polk County Utilities	Reuse 3 Posner Blvd 11/4/22 - 12/6/22		140.85	523,656.58
01/10/2023	100046	High Demand Protective Sevices L.L.C.	Invoice: 20231007 (Reference: 1/4/23 - 1/21/23.)		1,440.00	522,216.58
01/12/2023	11123Wire T	Polk County Tax Collectors	Tax Collection - Postage		98.22	522,118.36
01/12/2023	100047	DPPFG M&C	Invoice: 406481 (Reference: Monthly contracted management fees.)		2,746.67	519,371.69
01/13/2023			Deposit	7,450.18		526,821.87
01/24/2023	100048	Kimley-Horn & Assoc., Inc.	Invoice: 23747009 (Reference: For Services Rendered through Dec 31, 2022.)		762.12	526,059.75
01/30/2023			Deposit	666.67		526,726.42
01/31/2023				8,783.52	11,031.14	526,726.42
02/01/2023	ACH1020123	Duke Energy	Various Accounts		54.49	526,671.93
02/01/2023	ACH2020123	Duke Energy	Various Accounts		436.50	526,235.43
02/01/2023	100049	Yellowstone Landscape	Invoice: OS 484876 (Reference: Monthly Landscape Maintenance February 2023.)		6,125.00	520,110.43

**CITY CENTER CDD
CHECK REGISTER - OPERATING ACCOUNT
FY2023**

Date	Num	Name	Memo	Deposits	Payments	Balance
02/03/2023	ACH020323	Duke Energy	Various Accounts		5,292.66	514,817.77
02/03/2023	100050	Steadfast Environmental, LLC	Invoice: SE-21927 (Reference: Routine Aquatic Maintenance.)		685.00	514,132.77
02/03/2023	100051	Straley Robin Vericker	Invoice: 22661 (Reference: Professional legal Services Rendered.)		1,326.00	512,806.77
02/06/2023	2/6/23	Google	Google Email January		36.00	512,770.77
02/07/2023	100052	Yellowstone Landscape	Invoice: OS 489889 (Reference: Trim Palm trees along Posner Blvd.)		6,164.55	506,606.22
02/08/2023	ACH020823	Polk County Utilities	Reuse 3 Posner Blvd 12/06/22 - 01/6/23		148.95	506,457.27
02/21/2023	100053	Berger, Toombs, Elam, Gaines & Frank	Invoice: 360804 (Reference: Audit FYE 09/30/2021.)		3,725.00	502,732.27
02/21/2023	100054	DPPFG M&C	Invoice: 407585 (Reference: Monthly contracted management fees.)		2,746.67	499,985.60
02/22/2023	2566	Mahmoud A. Khatib	BOS Meeting 2/14/23		200.00	499,785.60
02/22/2023	2567	Rolando Albino Sanchez	BOS Meeting 2/14/23		200.00	499,585.60
02/23/2023	100055	High Demand Protective Sevices L.L.C.	Invoice: 20231023 (Reference: 2/13/23 - 3/6/23.)		1,840.00	497,745.60
02/27/2023			Deposit	666.67		498,412.27
02/28/2023				666.67	28,980.82	498,412.27

EXHIBIT 8

**City Center
Community Development District**

**Financial Statements
(Unaudited)**

March 31, 2023

City Center CDD
Balance Sheet
March 31, 2023

	GENERAL FUND	SERIES 2015 (05A)	SERIES 2015 (07A)	TOTAL
<u>ASSETS:</u>				
CASH	\$338,290	\$ -	\$ -	\$ 338,290
INVESTMENTS:				
REVENUE FUND	-	181,284	228,596	409,879
COST OF ISSUANCE	-		-	-
INTEREST FUND	-	-	-	-
RESERVE	-	50,000	50,000	100,000
PREPAYMENT	-	60	308	368
SINKING FUND		-	-	-
DEPOSITS (UTILITY)	865		-	865
PREPAID EXPENSE	12,893		-	12,893
ASSESSMENTS RECEIVABLE - ON ROLL	121,518	26,887	31,869	180,273
ASSESSMENTS RECEIVABLE - ON ROLL EXCESS	(1)	97	115	210
ACCOUNTS RECEIVABLE	-	96	114	210
ASSESSMENTS RECEIVABLE - OFF ROLL PRIOR YR			-	-
DUE FROM OTHER FUNDS		-	-	-
TOTAL ASSETS	\$473,564	\$ 258,423	\$ 311,001	\$ 1,042,988
 <u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$ 5,531	\$ -	\$ -	\$ 5,531
DUE TO OTHER FUNDS	-	-	-	-
DEFERRED REVENUE ON ROLL	121,518	26,887	31,869	180,273
MATURED INTEREST PAYABLE	-	-	-	-
 <u>FUND BALANCES:</u>				
NONSPENDABLE:	831			831
PREPAID AND DEPOSITS	13,758	-	-	13,758
RESTRICTED FOR:				
DEBT SERVICE	-	231,536	279,132	510,669
CAPITAL PROJECTS	-	-	-	-
UNASSIGNED:	331,926	-	-	331,926
TOTAL LIABILITIES & FUND BALANCE	\$ 473,564	\$ 258,423	\$ 311,001	\$ 1,042,988

City Center CDD
General Fund (O&M)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending March 31, 2023

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE + / (-)	% OF BUDGET
REVENUE					
SPECIAL ASSESSMENTS - ON-ROLL (Net)	\$ 415,551	-	\$ 294,043	\$ (121,508)	71%
SPECIAL ASSESSMENTS - ON-ROLL EXCESS FEES	-	-	-		
SPECIAL ASSESSMENTS - OFF ROLL	-	-	-		
MISCELLANEOUS REVENUE	-	3,801	9,801	\$ 9,801	1%
INTEREST REVENUE	-	-	-		
TOTAL REVENUE	415,551	3,801	303,844	\$ (111,707)	73%
EXPENDITURES					
ADMINISTRATIVE EXPENSES					
SUPERVISOR COMPENSATION	-	-	600	600	100%
PAYROLL TAXES	-	-	-	-	
PAYROLL SERVICES	-	-	-	-	
DISTRICT MANAGEMENT	32,960	2,747	16,480	(16,480)	50%
FACILITY RENTAL	450	-	200	(250)	44%
REGULATORY & PERMIT FEES	175	-	175	-	100%
RECORD STORAGE / ARCHIVING	600	-	-	(600)	0%
MISCELLANEOUS FEES	500	-	-	(500)	0%
AUDITING SERVICES	3,725	-	3,725	-	100%
LEGAL ADVERTISING	1,000	-	280	(720)	28%
BANK FEES	250	-	-	(250)	0%
DISTRICT ENGINEER	7,500	-	1,524	(5,976)	20%
LEGAL SERVICES - GENERAL	20,000	521	8,408	(11,592)	42%
LEGAL SERVICES - REDEVELOPMENT RELATED WORK	-	-	-	-	
WEB-SITE / EMAIL SYSTEM - IT SUPPORT	2,015	36	1,731	(284)	86%
ADMINISTRATIVE CONTINGENCY	500	-	98	(402)	20%
BOUNDARY AMENDMENT	-	-	-	-	
ASSESSMENT COLLECTION FEES	8,000	-	-	(8,000)	0%
TOTAL GENERAL ADMINISTRATION	77,675	3,304	33,222	(44,453)	43%
INSURANCE:					
INSURANCE (Public Officials, Liability, Property)	10,562	-	8,949	(1,613)	85%
TOTAL INSURANCE	10,562	-	8,949	(1,613)	85%
DEBT SERVICE ADMINISTRATION:					
DISSEMINATION SERVICES (DISCLOSURE REPORT)	5,000	-	5,000	-	100%
ARBITRAGE REBATE CALCULATION	1,100	-	-	(1,100)	0%
BOND AMORTIZATION	500	-	-	(500)	0%
TRUSTEES FEES	20,000	-	-	(20,000)	0%
TOTAL DEBT SERVICE ADMINISTRATION	26,600	-	5,000	(21,600)	19%
TOTAL ADMINISTRATIVE	114,837	3,304	47,171	(67,666)	41%

City Center CDD
General Fund (O&M)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending March 31, 2023

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE + / (-)	% OF BUDGET
FIELD OPERATIONS & MAINTENANCE:					
UTILITY - ELECTRICITY	1,000	486	2,889	1,889	289%
UTILITY - STREETLIGHTS	68,208	5,288	31,237	(36,971)	46%
UTILITY - WATER (RECLAIMED)	5,000	243	901	(4,099)	18%
UTILITY - POTABLE WATER	100			(100)	0%
LANDSCAPE MAINTENANCE	100,000	6,467	52,983	(47,017)	53%
LANDSCAPE MAINTENANCE - TRANSIT CENTER	-			-	
LANDSCAPE REPLENISHMENT	5,700	-		(5,700)	0%
IRRIGATION MAINTENANCE	4,200	-	-	(4,200)	0%
LAKE & POND MAINTENANCE	8,631	685	4,110	(4,521)	48%
FIELD - CONTINGENCY	7,875	1,840	11,132	3,257	141%
MAINTENANCE CONTINGENCY	100,000			(100,000)	0%
WATER UTILITY CONNECTIONS	-			-	
CAPITAL IMPROVEMENTS	-			-	
VEGETATION MONITORING	-			-	
TOTAL FIELD OPERATIONS	300,714	15,010	103,253	(197,461)	34%
TOTAL EXPENDITURES	415,551	18,314	150,424	(265,127)	36%
EXCESS OF REV. OVER/(UNDER) EXPEND.	-		153,420		
OTHER FINANCING SOURCES (USES)					
TRANSFER-IN	-	-	-	-	
TRANSFER-OUT	-	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	
NET CHANGE IN FUND BALANCE			153,420	-	
FUND BALANCE - BEGINNING			193,094		
FUND BALANCE - ENDING			\$ 346,515		

City Center CDD
Debt Service - Series 2015 (05A)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending March 31, 2023

	FY2023 ADOPTED BUDGET	2015 (05A) ACTUAL YEAR-TO-DATE
REVENUE		
SPECIAL ASSESSMENTS - ON ROLL	\$ 91,951	\$ 65,064
ASSESSMENT-OFF ROLL - BOARDWALK/COLERIDGE		-
INTEREST-INVESTMENT	-	2,573
LESS: DISCOUNT ASSESSMENT	-	-
TOTAL REVENUE	91,951	67,637
 EXPENDITURES		
COUNTY - ASSESSMENT COLLECTION FEES	-	-
INTEREST EXPENSE (NOV 1, 2022)	26,307	26,246
INTEREST EXPENSE (MAY 1, 2023)	25,082	-
PRINCIPAL Payment (May 1, 2022)	40,000	-
TRUSTEE FEES		-
LEGAL EXPENSE		
TOTAL EXPENDITURES	91,389	26,246
 EXCESS REVENUE OVER (UNDER) EXPENDITURES	562	41,392
 OTHER FINANCING SOURCES (USES)		
TRANSFERS-IN	-	-
TRANSFERS-OUT	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
 NET CHANGE IN FUND BALANCE	 562	 41,392
 FUND BALANCE - BEGINNING	 -	 190,145
INCREASE IN FUND BALANCE		-
FUND BALANCE - ENDING	562	\$ 231,536

City Center CDD
Debt Service - Series 2015 (07A)
Statement Of Revenue, Expenditures And Changes In Fund Balance
For The Period Starting October 1, 2022 and Ending March 31, 2023

	FY2023 ADOPTED BUDGET	2015 (07A) ACTUAL YEAR-TO-DATE
REVENUE		
ASSESSMENTS-ON-ROLL (GROSS)	\$ 108,990	\$ 77,121
INTEREST-INVESTMENT	-	3,132
FUND BALANCE FORWARD	-	-
LESS: DISCOUNT ASSESSMENT	-	-
TOTAL REVENUE	108,990	80,253
EXPENDITURES		
COUNTY - ASSESSMENT COLLECTION FEES	-	-
INTEREST EXPENSE (NOV 1, 2022)	33,450	33,450
INTEREST EXPENSE (MAY 1, 2022)	32,160	-
PRINCIPAL Payment May 1, 2022	43,000	-
TOTAL EXPENDITURES	108,610	33,450
EXCESS REVENUE OVER (UNDER) EXPENDITURES	380	46,803
OTHER FINANCING SOURCES (USES)		
TRANSFERS-IN	-	-
TRANSFERS-OUT	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-
NET CHANGE IN FUND BALANCE	380	46,803
FUND BALANCE - BEGINNING	-	232,329
FUND BALANCE - ENDING	\$ 380	\$ 279,132

CITY CENTER CDD
Cash Reconciliation (General Fund)
March 31, 2023

	Operating Acct Bank United
Balance Per Bank Statement	\$342,241.54
Deposits	0.00
Less: Outstanding Checks	(3,951.94)
<i>Adjusted Bank Balance</i>	<u><u>\$338,289.60</u></u>
Beginning Bank Balance Per Books	\$498,412.27
Cash Receipts & Credits	3,801.00
Cash Disbursements	(163,923.67)
<i>Balance Per Books</i>	<u><u>\$338,289.60</u></u>

CITY CENTER CDD
CHECK REGISTER - OPERATING ACCOUNT
FY2023

Date	Num	Name	Memo	Deposits	Payments	Balance
EOY - Bank United						184,910.26
10/01/2022	2560	Egis Insurance & Risk Advisors	Insurance FY Policy# 100122234 10/01/22-10/01/23		8,949.00	175,961.26
10/01/2022	365		To void Check 2338 - Polk County / Utility Water - Check never cashed	50.00		176,011.26
10/04/2022	100017	Innersync	Invoice: 20759 (Reference: Website Services.)		1,515.00	174,496.26
10/05/2022	10522ACH1	Duke Energy	Various Accounts		428.81	174,067.45
10/05/2022	10522ACH2	Duke Energy	Various Accounts		47.32	174,020.13
10/05/2022	100522ACH1	Google	Google Email October		36.00	173,984.13
10/06/2022	100018	High Demand Protective Sevices L.L.C.	Invoice: 9286629 (Reference: Service 10/1-10/3.) Invoice: 9286628 (Reference: Service 9/17-9/...		1,840.00	172,144.13
10/06/2022	10622ACH1	Duke Energy	Various Accounts		5,122.28	167,021.85
10/11/2022	100019	Steadfast Environmental, LLC	Invoice: SE-21530 (Reference: Routine Aquatic Maintenance.)		685.00	166,336.85
10/11/2022	100020	Straley Robin Vericker	Invoice: 22137 (Reference: Professional Services Rendered 9/15.)		1,435.00	164,901.85
10/11/2022	100021	Yellowstone Landscape	Invoice: OS 437573 (Reference: Quarterly Palm Injections w/Fertilizer Summer 2022.)		342.48	164,559.37
10/14/2022	100022	Business Observer	Invoice: 21-01687K (Reference: Notice of Meetings.)		67.81	164,491.56
10/14/2022	100023	Yellowstone Landscape	Invoice: OS 443293 (Reference: October Landscape Maintenance.)		6,125.00	158,366.56
10/17/2022	100024	Business Observer	Invoice: 22-01576K (Reference: Notice of Landowners' Meeting and Election and Meeting of the Boa.		140.00	158,226.56
10/17/2022	101722ACH1	Polk County Utilities	Reuse 3 Posner Blvd 8/4/22 - 9/6/22		169.65	158,056.91
10/19/2022	100025	High Demand Protective Sevices L.L.C.	Invoice: 9289446 (Reference: 10/4/22 - 10/11/22.)		640.00	157,416.91
10/24/2022	100026	Business Observer	Invoice: 22-01588K (Reference: Notice of Meeting.)		140.00	157,276.91
10/24/2022	100027	DPPG M&C	Invoice: 403538 (Reference: Dissemination Agent.) Invoice: 403508 (Reference: Monthly contrac...		7,746.67	149,530.24
10/26/2022	100028	Straley Robin Vericker	Invoice: 22180 (Reference: For Professional Services Rendered Through October 15, 2022.)		295.00	149,235.24
10/26/2022	100029	Yellowstone Landscape	Invoice: OS 446545 (Reference: Clean-Up Work Performed September, 2022.)		9,041.34	140,193.90
10/31/2022				50.00	44,766.36	140,193.90
11/01/2022	ACH110122	Duke Energy	Various Accounts		45.65	140,148.25
11/03/2022	ACH110322	Duke Energy	Various Accounts		5,122.28	135,025.97
11/07/2022	100030	Steadfast Environmental, LLC	Invoice: SE-21623 (Reference: Routine Aquatic Maintenance.)		685.00	134,340.97
11/07/2022	100031	Yellowstone Landscape	Invoice: OS 449602 (Reference: November, 2022.)		6,125.00	128,215.97
11/07/2022	11-7-22	Google	Google Email November		36.00	128,179.97
11/08/2022	2561	FastSigns	100-Tow Decals		315.67	127,864.30
11/08/2022			Deposit	995.70		128,860.00
11/08/2022	100032	High Demand Protective Sevices L.L.C.	Invoice: 9307302 (Reference: 11/1/22 - 11/8/22.)		640.00	128,220.00
11/10/2022	ACH111022	Polk County Utilities	Reuse 3 Posner Blvd 9/6/22 - 10/6/22		96.30	128,123.70
11/11/2022	ACH111122	Duke Energy	Various Accounts		428.81	127,694.89
11/14/2022	2562	Rolando Albino Sanchez	BOS Meeting 11/8/22		200.00	127,494.89
11/14/2022	100033	DPPG M&C	Invoice: 404415 (Reference: Monthly contracted management fees.)		2,746.67	124,748.22
11/18/2022	100034	High Demand Protective Sevices L.L.C.	Invoice: 9309629 (Reference: 11/9/22 - 11/16/22.)		640.00	124,108.22
11/21/2022	2563	Dept of Economic Opportunity	FY 2021/2022 Special District Fee Invoice/Update Form		175.00	123,933.22
11/25/2022			Deposit	34.59		123,967.81
11/28/2022	100035	High Demand Protective Sevices L.L.C.	Invoice: 9316449 (Reference: 11/17/22 - 11/24/22.)		640.00	123,327.81
11/30/2022	ACH1113022	Duke Energy	Various Accounts		428.81	122,899.00
11/30/2022	ACH2113022	Duke Energy	Various Accounts		47.19	122,851.81
11/30/2022			Deposit	4,000.02		126,851.83
11/30/2022				5,030.31	18,372.38	126,851.83
12/01/2022	100036	Straley Robin Vericker	Invoice: 22324 (Reference: Legal Services: 11/2022.)		871.45	125,980.38
12/02/2022	ACH3120222	Duke Energy	Various Accounts		5,122.28	120,858.10
12/02/2022	100037	Yellowstone Landscape	Invoice: OS 464603 (Reference: Monthly Landscape Maintenance December 2022.)		6,125.00	114,733.10
12/05/2022	100038	High Demand Protective Sevices L.L.C.	Invoice: 9321562 (Reference: Parking enforcement 11/27-12/14.)		640.00	114,093.10
12/05/2022	12522ACH1	Google	Google Email December		36.00	114,057.10
12/07/2022	100039	Steadfast Environmental, LLC	Invoice: SE-21713 (Reference: Routine Aquatic Maintenance.)		685.00	113,372.10
12/08/2022	ACH120822	Polk County Utilities	Reuse 3 Posner Blvd 10/6/22 - 11/4/22		136.35	113,235.75
12/12/2022			Deposit	282,198.89		395,434.64
12/13/2022	100040	DPPG M&C	Invoice: 405516 (Reference: August Billable Expenses.) Invoice: 405573 (Reference: District M...		2,863.34	392,571.30
12/21/2022	100041	Yellowstone Landscape	Invoice: OS 471666 (Reference: Quarterly Palm Injections w/Fertilizer Fall 2022.)		342.48	392,228.82
12/21/2022			Deposit	142,720.21		534,949.03
12/23/2022			Deposit	3,824.71		538,773.74
12/28/2022	2565	DPPG M&C	Reference: August Billable Expenses.		289.39	538,484.35
12/30/2022	ACH1123022	Duke Energy	Various Accounts		428.81	538,055.54
12/30/2022	ACH2123022	Duke Energy	Various Accounts		46.50	538,009.04
12/30/2022	100042	Straley Robin Vericker	Invoice: 22465 (Reference: Professional legal Services Rendered.)		2,270.00	535,739.04
12/30/2022	100043	Yellowstone Landscape	Invoice: OS 473882 (Reference: Monthly Landscape Maintenance.)		6,125.00	529,614.04
12/30/2022	100044	High Demand Protective Sevices L.L.C.	Invoice: 9335566 (Reference: Parking Enforcement 12/27-1/3.)		640.00	528,974.04
12/31/2022				428,743.81	26,621.60	528,974.04
01/03/2023	ACH010323	Duke Energy	Various Accounts		5,122.28	523,851.76
01/03/2023			Deposit	666.67		524,518.43
01/05/2023	1/5/23	Google	Google Email January		36.00	524,482.43
01/06/2023	100045	Steadfast Environmental, LLC	Invoice: SE-21824 (Reference: Routine Aquatic Maintenance.)		685.00	523,797.43
01/09/2023	ACH010923	Polk County Utilities	Reuse 3 Posner Blvd 11/4/22 - 12/6/22		140.85	523,656.58
01/10/2023	100046	High Demand Protective Sevices L.L.C.	Invoice: 20231007 (Reference: 1/4/23 - 1/21/23.)		1,440.00	522,216.58
01/12/2023	11123Wire T	Polk County Tax Collectors	Tax Collection - Postage		98.22	522,118.36
01/12/2023	100047	DPPG M&C	Invoice: 406481 (Reference: Monthly contracted management fees.)		2,746.67	519,371.69
01/13/2023			Deposit	7,450.18		526,821.87
01/24/2023	100048	Kimley-Horn & Assoc., Inc.	Invoice: 23747009 (Reference: For Services Rendered through Dec 31, 2022.)		762.12	526,059.75
01/30/2023			Deposit	666.67		526,726.42
01/31/2023				8,783.52	11,031.14	526,726.42
02/01/2023	ACH1020123	Duke Energy	Various Accounts		54.49	526,671.93
02/01/2023	ACH2020123	Duke Energy	Various Accounts		436.50	526,235.43
02/01/2023	100049	Yellowstone Landscape	Invoice: OS 484876 (Reference: Monthly Landscape Maintenance February 2023.)		6,125.00	520,110.43

CITY CENTER CDD
CHECK REGISTER - OPERATING ACCOUNT
FY2023

Date	Num	Name	Memo	Deposits	Payments	Balance
02/03/2023	ACH020323	Duke Energy	Various Accounts		5,292.66	514,817.77
02/03/2023	100050	Steadfast Environmental, LLC	Invoice: SE-21927 (Reference: Routine Aquatic Maintenance.)		685.00	514,132.77
02/03/2023	100051	Straley Robin Vericker	Invoice: 22661 (Reference: Professional legal Services Rendered.)		1,326.00	512,806.77
02/06/2023	2/6/23	Google	Google Email January		36.00	512,770.77
02/07/2023	100052	Yellowstone Landscape	Invoice: OS 489889 (Reference: Trim Palm trees along Posner Blvd.)		6,164.55	506,606.22
02/08/2023	ACH020823	Polk County Utilities	Reuse 3 Posner Blvd 12/06/22 - 01/6/23		148.95	506,457.27
02/21/2023	100053	Berger, Toombs, Elam, Gaines & Frank	Invoice: 360804 (Reference: Audit FYE 09/30/2021.)		3,725.00	502,732.27
02/21/2023	100054	DPFG M&C	Invoice: 407585 (Reference: Monthly contracted management fees.)		2,746.67	499,985.60
02/22/2023	2566	Mahmoud A. Khatib	BOS Meeting 2/14/23		200.00	499,785.60
02/22/2023	2567	Rolando Albino Sanchez	BOS Meeting 2/14/23		200.00	499,585.60
02/23/2023	100055	High Demand Protective Sevices L.L.C.	Invoice: 20231023 (Reference: 2/13/23 - 3/6/23.)		1,840.00	497,745.60
02/27/2023			Deposit	666.67		498,412.27
02/28/2023				666.67	28,980.82	498,412.27
03/01/2023	100056	Straley Robin Vericker	Invoice: 22730 (Reference: Professional legal Services Rendered.)		1,690.00	496,722.27
03/02/2023	1ACH030223	Duke Energy	Various Accounts		436.50	496,285.77
03/02/2023	2ACH030223	Duke Energy	Various Accounts		49.86	496,235.91
03/06/2023	ACH030623	Duke Energy	Various Accounts		5,289.64	490,946.27
03/06/2023	100057	Steadfast Environmental, LLC	Invoice: SE-22021 (Reference: Routine Aquatic Maintenance.)		685.00	490,261.27
03/06/2023	100058	Yellowstone Landscape	Invoice: OS 497010 (Reference: Monthly Landscape Maintenance March 2023.)		6,125.00	484,136.27
03/06/2023	30623ACH1	Google	Google Email March		36.00	484,100.27
03/13/2023	ACH031323	Polk County Utilities	Reuse 3 Posner Blvd 01/06/23-02/07/23		184.95	483,915.32
03/15/2023	100059	DPFG M&C	Invoice: 408428 (Reference: Monthly contracted management fees.) Invoice: 408379 (Reference: ..		2,846.67	481,068.65
03/16/2023			Deposit	3,801.00		484,869.65
03/22/2023	2568	U.S. Bank	Tax Collection Distributions 2015 05A		65,266.91	419,602.74
03/22/2023	2569	U.S. Bank	Tax Collection Distributions 2015 07A		77,361.20	342,241.54
03/23/2023	100060	Kimley-Horn & Assoc., Inc.	Invoice: 24344061 (Reference: For Services Rendered through Feb 28, 2023.)		762.12	341,479.42
03/27/2023	100061	Yellowstone Landscape	Invoice: OS 504411 (Reference: Quarterly Palm Injections w/Fertilizer.)		342.48	341,136.94
03/27/2023	100062	High Demand Protective Sevices L.L.C.	Invoice: 20231040 (Reference: Parking Enforcement.)		1,840.00	339,296.94
03/31/2023	1ACH033123	Duke Energy	Various Accounts		436.80	338,860.14
03/31/2023	2ACH033123	Duke Energy	Various Accounts		49.56	338,810.58
03/31/2023	100063	Straley Robin Vericker	Invoice: 22913 (Reference: General Matters.)		520.98	338,289.60
03/31/2023				3,801.00	163,923.67	338,289.60

EXHIBIT 9

**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ADOPTED	10/2022-03/2023	FY 2024 PROPOSED	VARIANCE FY23 TO FY24
1 REVENUE				
2 ON ROLL SPECIAL ASSESSMENTS	\$ 415,551	\$ 294,043	\$ 461,813	\$ 46,262
4 MISCELLANEOUS REVENUE	-	9,801	-	-
5 INTEREST REVENUE	-	-	-	-
7 TOTAL REVENUE	415,551	303,844	461,813	46,262
8 EXPENDITURES				
9 ADMINISTRATIVE EXPENSES				
10 SUPERVISOR COMPENSATION	-	600	3,600	3,600
13 DISTRICT MANAGEMENT	32,960	16,480	34,608	1,648
14 FACILITY RENTAL	450	200	600	150
15 REGULATORY & PERMIT FEES	175	175	175	-
16 RECORD STORAGE / ARCHIVING	600	-	600	-
17 MISCELLANEOUS FEES	500	-	500	-
18 AUDITING SERVICES	3,725	3,725	3,725	-
19 LEGAL ADVERTISING	1,000	280	2,500	1,500
20 BANK FEES	250	-	250	-
21 DISTRICT ENGINEER	7,500	1,524	10,000	2,500
22 LEGAL SERVICES - GENERAL	20,000	8,408	25,000	5,000
24 WEB-SITE / EMAIL SYSTEM - IT SUPPORT	2,015	1,731	2,015	-
25 ADMINISTRATIVE CONTINGENCY	500	98	500	-
26 ASSESSMENT COLLECTION FEES	8,000	-	8,000	-
27 TOTAL GENERAL ADMINISTRATION	77,675	33,221	92,073	14,398
28				
29 INSURANCE:				
30 INSURANCE (Public Officials, Liab., Prop. & Casualty)	10,562	8,949	10,740	178
31 TOTAL INSURANCE	10,562	8,949	10,740	178
32				
33 DEBT SERVICE ADMINISTRATION:				
34 DISSEMINATION SERVICES (DISCLOSURE REPORT)	5,000	5,000	5,000	-

**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2023 ADOPTED	10/2022-03/2023	FY 2024 PROPOSED	VARIANCE FY23 TO FY24	
35	ARBITRAGE REBATE CALCULATION	1,100	-	1,300	200
36	BOND AMORTIZATION	500	-	500	-
37	TRUSTEE FEES	20,000	-	18,000	(2,000)
38	TOTAL DEBT SERVICE ADMINISTRATION	26,600	5,000	24,800	(1,800)
39					
40	FIELD OPERATIONS & MAINTENANCE:				
41	UTILITY - ELECTRICITY	1,000	2,889	-	(1,000)
42	UTILITY - STREETLIGHTS	68,208	31,237	-	(68,208)
43	UTILITY - ELECTRICITY & STREETLIGHTS		-	80,000	80,000
44	UTILITY - WATER (RECLAIMED)	5,000	901	4,500	(500)
45	UTILITY - POTABLE WATER	100	-	-	(100)
46	POND MAINTENANCE	8,631	4,110	9,500	869
47	LANDSCAPE MAINTENANCE	100,000	52,983	100,000	-
49	LANDSCAPE REPLINSHMENT	5,700	-	-	(5,700)
50	IRRIGATION MAINTENANCE	4,200	-	4,200	-
51	FIELD - CONTINGENCY	7,875	11,132	6,000	(1,875)
54	CAPITAL IMPROVEMENTS - MONUMENT REPAIRS, ETC.	-	-	20,000	20,000
55	SECURITY PATROL		-	60,000	60,000
56	MAINTENANCE CONTINGENCY	100,000	-	50,000	(50,000)
57	TOTAL FIELD OPERATIONS & MAINTENANCE	300,714	103,252	334,200	33,486
58					
59	TOTAL EXPENDITURES	415,551	150,422	461,813	46,262
60					
61	EXCESS OF REV. OVER/(UNDER) EXPEND.	-	153,422	-	-

**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)**

		FY 2024 PROPOSED
1	REVENUES	
2	SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 50,000
3	INTEREST ¹	
4	TOTAL REVENUES	50,000
5		
6	EXPENDITURES	
7	RENEWAL AND REPLACEMENT (RESERVE STUDY)	
8	CAPITAL IMPROVEMENT PLAN (ANNUAL ENHANCEMENTS)	
9	TOTAL EXPENDITURES	-
10		
11	EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	50,000
12		
13	OTHER FINANCING SOURCES & USES	
14	TRANSFER IN FROM GENERAL FUND	-
15	TOTAL OTHER FINANCING SOURCES & USES	-
16		
17	FUND BALANCE - BEGINNING - UNAUDITED	-
18	NET CHANGE IN FUND BALANCE	50,000
19	FUND BALANCE - ENDING - PROJECTED	50,000
20	COMMITTED	
21	FUTURE CAPITAL IMPROVEMENTS	
22	ASSIGNED	
23	WORKING CAPITAL	
24	FUND BALANCE - ENDING	

**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	ANNUAL AMONUT	COMMENTS/SCOPE OF SERVICE
EXPENDITURES		
ADMINISTRATIVE EXPENSES		
SUPERVISOR COMPENSATION	3,600	3 supervisors for 6 meetings
DISTRICT MANAGEMENT	34,608	District Mgmt. (5% increase over FY 2023)
FACILITY RENTAL	600	\$100 PER MEETING. The budget considers 6 meetings
REGULATORY & PERMIT FEES	175	Set by Statute for Department of Economic Opportunity
RECORD STORAGE / ARCHIVING	600	Vesta District Services Fee
MISCELLANEOUS FEES	500	
AUDITING SERVICES	3,725	Berger, Toombs et. al. for FY ending 9/2023
LEGAL ADVERTISING	2,500	Approximately \$250 per legal advertisement
BANK FEES	250	Wires, check printing, etc.
DISTRICT ENGINEER	10,000	3/14: Confirmed with District Engineer
LEGAL SERVICES - GENERAL	25,000	3/8 Confirmed with District Counsel
WEB-SITE / EMAIL SYSTEM - IT SUPPORT	2,015	ADA compliance of Website and remediation of 750 pages of documents. An additional \$500 to DPFPG for maintenance of contgent and upload of documentations
ADMINISTRATIVE CONTINGENCY	500	
ASSESSMENT COLLECTION FEES	8,000	Vesta District Services Fee
TOTAL GENERAL ADMINISTRATION	92,073	
INSURANCE:		
INSURANCE (Public Officials, Liab., Prop. & Casualty)	10,740	Assumes a 20% increase over FY 2023 actual rate of \$8949.00
TOTAL INSURANCE	10,740	
DEBT SERVICE ADMINISTRATION:		
DISSEMINATION SERVICES (DISCLOSURE REPORT)	5,000	Vesta District Services Fee
ARBITRAGE REBATE CALCULATION	1,300	Series 2015 (2005 Project) & Series 2015 (2007 Project)
BOND AMORTIZATION	500	Vesta District Services Fee
TRUSTEE FEES	18,000	Decrease of \$2000 from previous years
TOTAL DEBT SERVICE ADMINISTRATION	24,800	
FIELD OPERATIONS & MAINTENANCE:		
UTILITY - ELECTRICITY & STREETLIGHTS	80,000	Combine into 1 line for Utilities--Streetlights and Electric

**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
CONTRACT SUMMARY**

	FINANCIAL STATEMENT CATEGORY	ANNUAL AMONUT	COMMENTS/SCOPE OF SERVICE
35	UTILITY - WATER (RECLAIMED)	4,500	Decrease of \$500 from previous years
36	UTILITY - POTABLE WATER	-	Decrease of \$100 from previous years
37	POND MAINTENANCE	9,500	Assumes a 15% increase over FY 2023 actual rate of \$8220; contract on auto renewal
38	LANDSCAPE MAINTENANCE	100,000	Yellowstone Landscape base contract \$73,500 expires 9/30/2025
39	LANDSCAPE MAINTENANCE - TRANSIT CENTER	-	
40	LANDSCAPE REPLINSHMENT	-	
41	IRRIGATION MAINTENANCE	4,200	Repairs of irrigation system identified by Yellowstone
42	FIELD - CONTINGENCY	6,000	Decrease of \$1875 from previous year
45	CAPITAL IMPROVEMENTS - MONUMENT REPAIRS, ETC.	20,000	Entry Monument Repair
46	SECURITY PATROL	60,000	New Line (based on 8 hours per day x 7 days per week)
47	MAINTENANCE CONTINGENCY	50,000	
48	TOTAL FIELD OPERATIONS & MAINTENANCE	334,200	
49			
50	TOTAL EXPENDITURES	461,813	

**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

NET ADMIN O&M BUDGET	\$127,613.00
COLLECTION COSTS	\$4,116.55
EARLY PAYMENT DISCOUNT	\$5,488.73
GROSS O&M ASSESSMENT	\$137,218.28

NET FIELD O&M BUDGET	\$334,200.00
COLLECTION COSTS	\$10,780.65
EARLY PAYMENT DISCOUNT	\$14,374.19
GROSS O&M ASSESSMENT	\$359,354.84

NET RESERVE BUDGET	\$50,000.00
COLLECTION COSTS	\$1,612.90
EARLY PAYMENT DISCOUNT	\$2,150.54
GROSS RESERVE ASSESSMENT	\$53,763.44

LAND USE	UNITS ASSESSED		ALLOCATION OF ADMIN O&M ASSESSMENT					ALLOCATION OF FIELD O&M ASSESSMENT ⁽¹⁾					ALLOCATION OF RESERVE ASSESSMENT ⁽¹⁾				
	O&M	SERIES 2015 DEBT	EAU FACTOR	TOTAL EAU's	EAU %	TOTAL O&M ASSESSMENT	O&M PER UNIT	EAU FACTOR	TOTAL EAU's	EAU %	TOTAL O&M ASSESSMENT	O&M PER UNIT	EAU FACTOR	TOTAL EAU's	EAU %	TOTAL O&M ASSESSMENT	O&M PER UNIT
RETAIL (AA1 - SQ.FT.)	168,159	168,159	0.00293	493.44	13%	\$17,906.22	\$0.11	0.00293	493.44	18%	\$63,754.90	\$0.38	0.00293	493.44	13%	\$7,015.83	\$0.04
RETAIL (AA2 - SQ.FT.)	625,974	-	0.00293	1836.83	49%	\$66,656.14	\$0.11	0.00293	1836.83	66%	\$237,328.41	\$0.38	0.00293	1836.83	49%	\$26,116.52	\$0.04
MULTI-FAMILY (UNITS)	451	-	1.00000	451.00	12%	\$16,366.16	\$36.29	1.00000	451.00	16%	\$58,271.53	\$129.21	1.00000	451.00	12%	\$6,412.42	\$14.22
UNDEVELOPED INDUSTRIAL	60,000	-	0.00207	124.49	3%	\$4,517.68	\$0.08						0.00207	124.49	3%	\$1,770.07	\$0.03
UNDEVELOPED RETAIL	109,577	-	0.00293	321.54	9%	\$11,668.18	\$0.11						0.00293	321.54	9%	\$4,571.71	\$0.04
UNDEVELOPED MULTI-FAMILY	554	-	1.00000	554.00	15%	\$20,103.89	\$36.29						1.00000	554.00	15%	\$7,876.90	\$14.22
	964,715	168,159		3781.30	100%	\$137,218.28			2781.27	100%	\$359,354.84			3781.30	100%	\$53,763.44	

LAND USE	PER UNIT ANNUAL ASSESSMENT		
	O&M	SERIES 2015 DEBT SERVICE	TOTAL PER UNIT
RETAIL (AA1 - SQ.FT.)	\$0.53	\$1.29	\$1.82
RETAIL (AA2 - SQ.FT.)	\$0.53		\$0.53
MULTI-FAMILY (UNITS)	\$179.71		\$179.71
UNDEVELOPED INDUSTRIAL	\$0.10		\$0.10
UNDEVELOPED RETAIL	\$0.15		\$0.15
UNDEVELOPED MULTI-FAMILY	\$50.51		\$50.51

Footnotes:
(1) Field O&M assessments will be applied to all parcels once developed.

**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
DEBT SERVICE REQUIREMENTS**

	SERIES 2015 (2005)	SERIES 2015 (2007)	FY 2024 TOTAL
REVENUE			
NET SPECIAL ASSESSMENTS	\$ 91,951	108,990	\$ 200,941
TOTAL REVENUE	91,951	108,990	200,941
EXPENDITURES			
INTEREST EXPENSE			
May 1, 2024	25,082	32,160	57,242
November 1, 2024	23,765	30,780	54,545
PRINCIPAL PAYMENT			
May 1, 2024	43,000	46,000	89,000
TOTAL EXPENDITURES	91,847	108,940	200,787
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 104	\$ 50	\$ 154

NET DEBT SERVICE	\$ 200,941.25
COLLECTION COST & EARLY PMT. DISCOUNT	\$ 15,124.61
GROSS DEBT SERVICE ASSESSMENTS	\$ 216,065.86

**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2015 (2005A PROJECT) DEBT SERVICE - \$1,105,000**

Period Ending	Principal	Coupon	Interest	Annual Debt Service	Amount Outstanding
					1,105,000
5/1/2015	25,000	6.125%	33,841		1,080,000
11/1/2015		6.125%	33,075	91,916	1,080,000
5/1/2016	26,000	6.125%	33,075		1,054,000
11/1/2016		6.125%	32,279	91,354	1,054,000
5/1/2017	28,000	6.125%	32,279		1,026,000
11/1/2017		6.125%	31,421	91,700	1,026,000
5/1/2018	30,000	6.125%	31,421		996,000
11/1/2018		6.125%	30,503	91,924	996,000
5/1/2019	31,000	6.125%	30,503		965,000
11/1/2019		6.125%	29,553	91,056	965,000
5/1/2020	33,000	6.125%	29,553		932,000
11/1/2020		6.125%	28,543	91,096	932,000
5/1/2021	35,000	6.125%	28,543		897,000
11/1/2021		6.125%	27,471	91,013	897,000
5/1/2022	38,000	6.125%	27,471		859,000
11/1/2022		6.125%	26,307	91,778	859,000
5/1/2023	40,000	6.125%	26,307		819,000
11/1/2023		6.125%	25,082	91,389	819,000
5/1/2024	43,000	6.125%	25,082		776,000
11/1/2024		6.125%	23,765	91,847	776,000
5/1/2025	45,000	6.125%	23,765		731,000
11/1/2025		6.125%	22,387	91,152	731,000
5/1/2026	48,000	6.125%	22,387		683,000
11/1/2026		6.125%	20,917	91,304	683,000
5/1/2027	51,000	6.125%	20,917		632,000
11/1/2027		6.125%	19,355	91,272	632,000
5/1/2028	54,000	6.125%	19,355		578,000
11/1/2028		6.125%	17,701	91,056	578,000
5/1/2029	58,000	6.125%	17,701		520,000
11/1/2029		6.125%	15,925	91,626	520,000
5/1/2030	62,000	6.125%	15,925		458,000
11/1/2030		6.125%	14,026	91,951	458,000
5/1/2031	65,000	6.125%	14,026		393,000
11/1/2031		6.125%	12,036	91,062	393,000
5/1/2032	69,000	6.125%	12,036		324,000
11/1/2032		6.125%	9,923	90,958	324,000
5/1/2033	74,000	6.125%	9,923		250,000
11/1/2033		6.125%	7,656	91,579	250,000
5/1/2034	78,000	6.125%	7,656		172,000
11/1/2034		6.125%	5,268	90,924	172,000
5/1/2035	83,000	6.125%	5,268		89,000
11/1/2035		6.125%	2,726	90,993	89,000
5/1/2036	89,000	6.125%	2,726		-
11/1/2036		6.125%	-	91,726	-
	1,105,000		905,673	2,010,673	

MAXIMUM ANNUAL DEBT SERVICE: 91,951

(a) For budgetary purposes only.

**CITY CENTER COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 PROPOSED BUDGET
SERIES 2015 (2007A PROJECT) DEBT SERVICE - \$1,380,000**

Period Ending	Principal	Coupon	Interest	Annual Debt Service	Amount Outstanding
					1,380,000
5/1/2015	27,000	6.000%	41,400		1,353,000
11/1/2015		6.000%	40,590	108,990	1,353,000
5/1/2016	28,000	6.000%	40,590		1,325,000
11/1/2016		6.000%	39,750	108,340	1,325,000
5/1/2017	30,000	6.000%	39,750		1,295,000
11/1/2017		6.000%	38,850	108,600	1,295,000
5/1/2018	32,000	6.000%	38,850		1,263,000
11/1/2018		6.000%	37,890	108,740	1,263,000
5/1/2019	34,000	6.000%	37,890		1,229,000
11/1/2019		6.000%	36,870	108,760	1,229,000
5/1/2020	36,000	6.000%	36,870		1,193,000
11/1/2020		6.000%	35,790	108,660	1,193,000
5/1/2021	38,000	6.000%	35,790		1,155,000
11/1/2021		6.000%	34,650	108,440	1,155,000
5/1/2022	40,000	6.000%	34,650		1,115,000
11/1/2022		6.000%	33,450	108,100	1,115,000
5/1/2023	43,000	6.000%	33,450		1,072,000
11/1/2023		6.000%	32,160	108,610	1,072,000
5/1/2024	46,000	6.000%	32,160		1,026,000
11/1/2024		6.000%	30,780	108,940	1,026,000
5/1/2025	48,000	6.000%	30,780		978,000
11/1/2025		6.000%	29,340	108,120	978,000
5/1/2026	51,000	6.000%	29,340		927,000
11/1/2026		6.000%	27,810	108,150	927,000
5/1/2027	55,000	6.000%	27,810		872,000
11/1/2027		6.000%	26,160	108,970	872,000
5/1/2028	58,000	6.000%	26,160		814,000
11/1/2028		6.000%	24,420	108,580	814,000
5/1/2029	61,000	6.000%	24,420		753,000
11/1/2029		6.000%	22,590	108,010	753,000
5/1/2030	65,000	6.000%	22,590		688,000
11/1/2030		6.000%	20,640	108,230	688,000
5/1/2031	69,000	6.000%	20,640		619,000
11/1/2031		6.000%	18,570	108,210	619,000
5/1/2032	73,000	6.000%	18,570		546,000
11/1/2032		6.000%	16,380	107,950	546,000
5/1/2033	78,000	6.000%	16,380		468,000
11/1/2033		6.000%	14,040	108,420	468,000
5/1/2034	83,000	6.000%	14,040		385,000
11/1/2034		6.000%	11,550	108,590	385,000
5/1/2035	88,000	6.000%	11,550		297,000
11/1/2035		6.000%	8,910	108,460	297,000
5/1/2036	93,000	6.000%	8,910		204,000
11/1/2036		6.000%	6,120	108,030	204,000
5/1/2037	99,000	6.000%	6,120		105,000
11/1/2037		6.000%	3,150	108,270	105,000
5/1/2038	105,000	6.000%	3,150		-
11/1/2038				108,150	-
	1,380,000		1,222,320	2,602,320	

MAXIMUM ANNUAL DEBT SERVICE: 108,990

(a) For budgetary purposes only.

EXHIBIT 10

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY CENTER COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2023/2024; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the City Center Community Development District (“**District**”) prior to June 15, 2023, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Proposed Budget**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY CENTER COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: August 8, 2023
HOUR: 1:00 p.m.
LOCATION: The Ramada
43824 Highway 27
Davenport, FL 33837

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Polk County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED ON MAY 9, 2023.

Attest:

**City Center Community
Development District**

Print Name: _____
Secretary / Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2023/2024

EXHIBIT 11

RESOLUTION 2023-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS
DESIGNATING THE OFFICERS OF CITY CENTER
COMMUNITY DEVELOPMENT DISTRICT, AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, City Center Community Development District (the “District”), is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Polk County, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the “Board”) now desires to designate the Officers of the District per F.S. 190.006(6).

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF CITY CENTER COMMUNITY
DEVELOPMENT DISTRICT:**

1. The following persons are elected to the offices shown, to wit:

_____	Chair
_____	Vice-Chair
David C. McInnes	Secretary
Johanna Lee	Treasurer
Bridgett Alexander	Assistant Treasurer
Christian Dimaculangan	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 9TH DAY OF MAY, 2023.

ATTEST:

**CITY CENTER COMMUNITY
DEVELOPMENT DISTRICT**

Print Name: _____
Secretary/ Assistant Secretary

Name: _____
Chair / Vice Chair of the Board of Supervisors