



***CASCADES AT GROVELAND  
COMMUNITY  
DEVELOPMENT DISTRICT***

***Agenda Package***

***Board of Supervisors  
Meeting***

***Date & Time:  
Wednesday  
January 18, 2023  
2:00 P.M.***

***Location:  
Magnolia House Sports  
Pavilion, located at 100  
Falling Acorn Avenue,  
Groveland, FL 34746***

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

# Cascades at Groveland Community Development District

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DPFG Management & Consulting, LLC

[X] 250 International Parkway, Suite 208

Lake Mary FL 32746

321-263-0132 Ext. 193

## Cascades at Groveland Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Cascades at Groveland Community Development District is scheduled for **Wednesday, January 18, 2023, at 2:00 p.m.** at the **Magnolia House Sports Pavilion, located at 100 Falling Acorn Avenue, Groveland, FL 34746.**

The advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-193 or [dmcinnes@dpfgmc.com](mailto:dmcinnes@dpfgmc.com). We look forward to seeing you at the meeting.

Sincerely,

*David McInnes*

David McInnes  
District Manager

cc: Attorney  
Engineer  
District Records

District: **CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Wednesday, January 18, 2023  
Time: 2:00 PM  
Location: Magnolia House Sports Pavilion,  
100 Falling Acorn Av.,  
Groveland, FL 34736

Call-in Number: +1 (929) 205-6099  
Meeting ID: 7055714830#

***Revised Agenda***

- I. Call to Order/Roll Call**
- II. Audience Comments** – *(limited to 3 minutes per individual for agenda items-Supervisors will respond during agenda item presentation)*
- III. Office of Elected Supervisors & Form 1**
  - A. Seat 5 – Alan Martin
  - B. Oath of Office [Exhibit 1](#)
  - C. Supervisor Information Sheet [Exhibit 2](#)
  - D. Form 1 [Exhibit 3](#)
  - E. Review Sunshine Law & Supervisor Duties [Exhibit 4](#)
- IV. Staff Reports**
  - A. District Engineer
  - B. District Counsel
  - C. District Manager
- V. Consent Agenda**
  - A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held October 19, 2022 [Exhibit 5](#)
  - B. Consideration for Acceptance – The November 2022 Unaudited Financial Report [Exhibit 6](#)
  - C. Consideration for Acceptance – The December 2022 Unaudited Financial Report [Exhibit 7](#)
  - D. Ratification of EVC Construction Co. Contract [Exhibit 8](#)
- VI. Business Items**
  - A. Presentation & Acceptance of the FY 2021 Annual Audited Financial Statements [Exhibit 9](#)
  - B. **Consideration & Approval of Proposed Change to Rules of Procedure** [Exhibit 10](#)
  - C. **Consideration & Approval of Work Perform on Drains & Inlet Basins** [Exhibit 11](#)
- VII. Supervisors Requests**
- VIII. Audience Comments – New Business** – *(limited to 3 minutes per individual for non-agenda items)*
- IX. Adjournment**

# EXHIBIT 1

**CASCADES AT GROVELAND  
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 CASCADES AT GROVELAND 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

*Cascades at Groveland*  
**A Community Development District**

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**SUPERVISOR INFORMATION SHEET**

Please return completed forms to DPGF  
DPFG Management & Consulting, LLC  
Records Management  
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

# 2021

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, 2021.

**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, 2021.

## 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](http://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, 2021.

**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

---

**2022**



State of Florida  
COMMISSION ON ETHICS

**Michelle Anchors**  
Fort Walton Beach

**Antonio Carvajal**  
Tallahassee

**Travis Cummings**  
Fleming Island

**Don Gaetz**  
Niceville

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

**John Grant**  
Tampa

**Joanne Leznoff**  
Fernandina Beach

**William “Willie” N. Meggs**  
Tallahassee

**Jim Waldman**  
Fort Lauderdale

**Kerrie Stillman**  
*Executive Director*  
P.O. Drawer 15709  
Tallahassee, FL 32317-5709  
[www.ethics.state.fl.us](http://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. 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.]

#### *7. 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.]

#### *8. 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.]

#### *9. 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.]

#### *10. 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. 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.

#### *4. 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:

Incumbent officials must file FORM 6 annually by July 1 with the Commission on Ethics. CANDIDATES must file 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.]

Beginning January 1, 2022, 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.

#### 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](http://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, 2022, 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. Form 6 filers will receive an emailed invitation to register for EFDMS in March 2022. Filers requiring earlier access should contact the Commission to request an invitation. 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, 2022. 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](http://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](http://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 obtain a complaint form (FORM 50), by contacting the Commission office at the address or phone number shown on the inside front cover of this booklet, or you can download it from the Commission's website:  
www.ethics.state.fl.us.

### *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](http://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](http://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.

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. A comprehensive online training course addressing Florida's Code of Ethics, as well as Sunshine Law, and Public Records Act is available via a link on the Commission's homepage.

# EXHIBIT 5

1 **MINUTES OF MEETING**  
2 **CASCADES AT GROVELAND**  
3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Cascades at Groveland Community  
5 Development District was held on Wednesday, October 19, 2022 at 2:03 p.m. at the Magnolia House Sports  
6 Pavilion, 100 Falling Acorn Ave., Groveland, FL 34736.

7 **FIRST ORDER OF BUSINESS – Call to Order/Roll Call**

8 Mr. McInnes called the meeting to order and conducted roll call. The meeting was recessed for  
9 approximately 1 minute during the Call to Order, as quorum was temporarily lost. The meeting reconvened  
10 at 2:05 p.m.

11 Present and constituting a quorum were:

12 James Pekarek	Board Supervisor, Chairman
13 Patrick Hession	Board Supervisor, Vice Chairman
14 William Houppermans	Board Supervisor, Assistant Secretary
15 Hubert Jackson ( <i>joined in progress</i> )	Board Supervisor, Assistant Secretary

16 Also present were:

17 David McInnes	District Manager, DPFG Management & Consulting
18 Howard McGaffney	DPFG Management & Consulting
19 Scott Clark ( <i>via phone</i> )	District Counsel, Clark & Albaugh, LLP
20 David Hamstra	Pegasus Engineering

21 *The following is a summary of the discussions and actions taken at the October 19, 2022 Cascades at*  
22 *Groveland CDD Board of Supervisors Regular Meeting.*

23 **SECOND ORDER OF BUSINESS – Audience Comments – (limited to 3 minutes per individual for**  
24 **agenda items – Supervisors will respond during agenda item presentation)**

25 There being none, the next item followed.

26 **THIRD ORDER OF BUSINESS – Staff Reports**

27 A. District Engineer

28 1. Exhibit 1: Presentation of Pond 110 Bubble-Ups

29 Mr. Hamstra presented his findings regarding the drain structure. Supervisors spoke in  
30 favor of repairing the structure, in addition to addressing a sinkhole issue.

31 On a MOTION by Mr. Hession, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board  
32 authorized the District Engineer to provide Mr. Houppermans with wording to be used to solicit proposal  
33 from qualified entities to perform work necessary to repair the bubble-up structures, as well as to address  
34 the sinkhole issue, in an amount not to exceed \$10,000.00, for the Cascades at Groveland Community  
35 Development District.

36 Following the motion, the Board moved up Exhibit 5 on the agenda.

37 B. Exhibit 5: Discussion of Reported Sinkhole Behind Residence/Verification of CDD Owned Land

38 **This item, originally Item E4 under the Third Order of Business, Staff Reports, was**  
39 **presented out of order.**

40 Mr. Hession stated that he believed the majority of the sinkhole was on CDD property. He  
41 advised having a geotechnical engineer inspect the area and estimated a cost of \$5,000.00 for the

42 analysis. Discussion ensued regarding repair for the sinkhole. The Board agreed that the  
43 \$10,000.00 limit decided upon in the previous motion should be sufficient to cover the repairs of  
44 the bubble-up structures and to address the sinkhole issue.

45 *(Mr. Jackson joined the meeting at 2:24 p.m.)*

46 C. District Counsel

47 Mr. Clark stated that he had nothing to report.

48 D. District Manager – Request to Clarify Role of Board, Officers & District Manager

49 Mr. McInnes requested that the Supervisors review the documents with the intent of addressing any  
50 changes necessary to the District’s Rules of Procedure.

- 51 1. Exhibit 2: Discussion of Adopted Rules of Procedure
- 52 2. Exhibit 3: Discussion of District Counsel Attendance at Meetings
- 53 3. Exhibit 4: Discussion of Drainage Issue Behind Residence

54 **FOURTH ORDER OF BUSINESS – Business Administration**

55 A. Exhibit 6: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting  
56 Held July 20, 2022

57 Mr. Pekarek requested for dollar amounts for approved proposals to be reflected in the Meeting  
58 Minutes.

59 On a MOTION by Mr. Hession, SECONDED by Mr. Jackson, WITH ALL IN FAVOR, the Board approved  
60 the Minutes of the Board of Supervisors Regular Meeting Held July 20, 2022, for the Cascades at Groveland  
61 Community Development District.

62 B. Exhibit 7: Consideration for Acceptance – The September 2022 Unaudited Financial Report

63 Mr. McInnes noted that corrections had been made to the Financial Report and pointed out that the  
64 District’s expenses had exceeded revenue for the current fiscal year. Mr. Pekarek stated that he  
65 would like for the financial statements to reflect that \$47,353.00 had been received in cash rather  
66 than listed under a “due from general fund” line item. Mr. McGaffney stressed the importance of  
67 clear indication of where money was coming from and what it was to be used for. Discussion ensued  
68 regarding Line 15 of the financials. Following discussion, a consensus was reached to reclassify  
69 the \$47,353.00 amount from Line 15, “Due From General Fund”, to Line 3, “Cash – Hancock  
70 Whitney”.

71 On a MOTION by Mr. Pekarek, SECONDED by Mr. Hession, WITH ALL IN FAVOR, the Board accepted  
72 the September 2022 Unaudited Financial Report, as amended, for the Cascades at Groveland Community  
73 Development District.

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

75 A. Exhibit 8: Consideration & Adoption of **Resolution 2023-01**, Designating Signatories

76 Mr. McInnes explained that this Resolution would add Bridget Alexander, the Chairman, and Vice  
77 Chairman as signatories on the District’s bank account.

78 On a MOTION by Mr. Pekarek, SECONDED by Mr. Hession, WITH ALL IN FAVOR, the Board adopted  
79 **Resolution 2023-01**, Designating Signatories, for the Cascades at Groveland Community Development  
80 District.

81 B. Exhibit 9: Consideration & Adoption of **Resolution 2023-02**, FY 2023 Budget Amendment

82 Mr. McInnes explained that this Resolution was necessary due to the District’s budget shortfall. He  
83 advised the use of tablets for the agenda packets to reduce miscellaneous costs.

84 On a MOTION by Mr. Hession, SECONDED by Mr. Jackson, WITH ALL IN FAVOR, the Board adopted  
85 **Resolution 2023-02**, FY 2023 Budget Amendment, for the Cascades at Groveland Community  
86 Development District.

87 C. Exhibit 10: Consideration of Pegasus District Engineering Services FY 2022-2023 Proposal

88 Mr. Pekarek expressed dissatisfaction with Pegasus District Engineering Services. Initially, the  
89 other Board members also expressed frustration with the lack of progress in devising a plan.  
90 Following an explanation from the District Engineer, the majority of the Board appeared to be  
91 satisfied of the work performed to date.

92 On a MOTION by Mr. Hession, SECONDED by Mr. Jackson, with Mr. Hession, Mr. Jackson, and Mr.  
93 Houppermans voting “AYE”, and Mr. Pekarek voting “NAY”, the Board approved the Pegasus District  
94 Engineering Services FY 2022-2023 Proposal, for the Cascades at Groveland Community Development  
95 District.

96 D. Exhibit 11: Consideration of Pegasus District Engineering Services Invoice

97 The Board and Staff discussed the invoice, as well as the need to make decisions between meetings  
98 without violating Sunshine Law. Mr. Clark indicated that the Board could authorize the Chair to  
99 make decisions between meetings. Mr. McInnes noted that this decision would need to be made in  
100 writing.

101 On a MOTION by Mr. Pekarek, SECONDED by Mr. Hession, WITH ALL IN FAVOR, the Board approved  
102 the Pegasus District Engineering Services Invoice for the Cascades at Groveland Community Development  
103 District.

104 E. Exhibit 12: Consideration of Contours Bush Hog Mowing Proposal - \$670.00

105 Mr. Pekarek reviewed the proposal.

106 On a MOTION by Mr. Houppermans, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board  
107 approved the Contours Bush Hog Mowing Proposal, in the amount of \$670.00, for the Cascades at  
108 Groveland Community Development District.

109 F. Exhibit 13: Discussion of District Counsel Fees Invoice

110 Following discussion, the Board reached a consensus to have District Counsel call in to the  
111 meetings, rather than attend in person.

112 G. Exhibit 14: Discussion of Annual December Pumping of Drains with Debris

113 Mr. Pekarek discussed his review of the drains and advised having the drains pumped.

114 On a MOTION by Mr. Hession, SECONDED by Mr. Jackson, WITH ALL IN FAVOR, the Board  
115 authorized the Chairman to contact a vendor to pump drains with debris, in an amount not to exceed  
116 \$2,000.00, for the Cascades at Groveland Community Development District.

117 H. Discussion of Possible Bank Transfer in 2023



118 Mr. Pekarek suggested investing funds coming into the District to a money market account. Mr.  
119 McGaffney clarified that he had no control over the District's trust funds, with the exception of  
120 collecting money from the tax collector. He confirmed that a money market account could be  
121 established but noted that the liquidity of funds would need to be ensured, as the District had been  
122 over budget. Discussion ensued regarding interest rates. Mr. McGaffney indicated that he would  
123 move some of the Reserve Fund balance into a money market account and follow up with the  
124 Chairman the following week.

125 **SIXTH ORDER OF BUSINESS – Consent Agenda**

126 A. Exhibit 15: Ratification of Schmitz Services LLC Payment

127 On a MOTION by Mr. Hession, SECONDED by Mr. Houppermans, WITH ALL IN FAVOR, the Board  
128 approved the Ratification of Schmitz Services LLC Payment, for the Cascades at Groveland Community  
129 Development District.

130 Following the motion, the Board reached a consensus to have the District Manager write a letter to  
131 the HOA regarding blanket approving matters pertaining to repairs on CDD property without  
132 getting approval from the CDD, to be reviewed by District Counsel prior to sending.

133 Discussion ensued regarding plans for the drainage structures and the budget. Mr. McGaffney noted  
134 that the Board had approved \$10,000 of items that were going to come out of the reserve line item,  
135 and that other money in the general fund would cover operating costs prior to assessments coming  
136 in. Mr. McInnes recalled that he had been informed by the Chairman that \$10,000.00 had been set  
137 aside the previous year in the Reserve Fund from operations/maintenance before he became District  
138 Manager.

139 Mr. Hamstra stated that he would quantify the depth and the perimeter, finalize the plans based on  
140 excavation, add a drain field system, and bring the costs back to the Board. He recalled that there  
141 was \$2,200.00 left in the prior budget from the last fiscal year that could be utilized, noting that the  
142 geotechnical engineer costs would be no more than \$2,500.00 to quantify the amount of poorly  
143 drained soils. He indicated that the one sheet special would be finished to solicit a base bid for  
144 earthwork and additional work for the underdrain system. He speculated between \$50,000.00 and  
145 \$75,000.00 for construction costs.

146 **SEVENTH ORDER OF BUSINESS – Supervisors Requests**

147 There being none, the next item followed.

148 **EIGHTH ORDER OF BUSINESS – Audience Comments – New Business – (limited to 3 minutes per  
149 individual for non-agenda items)**

150 There being none, the next item followed.

151 **NINTH ORDER OF BUSINESS – Adjournment**

152 Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to  
153 adjourn the meeting. There being none, Mr. Houppermans made a motion to adjourn the meeting.

154 On a MOTION by Mr. Houppermans, SECONDED by Mr. Jackson, WITH ALL IN FAVOR, the Board  
155 adjourned the meeting at 4:30 p.m. for the Cascades at Groveland Community Development District.

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

159 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**  
160 **meeting held on January 18, 2023.**

161

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Printed Name**

162 **Title:**    **Secretary**    **Assistant Secretary**

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

# EXHIBIT 6

# **Cascades At Groveland Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
November 30, 2022

## Cascades At Groveland CDD

### Balance Sheet November 30, 2022

	GENERAL FUND	RESERVE FUND	DEBT SERVICE SERIES 2021	CONSOLIDATED TOTAL
<b>1 ASSETS:</b>				
3 CASH - HANCOCK WHITNEY	\$ 60,595	\$ 34,283	\$ -	\$ 94,878
4 INVESTMENTS - FIDELITY	-	-	-	-
5 INVESTMENTS:				
6 REVENUE FUND	-	-	24,472	24,472
7 INTEREST FUNDS	-	-	-	-
8 COI	-	-	-	-
9 SINKING FUNDS	-	-	-	-
10 PREPAYMENT	-	-	331	331
11 RESERVE	-	-	49,924	49,924
12 ACCOUNTS RECEIVABLE	1,515	-	-	1,515
13 ASSESSMENTS RECEIVABLE	85,007	-	459,844	544,851
14 OTHER ASSESSMENTS RECEIVABLE	-	-	-	-
15 DUE FROM GF	-	-	41,533	41,533
16 PREPAID ITEMS	-	-	-	-
17 DEPOSITS	-	-	-	-
<b>18 TOTAL ASSETS</b>	<b>\$ 147,117</b>	<b>\$ 34,283</b>	<b>\$ 576,104</b>	<b>\$ 757,504</b>
19				
<b>20 LIABILITIES:</b>				
22 ACCOUNTS PAYABLE	\$ 670	\$ 488	\$ -	\$ 1,158
23 DUE TO DEBT SERVICE SERIES 2021	41,533	-	-	41,533
24 DUE TO RESERVE	-	-	-	-
25 DEFERRED REVENUE	85,007	-	459,844	544,851
26 ACCRUED EXPENSES	-	-	-	-
27				
<b>28 FUND EQUITY:</b>				
30 RESTRICTED FOR:				
31 DEBT SERVICE	-	-	-	-
32 CAPITAL PROJECTS	-	-	-	-
33 UNASSIGNED:	19,908	33,795	116,260	169,963
34				
<b>35 TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 147,117</b>	<b>\$ 34,283</b>	<b>\$ 576,104</b>	<b>\$ 757,504</b>

*Bonds outstanding from debt service series 2021: \$2,345,000.00*

*Total Debt Service Lots On Roll 1057*

Note: GASB 34 government wide financial statements are available in the annual independent audit of the District. The audit is available on the website and upon request.

**Cascades At Groveland CDD**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2022 through November 30, 2022**

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
1 REVENUE					
2					
3 ASSESSMENT ON ROLL (NET)	\$ 92,290	\$ 7,681	\$ 7,681	(84,609)	8%
4 FUND BALANCE FORWARD	7,315	-	-	(7,315)	0%
5 INTEREST REVENUE	-	-	0	0	
6 MISCELLANEOUS REVENUE	-	-	-	-	
7 FUNDS TRANSFER	-	-	-	-	
8 <b>TOTAL REVENUE</b>	<b>99,605</b>	<b>7,681</b>	<b>7,681</b>	<b>(91,924)</b>	<b>8%</b>
9					
10 EXPENDITURES					
11					
12 ADMINISTRATIVE					
13 BOARD OF SUPERVISORS	-	-	-	-	
14 ADMINISTRATIVE SERVICES	2,400	200	400	(2,000)	17%
15 DISTRICT MANAGEMENT	9,805	817	1,634	(8,171)	17%
16 DISTRICT ENGINEER	3,000	-	-	(3,000)	0%
17 DISCLOSURE REPORT	1,200	-	1,200	-	100%
18 TRUSTEE FEES	4,140	-	-	(4,140)	0%
19 ASSESSMENT ROLL					
20 FINANCIAL AND REVENUE COLLECTIONS	6,005	500	1,001	(5,004)	17%
21 ACCOUNTING SERVICES	8,405	700	1,401	(7,004)	17%
22 AUDITING SERVICES	3,600	-	-	(3,600)	0%
23 ARBITRAGE	500	-	-	(500)	0%
24 PUBLIC OFFICIALS LIABILITY INSURANCE	2,531	-	-	(2,531)	0%
25 LEGAL ADVERTISING	1,500	-	-	(1,500)	0%
26 DUES, LICENSES, FEES	175	-	175	-	100%
27 TAX COLLECTOR	50	-	-	(50)	0%
28 WEBSITE HOSTING	2,500	-	384	(2,116)	15%
29 DISTRICT COUNSEL	5,000	1,230	1,230	(3,770)	25%
30 MISC CHARGES	-	-	1,172	1,172	100%
31 <b>TOTAL ADMINISTRATIVE</b>	<b>50,811</b>	<b>3,448</b>	<b>8,598</b>	<b>(42,213)</b>	<b>17%</b>
32					
33 INSURANCE					
34 INSURANCE (Liability, Property & Casualty)	3,094	-	5,375	2,281	174%
35 <b>TOTAL INSURANCE</b>	<b>3,094</b>	<b>-</b>	<b>5,375</b>	<b>2,281</b>	<b>174%</b>
36					
37 FIELD OPERATIONS					
38 DRY RETENTION POND MAINTENANCE	45,700	3,544	7,600	(38,100)	17%
39 MISCELLANEOUS FIELD EXPENSE					
40 <b>TOTAL FIELD OPERATIONS</b>	<b>45,700</b>	<b>3,544</b>	<b>7,600</b>	<b>(38,100)</b>	<b>17%</b>
41					
42 <b>TOTAL EXPENDITURES</b>	<b>99,605</b>	<b>6,992</b>	<b>21,573</b>	<b>(78,032)</b>	<b>22%</b>
43					
44 <b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>689</b>	<b>(13,892)</b>		
45					
46 FUND BALANCE - BEGINNING			33,800		
47 DECREASE IN FUND BALANCE			-		
48 INCREASE IN RESERVE			-		
49 <b>FUND BALANCE - ENDING</b>			<b>\$ 19,908</b>		

**CASCADES AT GROVELAND CDD  
RESERVE**

**For the period from October 1, 2022 through November 30, 2022**

	<b>FY 2023 ADOPTED BUDGET</b>	<b>CURRENT MONTH</b>	<b>ACTUAL YEAR-TO-DATE</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>% OF BUDGET</b>
<b>1 REVENUE</b>					
2 ASSESSMENTS - ON-ROLL (Gross)	\$ -	\$ -	\$ -	\$ -	
3 ASSESSMENTS - ON-ROLL EXCESS FEES	-	-	-	-	
4 FUND BALANCE FORWARD	-	-	-	-	
5 INTEREST - INVESTMENT	-	-	-	-	
6 DISCOUNT	-	-	-	-	
<b>7 TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
8					
<b>9 EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>488</b>	<b>(488)</b>	<b>100%</b>
10					
<b>19 TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>488</b>	<b>(488)</b>	<b>100%</b>
20					
<b>21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>(488)</b>	<b>(488)</b>	
22					
<b>23 OTHER FINANCING SOURCES (USES)</b>					
24 TRANSFER IN	-	-	-	-	
25 TRANSFER OUT (USES)	-	-	-	-	
<b>26 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
27					
28 NET CHANGE IN FUND BALANCE	-	-	(488)		
29					
30 FUND BALANCE - BEGINNING			34,283		
31 FUND BALANCE FORWARD FY 2022			-		
32					
<b>33 FUND BALANCE - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,795</b>		

**Cascades At Groveland CDD**  
**Debt Service - Series 2021**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2022 through November 30, 2022**

	FY 2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
<b>1 REVENUE</b>					
2 ASSESSMENTS - ON-ROLL (Gross)	\$ 499,240	\$ 24,962	\$ 41,533	\$ 16,571	8%
3 SUPPLEMENTAL DEBT SERVICE ASSESSMENT	-	-	-	-	
4 PREPAYMENT FUND DS	-	-	-	-	
5 INTEREST - INVESTMENT	-	-	359	359	100%
6 BOND PROCEEDS	-	-	-	-	
<b>7 TOTAL REVENUE</b>	<b>499,240</b>	<b>24,962</b>	<b>41,891</b>	<b>16,929</b>	<b>8%</b>
8					
9					
<b>10 EXPENDITURES</b>					
11 INTEREST EXPENSE	23,510	23,510	23,510	-	100%
12 INTEREST EXPENSE	18,950	-	-	-	0%
13 PRINCIPAL EXPENSE	456,000	-	6,000	(6,000)	1%
<b>19 TOTAL EXPENDITURES</b>	<b>498,460</b>	<b>-</b>	<b>29,510</b>	<b>(6,000)</b>	<b>6%</b>
20					
<b>21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>780</b>	<b>24,962</b>	<b>12,381</b>	<b>10,929</b>	
22					
<b>23 OTHER FINANCING SOURCES (USES)</b>					
24 TRANSFER IN	-	-	-	-	
25 TRANSFER OUT (USES)	-	-	-	-	
<b>26 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
27					
28 NET CHANGE IN FUND BALANCE			12,381		
29					
30 FUND BALANCE - BEGINNING			103,879		
31 FUND BALANCE APPROPRIATED			-		
32					
<b>33 FUND BALANCE - ENDING</b>			<b>\$ 116,260</b>		



**Cascades At Groveland  
Bank Reconciliation (GF)  
November 30, 2022**

	<u><b>Bank United</b></u>
Balance Per Bank Statement	\$ 95,053.04
Plus: Deposits in Transit	
Less: Reserve Fund	-
Less: Outstanding Checks	(3,305.00)
<b>Adjusted Bank Balance</b>	<u><u><b>\$ 91,748.04</b></u></u>
Beginning Bank Balance Per Books	\$ 49,842.31
Cash Receipts	49,213.27
Cash Disbursements	(7,307.54)
<b>Balance Per Books</b>	<u><u><b>\$ 91,748.04</b></u></u>

**CASCADES AT GROVELAND CDD  
CASH REGISTER  
FY 2023**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
<b>10/01/2022</b>						<b>29,277.76</b>
10/01/2022	1066	EGIS Insurance & Risk Advisors	Insurance Polcy # 100122248 10/01/22-10/01/23		5,375.00	23,902.76
10/04/2022	100008	InnerSync	Invoice: 20775 (Reference: Website Services. )		384.38	23,518.38
10/05/2022	1068	Jim Hays	Tree Trimming, Grinding of Stumps & Hauling		1,032.00	22,486.38
10/11/2022	100009	Contours Landscape Solution, Inc.	Invoice: 8025 (Reference: OCTOBER Grounds Maintenance Services. )		3,385.93	19,100.45
10/24/2022	100010	DPPFG Mangement & Consulting	Invoice: 403537 (Reference: Annual contracted fees. ) Invoice: 403507 (Reference: Monthly Mana...		3,417.92	15,682.53
				0.00	13,595.23	15,682.53
						<b>34,922.28</b>
10/24/2022	100011	Pegasus Engineering, LLC	Invoice: 226241 (Reference: 7/31/22 - 8/27/22. )		762.50	34,159.78
				0.00	762.50	34,159.78
<b>10/31/2022</b>						<b>49,842.31</b>
11/07/2022	100012	Clark & Albaugh, LLP	Invoice: 18117 (Reference: General Matters. )		1,230.00	14,452.53
11/07/2022	100013	Contours Landscape Solution, Inc.	Invoice: 8081 (Reference: November Ground Maintenance Services. )		3,544.15	10,908.38
11/08/2022			Deposit	2,534.21		13,442.59
11/14/2022	100014	DPPFG Mangement & Consulting	Invoice: 404414 (Reference: DPPFG services for 11/2022. )		2,217.92	11,224.67
11/16/2022	100015	DPPFG Mangement & Consulting	Invoice: 404348 (Reference: 10/2022 Agenda Packages. )		140.47	11,084.20
11/21/2022	1069	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	FY 2022/2023 Special District Fee Invoice/Update Form		175.00	10,909.20
11/23/2022			Deposit	46,679.06		57,588.26
				49,213.27	7,307.54	57,588.26
						<b>34,159.78</b>
<b>11/30/2022</b>						<b>91,748.04</b>

# EXHIBIT 7

# **Cascades At Groveland Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
December 31, 2022

## Cascades At Groveland CDD

### Balance Sheet December 31, 2022

	GENERAL FUND	RESERVE FUND	DEBT SERVICE SERIES 2021	CONSOLIDATED TOTAL
<b>1 ASSETS:</b>				
3 CASH - HANCOCK WHITNEY	\$ 537,103	\$ 33,795	\$ -	\$ 570,898
4 INVESTMENTS - FIDELITY	-	-	-	-
5 INVESTMENTS:				
6 REVENUE FUND	-	-	24,695	24,695
7 INTEREST FUNDS	-	-	-	-
8 COI	-	-	-	-
9 SINKING FUNDS	-	-	-	-
10 PREPAYMENT	-	-	331	331
11 RESERVE	-	-	49,924	49,924
12 ACCOUNTS RECEIVABLE	1,515	-	-	1,515
13 ASSESSMENTS RECEIVABLE	8,549	-	46,243	54,792
14 OTHER ASSESSMENTS RECEIVABLE	-	-	-	-
15 DUE FROM GF	-	-	455,133	455,133
16 PREPAID ITEMS	-	-	-	-
17 DEPOSITS	-	-	-	-
<b>18 TOTAL ASSETS</b>	<b>\$ 547,166</b>	<b>\$ 33,795</b>	<b>\$ 576,327</b>	<b>\$ 1,157,288</b>
19				
<b>20 LIABILITIES:</b>				
22 ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
23 DUE TO DEBT SERVICE SERIES 2021	455,133	-	-	455,133
24 DUE TO RESERVE	-	-	-	-
25 DEFERRED REVENUE	8,549	-	46,243	54,792
26 ACCRUED EXPENSES	-	-	-	-
27				
<b>28 FUND EQUITY:</b>				
30 RESTRICTED FOR:				
31 DEBT SERVICE	-	-	-	-
32 CAPITAL PROJECTS	-	-	-	-
33 UNASSIGNED:	83,484	33,795	530,084	647,363
34				
<b>35 TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 547,166</b>	<b>\$ 33,795</b>	<b>\$ 576,327</b>	<b>\$ 1,157,288</b>

*Bonds outstanding from debt service series 2021: \$2,345,000.00*

*Total Debt Service Lots On Roll 1057*

Note: GASB 34 government wide financial statements are available in the annual independent audit of the District. The audit is available on the website and upon request.

**Cascades At Groveland CDD**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2022 through December 31, 2022**

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
1 REVENUE					
2					
3 ASSESSMENT ON ROLL (NET)	\$ 92,290	\$ 76,459	\$ 84,139	(8,151)	91%
4 FUND BALANCE FORWARD	7,315	-	-	(7,315)	0%
5 INTEREST REVENUE	-	-	-	-	
6 MISCELLANEOUS REVENUE	-	-	-	-	
7 FUNDS TRANSFER	-	-	-	-	
8 <b>TOTAL REVENUE</b>	<b>99,605</b>	<b>76,459</b>	<b>84,139</b>	<b>(15,466)</b>	<b>84%</b>
9					
10 EXPENDITURES					
11					
12 ADMINISTRATIVE					
13 BOARD OF SUPERVISORS	-	-	-	-	
14 ADMINISTRATIVE SERVICES	2,400	200	600	(1,800)	25%
15 DISTRICT MANAGEMENT	9,805	817	2,451	(7,354)	25%
16 DISTRICT ENGINEER	3,000	-	-	(3,000)	0%
17 DISCLOSURE REPORT	1,200	-	1,200	-	100%
18 TRUSTEE FEES	4,140	-	-	(4,140)	0%
19 ASSESSMENT ROLL					
20 FINANCIAL AND REVENUE COLLECTIONS	6,005	500	1,501	(4,504)	25%
21 ACCOUNTING SERVICES	8,405	700	2,101	(6,304)	25%
22 AUDITING SERVICES	3,600	-	-	(3,600)	0%
23 ARBITRAGE	500	-	-	(500)	0%
24 PUBLIC OFFICIALS LIABILITY INSURANCE	2,531	-	-	(2,531)	0%
25 LEGAL ADVERTISING	1,500	-	-	(1,500)	0%
26 DUES, LICENSES, FEES	175	-	175	-	100%
27 TAX COLLECTOR	50	-	-	(50)	0%
28 WEBSITE HOSTING	2,500	-	384	(2,116)	15%
29 DISTRICT COUNSEL	5,000	120	1,350	(3,650)	27%
30 MISC CHARGES	-	-	1,172	1,172	100%
31 <b>TOTAL ADMINISTRATIVE</b>	<b>50,811</b>	<b>2,338</b>	<b>10,936</b>	<b>(39,875)</b>	<b>22%</b>
32					
33 INSURANCE					
34 INSURANCE (Liability, Property & Casualty)	3,094	-	5,375	2,281	174%
35 <b>TOTAL INSURANCE</b>	<b>3,094</b>	<b>-</b>	<b>5,375</b>	<b>2,281</b>	<b>174%</b>
36					
37 FIELD OPERATIONS					
38 DRY RETENTION POND MAINTENANCE	45,700	10,544	18,144	(27,556)	40%
39 MISCELLANEOUS FIELD EXPENSE			-	-	
40 <b>TOTAL FIELD OPERATIONS</b>	<b>45,700</b>	<b>10,544</b>	<b>18,144</b>	<b>(27,556)</b>	<b>40%</b>
41					
42 <b>TOTAL EXPENDITURES</b>	<b>99,605</b>	<b>12,882</b>	<b>34,455</b>	<b>(65,150)</b>	<b>35%</b>
43					
44 <b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>63,577</b>	<b>49,685</b>		
45					
46 FUND BALANCE - BEGINNING			33,800		
47 DECREASE IN FUND BALANCE			-		
48 INCREASE IN RESERVE			-		
49 <b>FUND BALANCE - ENDING</b>			<b>\$ 83,484</b>		

**CASCADES AT GROVELAND CDD  
RESERVE**

**For the period from October 1, 2022 through December 31, 2022**

	<b>FY 2023 ADOPTED BUDGET</b>	<b>CURRENT MONTH</b>	<b>ACTUAL YEAR-TO-DATE</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>% OF BUDGET</b>
<b>1 REVENUE</b>					
2 ASSESSMENTS - ON-ROLL (Gross)	\$ -	\$ -	\$ -	\$ -	
3 ASSESSMENTS - ON-ROLL EXCESS FEES	-	-	-	-	
4 FUND BALANCE FORWARD	-	-	-	-	
5 INTEREST - INVESTMENT	-	-	-	-	
6 DISCOUNT	-	-	-	-	
<b>7 TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>
8					
<b>9 EXPENDITURES</b>	-	-	488	(488)	100%
10					
<b>19 TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>488</u>	<u>(488)</u>	<u>100%</u>
20					
<b>21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	-	-	(488)	(488)	
22					
<b>23 OTHER FINANCING SOURCES (USES)</b>					
24 TRANSFER IN	-	-	-	-	
25 TRANSFER OUT (USES)	-	-	-	-	
<b>26 TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
27					
28 NET CHANGE IN FUND BALANCE	-	-	(488)		
29					
30 FUND BALANCE - BEGINNING			34,283		
31 FUND BALANCE FORWARD FY 2022			-		
32					
<b>33 FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,795</u>		

**Cascades At Groveland CDD**  
**Debt Service - Series 2021**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**For the period from October 1, 2022 through December 31, 2022**

	FY 2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
<b>1 REVENUE</b>					
2 ASSESSMENTS - ON-ROLL (Gross)	\$ 499,240	\$ 413,601	\$ 455,133	\$ 41,533	91%
3 SUPPLEMENTAL DEBT SERVICE ASSESSMENT	-	-	-	-	
4 PREPAYMENT FUND DS	-	-	-	-	
5 INTEREST - INVESTMENT	-	223	581	359	100%
6 BOND PROCEEDS	-	-	-	-	
<b>7 TOTAL REVENUE</b>	<b>499,240</b>	<b>413,824</b>	<b>455,715</b>	<b>41,891</b>	<b>91%</b>
8					
9					
<b>10 EXPENDITURES</b>					
11 INTEREST EXPENSE	23,510	-	23,510	-	100%
12 INTEREST EXPENSE	18,950	-	-	-	0%
13 PRINCIPAL EXPENSE	456,000	-	6,000	(6,000)	1%
<b>19 TOTAL EXPENDITURES</b>	<b>498,460</b>	<b>-</b>	<b>29,510</b>	<b>(6,000)</b>	<b>6%</b>
20					
<b>21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>780</b>	<b>413,824</b>	<b>426,205</b>	<b>35,891</b>	
22					
<b>23 OTHER FINANCING SOURCES (USES)</b>					
24 TRANSFER IN	-	-	-	-	
25 TRANSFER OUT (USES)	-	-	-	-	
<b>26 TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
27					
28 NET CHANGE IN FUND BALANCE			426,205		
29					
30 FUND BALANCE - BEGINNING			103,879		
31 FUND BALANCE APPROPRIATED			-		
32					
<b>33 FUND BALANCE - ENDING</b>			<b>\$ 530,083</b>		



**Cascades At Groveland  
Bank Reconciliation (GF)  
December 31, 2022**

	<u><b>Bank United</b></u>
Balance Per Bank Statement	\$ 572,055.36
Plus: Deposits in Transit	
Less: Reserve Fund	-
Less: Outstanding Checks	(1,157.50)
<b>Adjusted Bank Balance</b>	<u><u><b>\$ 570,897.86</b></u></u>
Beginning Bank Balance Per Books	\$ 94,878.04
Cash Receipts	490,059.39
Cash Disbursements	(14,039.57)
<b>Balance Per Books</b>	<u><u><b>\$ 570,897.86</b></u></u>

**CASCADES AT GROVELAND CDD  
CASH REGISTER  
FY 2023**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
<b>10/01/2022</b>						<b>32,284.90</b>
10/01/2022	1066	EGIS Insurance & Risk Advisors	Insurance Polcy # 100122248 10/01/22-10/01/23		5,375.00	26,909.90
10/04/2022	100008	InnerSync	Invoice: 20775 (Reference: Website Services. )		384.38	26,525.52
10/05/2022	1068	Jim Hays	Tree Trimming, Grinding of Stumps & Hauling		1,032.00	25,493.52
10/11/2022	100009	Contours Landscape Solution, Inc.	Invoice: 8025 (Reference: OCTOBER Grounds Maintenance Services. )		3,385.93	22,107.59
10/24/2022	100010	DPPFG Mangement & Consulting	Invoice: 403537 (Reference: Annual contracted fees. ) Invoice: 403507 (Reference: Monthly Mana...		3,417.92	18,689.67
				0.00	13,595.23	18,689.67
						<b>35,045.14</b>
10/24/2022	100011	Pegasus Engineering, LLC	Invoice: 226241 (Reference: 7/31/22 - 8/27/22. )		762.50	34,282.64
				0.00	762.50	34,282.64
<b>10/31/2022</b>						<b>52,972.31</b>
11/07/2022	100012	Clark & Albaugh, LLP	Invoice: 18117 (Reference: General Matters. )		1,230.00	17,459.67
11/07/2022	100013	Contours Landscape Solution, Inc.	Invoice: 8081 (Reference: November Ground Maintenance Services. )		3,544.15	13,915.52
11/08/2022			Deposit	2,534.21		16,449.73
11/14/2022	100014	DPPFG Mangement & Consulting	Invoice: 404414 (Reference: DPPFG services for 11/2022. )		2,217.92	14,231.81
11/16/2022	100015	DPPFG Mangement & Consulting	Invoice: 404348 (Reference: 10/2022 Agenda Packages. )		140.47	14,091.34
11/21/2022	1069	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	FY 2022/2023 Special District Fee Invoice/Update Form		175.00	13,916.34
11/23/2022			Deposit	46,679.06		60,595.40
				49,213.27	7,307.54	60,595.40
						<b>34,282.64</b>
						34,282.64
<b>11/30/2022</b>						<b>94,878.04</b>
						<b>60,595.40</b>
12/06/2022	1070	EVC Construction	Deposit for Pond Structure Repair		7,000.00	53,595.40
12/07/2022			Deposit	126,368.41		179,963.81
12/13/2022	100016	Clark & Albaugh, LLP	Invoice: 18154 (Reference: General Matters. ) Invoice: 18176 (Reference: General Matters. )		120.00	179,843.81
12/13/2022	100017	Contours Landscape Solution, Inc.	Invoice: 8113 (Reference: DECEMBER Grounds Maintenance Services. )		3,544.15	176,299.66
12/13/2022	100018	DPPFG Mangement & Consulting	Invoice: 405572 (Reference: Monthly contracted management fees. )		2,217.92	174,081.74
12/14/2022			Deposit	326,040.11		500,121.85
12/27/2022			Deposit	37,650.87		537,772.72
12/30/2022	100020	Contours Landscape Solution, Inc.	Invoice: 8132 (Reference: Landscape work, Material & Labor. )		670.00	537,102.72
				490,059.39	13,552.07	537,102.72
						<b>34,282.64</b>
12/13/2022	100019	Pegasus Engineering, LLC	Invoice: 226322 (Reference: Engineering Services. )		487.50	33,795.14
				0.00	487.50	33,795.14
<b>12/31/2022</b>						<b>570,897.86</b>
				490,059.39	14,039.57	570,897.86

# EXHIBIT 8

## Construction Services Agreement

This Construction Services Agreement (the "Agreement") made as of November 18, 2022 by and between Eric Von Essen of EVC Construction Co. in Winter Garden, FL, and The Cascades at Groveland Community Development District (CDD).

This is a task order type contract wherein each Task will have its own scope of work, cost estimate and timeframe.

### **Contacts for the CDD:**

James Pekarek, CDD Chairman  
122 Balmy Coast Rd  
Groveland, FL 34736-3632  
[jimpekmark@aol.com](mailto:jimpekmark@aol.com)

Bill Houppermans, CDD Supervisor and Manager of this contract  
731 Alcove Dr.  
Groveland, FL 34736  
PH: 954-860-2319  
[billhouppermans@gmail.com](mailto:billhouppermans@gmail.com)

David McInnes, CDD District Manager  
DPFG Management & Consulting LLC  
250 International Parkway, Suite 208  
Lake Mary, FL 32746  
Office Phone: 321-263-0132 ext. 193  
[dmcinnes@dpfgmc.com](mailto:dmcinnes@dpfgmc.com)

### **Contact for Eric Von Essen:**

Eric Von Essen  
EVC Construction Co.  
509 Minnow Creek Court  
Winter Garden, FL 34787  
PH: 760-815-8577  
[Ervone7@aol.com](mailto:Ervone7@aol.com)

The parties hereto agree as follows:

### **Work Site**

Tasks may involve working on or gaining access through private residences. The CDD will communicate notification with property owners prior to the start of the work should the need for property access arise. The Contractor will be respectful to homeowners while working on or in the vicinity of their property. The contractor should not engage with homeowners should they become disrespectful or combative. Should this happen, an incident Report Form (attached herein) should be filled out and submitted to the CDD project manager for the task involved.

Should the property owner direct you to get off of their property or the common area behind their property, the contractor should immediately call one of the CDD contacts and the contractor shall leave the property immediately.

Once incident report is submitted to CDD manager or they have been informed of an incident through any other form of communication, the contractor will be notified of the resolution within 48 hours of said notice and given instruction whether to cease or continue work in question. Furthermore, any such incident should not delay billing, monies due, account payable or schedule draws to contractor. If additional costs are incurred due to any delays caused by the reported incident through no fault of the contractor, the added cost for such delay will be reimbursed.

### ***Lump Sum Task Orders***

Lump sum task orders shall be performed for a single monetary amount for the entire task or subtask should subtasks be necessary to differentiate the work. Payment will be made once the task has been completed and accepted by the CDD. Partial progress payments will be made for larger scale tasks including mobilization and for when subtasks within a task are completed. Partial payments shall be defined within the task order.

### ***Change Orders***

Some lump sum subtask cost estimates will be based on quantities that may change or be difficult to fully ascertain at the start of the work. The contractor shall notify the CDD project manager as soon as it is realized that a particular cost line item will be exceeded along with a statement as to why it is changing. However, in no event should a quantity change more than 20% of the original estimate. The work should be broken down into subtasks that allows the contractor confidence on the quantities.

Other changes for unforeseen circumstances or differing site conditions should be submitted prior to proceeding with the work. The CDD will expedite change order approvals to minimize work disruption as the case may be.

### ***Payment***

Contractor shall submit an invoice for each payment request. The invoice shall describe the work completed in accordance with the Task Order. The CDD will pay within 30 days and will make effort to expedite payments.

### ***Schedule***

The schedule for each task shall be identified in the task order. Task shall be carried out during normal business hours. The contractor shall let the project manager know via email, which days the contractor is on site.

### ***Progress***

A weekly email shall be submitted describing, in brief, the work accomplished for that week.

**Insurance**

Contractors' insurance and W-9 forms are on file at the District Manager's office.

**Indemnification**

The CDD and the Contractor shall indemnify and hold harmless each other and all of its personnel from and against any and all claims, damages, losses and expenses (including reasonable attorney fees) arising out of or resulting from the performance of the services, provided that such claims, damage, loss or expense is not caused in whole or in part by the negligent act or omission, and/or strict liability of either party.

**Assignability:** This contract may not be assigned by Contractor to a successor company without consent of CDD.

**Subcontractors**

The Contractor must get pre-approval for adding subcontractors to the work effort. Subcontractors will be required to submit insurance certificates and W-9 forms and possibly other documents to the CDD prior to commencing work. This does not apply to material supply subcontractors.

**Termination of Services**

This agreement may be terminated upon 15 days written notice by either party should the other fail to perform his obligations hereunder. In the event of termination, the CDD shall pay The Contractor for all services rendered to the date of termination, all reimbursable expenses, and reimbursable termination expenses.

This initial contract is for Task 1, Hole Depression and Outlet Structures Remediation.

Cascades at Groveland Community Development District

By: James Pekarek  
James Pekarek, CDD Chairman

Date: 11/29/2022

Eric Von Essen, EVC Construction Co.

By: [Signature]  
Eric Von Essen, Owner

Date: 11-29-22

## **Task 1, Hole Depression and Outlet Structures Remediation**

**Client:** Bill Houppermans, Project Manager  
Cascade at Groveland, Supervisor, CDD  
Groveland, FL 34736

**Contracted:** Eric Von Essen  
509 Minnow Creek Court  
Winter Garden, FL 34787

The attached detailed scope of work is the basis for this contract amount

### **Scope of Work:**

- 1) Fill Hole Depression per CDD Scope of Work
- 2) Pond 20 Structure concrete flat work (include deepened footing)
- 3) Pond 100 Structure 100-1: concrete flat work (no deepened footing)
- 4) Pond 100 Structure 100-2 Structure: concrete flat work (no deepened footing)
- 5) Pond 110 Structure: concrete flat work (no deepened footing)
- 6) Pond 120 Structure 120-1 Structure: concrete flat work (include deepened footing)
- 7) Pond 70 Structure 70-1 Structure: concrete flat work (include deepened footing)
- 8) Pond 70 Structure 70-2, local grading to fill around structure only, no concrete work

---

### **Total Price**

\$15,000.00

**Payment Schedule:** \$7,000.00 Due at signing  
\$8,000.00 Due at completion of work

CASCADES OF GROVELAND HOMEOWNERS ASSOCIATION, INC.  
100 Spanish Cove Way, Groveland, FL 34736

### Incident Report Form

Use this form to report accidents, injuries, medical situations, or resident behavior incidents. (Incidents involving a crime or traffic incident should be reported directly to local police.) If possible, the report should be completed within 24 hours of the event. Submit completed forms to the Community Manager.

INFORMATION ABOUT PERSON INVOLVED IN THE INCIDENT			
Full Name			
Home Address			
Resident <input type="checkbox"/>	Employee <input type="checkbox"/>	Visitor <input type="checkbox"/>	Vendor <input type="checkbox"/>
Phone Numbers	Home	Cell	Work

INFORMATION ABOUT THE INCIDENT		
Date of Incident	Time of Incident	Police Notified <input type="checkbox"/> Yes <input type="checkbox"/> No
Location of Incident		
Description of Incident (what happened, how it happened, factors leading to the event, etc.) Be as specific as possible (attached additional sheets if necessary)		
Were there any witnesses to the incident? <input type="checkbox"/> Yes <input type="checkbox"/> No (If more than 2 witnesses, please include on separate paper)		
Witness Name, Address and Phone Number		
Witness Name, Address and Phone Number		
Was the individual injured? If so, describe the injury (laceration, sprain, etc.), the part of body injured, and any other information known about the resulting injury(ies).		
Was medical treatment provided? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Refused If yes, where was treatment provided: <input type="checkbox"/> on site <input type="checkbox"/> Urgent Care <input type="checkbox"/> Emergency Room <input type="checkbox"/> Other		



**REPORTER INFORMATION**

Individual Submitting Report (print name) \_\_\_\_\_

Signature \_\_\_\_\_

Date Report Completed \_\_\_\_\_

**FOR OFFICE USE ONLY**

Report Received by \_\_\_\_\_

Date \_\_\_\_\_

**FOR OFFICE USE ONLY**

Document any follow-up action taken after receipt of the incident report.

<b>Date</b>	<b>Action Taken</b>	<b>By Whom</b>

## Grading and Erosion Remediation Scope of Work

The following Scope of Work is for grading and erosion control work for a hole depression and also around numerous outlet structures in the Cascades of Groveland Community in Groveland, FL. This project is being let by the Cascades of Groveland Community Development District. The CDD manages 10 retention ponds as part of the community's storm water management system. The erosion that has occurred is a result of excessive runoff of rain water from recent storms in the area and from hurricane Ian.

The CDD takes responsibility for the scope of work and the contractor is not liable for future erosion or additional depressions occurring after the work is complete. Once the work has been accepted by the CDD, the contractor does not have any future liability thereafter. In addition, the Community Development District will not hold the contractor responsible for any damage to sidewalks from the work effort. The contractor should protect any sidewalk crossings of heavy machinery by laying wood down across the sidewalk to help distribute the load (or other similar methods). Sidewalk damage will be resolved by means of a subsequent change order.

It is important for the contractor to adhere to the scope of work to ensure the best possible outcome of the work effort. The Scope of work entails the following:

Filling in a Hole Depression per the scope of work

Restoring the area around outlet structures in

- a. Pond 20
- b. Two outlet structures in Pond 100
- c. Pond 110
- d. Pond 120
- e. Two outlet structures in Pond 70

There may be Bahia grass sodding work after the project is completed. This scope of work cannot be estimated at this time and will be defined in a subsequent work order.

The maps on the following two pages show the locations of the work.

# CDD areas south of Wilson Lake Parkway



Pond Structures  
70-1 and 70-2

PHASE 1  
OUTLINE

Pond Structures  
120-1 and 120-2

PHASE 2  
OUTLINE

Pond  
130  
CDD property goes to home  
owner lot lines

PHASE 2  
OUTLINE

Pond 20  
Structure

Pond Structures  
100-1 and 100-2

Pond 100 not totally shown

PHASE 3  
OUTLINE

Nature  
Conservancy Area



PHASE 3  
OUTLINE

Pond outlines are approximate

Pond  
Structure 110

CDD property goes to home  
owner lot lines

PHASE 4  
OUTLINE

Nature  
Conservancy Area

Hole  
Depression

PHASE 5

Pond  
50C

Pond  
50B

Pond  
50A Outlet  
Structure

Pond  
60  
CDD property goes to home  
owner lot lines



PHASE 5

PHASE 6

PHASE 5  
OUTLINE



## Hole Depression

The scope of work is to prepare the hole for filling by cutting away the sunken area to have the new edges be flush the existing ground. Level the bottom of the hole. This will result in about a 4' diameter hole (+/-). Fill the depression first with lean concrete to achieve a depth of about 6" to 8". This will require approximately 1/3 cy of lean concrete. After the concrete sets up, fill the remainder of the hole with clean dirt and compact. The contractor has the option to use the dirt from the outlet structure 50A (see next page) to fill the hole to make the ground flush with the existing grade. The CDD assumes the responsibility of this solution and will not hold the contractor responsible for subsequent depressions once the work has been accepted. In addition, the Community Development District will not hold the contractor responsible for any damage to sidewalks from the work effort. The contractor should protect any sidewalk crossings of heavy machinery by laying wood down across the sidewalk to help distribute the load (or other similar methods). Sidewalk damage will be resolved by means of a subsequent change order.

Notice that the depression is in line with the drainage valley between the two homes, each of which has their gutter systems discharging into.



## Pond 50A Outlet Structure

This is the source for fill material for the hole depression, should the contractor make use of this fill material. The scope is to just use what is necessary to fill the hole and not regrade the entire outlet area of pond 50A. This pond is very near where the hole depression is.



Looking with the camera placed on the top of the concrete at the outlet looking out (west)

## POND 20 Structure

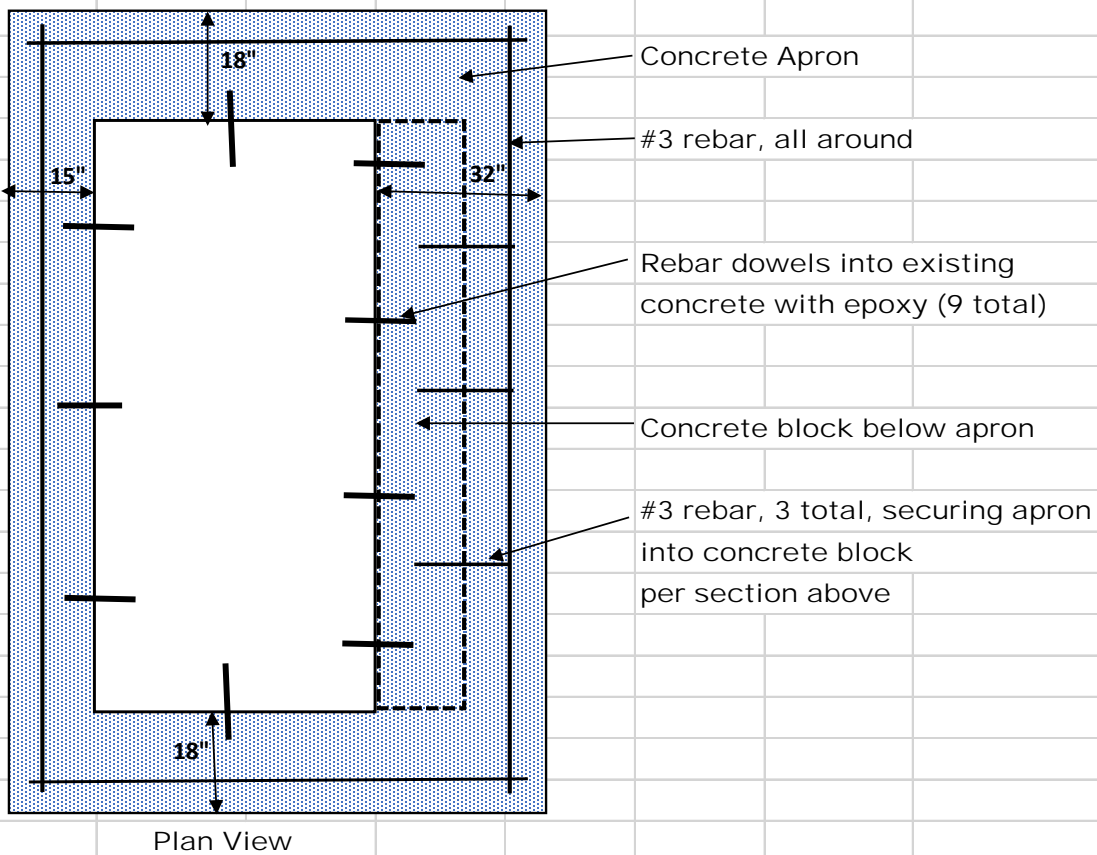
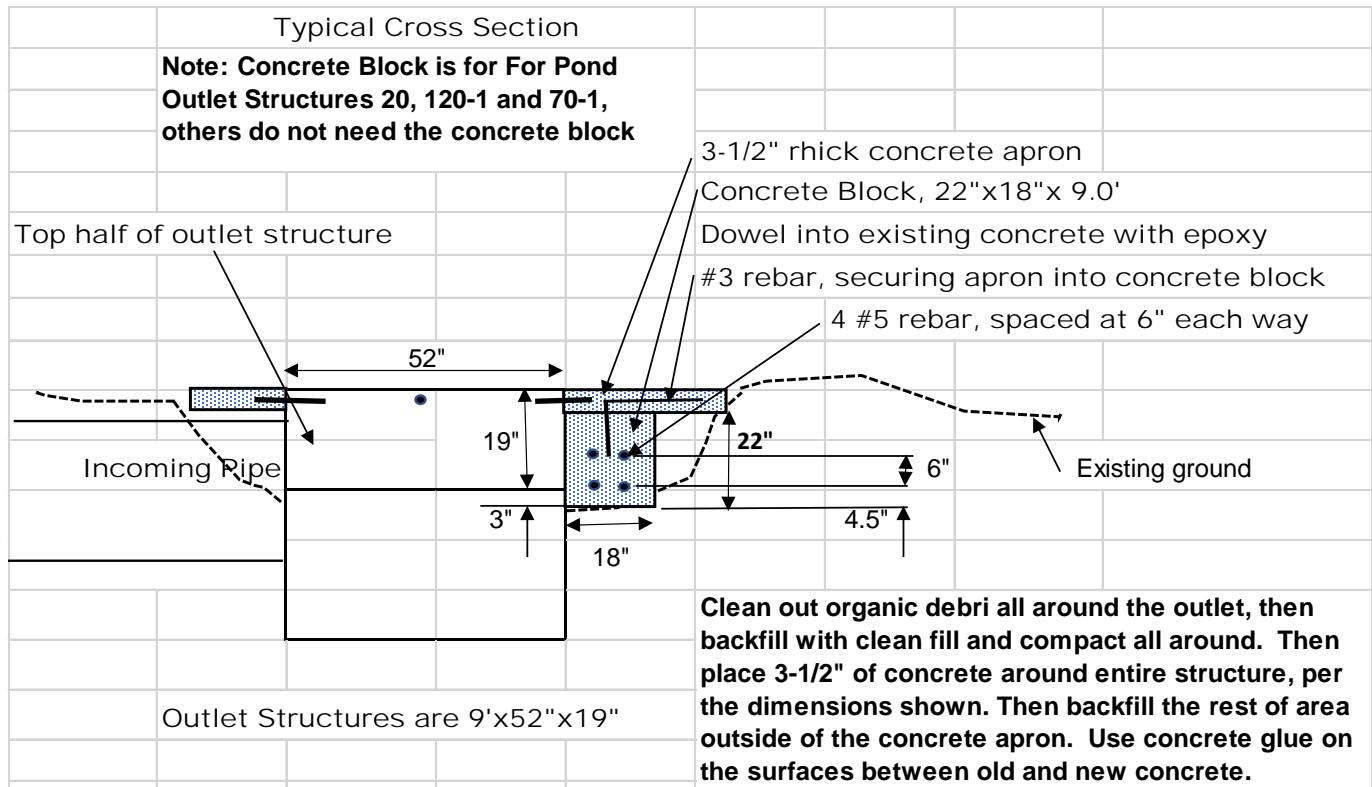
In the picture below, notice that the top cap of the outlet structure has shifted about 7 inches to the right (west) due to excessive force of incoming water.

Scope of Work: Move the outlet cap back into position. Remove vegetation debris and regrade/form the depression to allow reinforced concrete to be placed in accordance with the Plan and Section on the next page. Locally grade high area of earth deposits to the west (top photo). Finish grade should slope away from structure. Excess dirt can be spread on the pond side slope to the east.

Regrade this area to have finish grade slope away from outlet.



This is a typical plan and cross section applicable to all the pond outlet structures. The CDD will take responsibility for the solution and the contractor is not liable for future erosion that may occur.





## Pond 100 Structure 100-1

Remove any excess vegetation and fill and compact with clean dirt, per the cross section included herein but without the need for an added concrete block. The final grade should slope away from the outlet. Place any excess dirt on the side slope of the pond and grade smooth.



## Pond 100-2 Structure

Remove any excess vegetation and fill and compact with clean dirt, per the cross section included herein but without the need for an added concrete block. The final grade should slope away from the outlet. Place any excess dirt on the side slope of the pond and grade smooth.



## Pond 110 Structure

Remove any excess vegetation and fill and compact with clean dirt, per the cross section included herein but without the need for an added concrete block. The final grade should slope away from the outlet. Place any excess dirt on the side slope of the pond and grade smooth.



Outlet structure

Area to regrade,  
east of outlet  
structure



## Pond 120-1 Structure

This scope of work is basically the same as for Pond 20. See cross section with concrete block. The top slab has shifted about 4" (see picture below) and needs to be repositioned over the bottom structure with the concrete block placed on opposite side to prevent future slab movement.



Top slab has shifted to the east



Looking east



## Pond 120-2 Structure

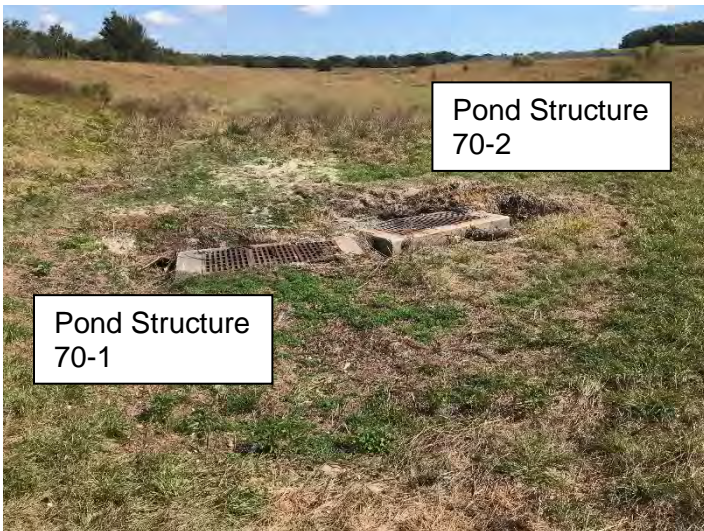
There is no anticipated work at pond structure 120-2, shown below. This is in the same vicinity and pond structure 102-1.



## Pond 70 Structures 70-1 and 70-2

For Pond Structure 70-1, This scope of work is basically the same as for Pond 20. See cross section with concrete. The top slab has shifted in both directions with one corner completely off the lower structure. and needs to be repositioned over the bottom structure with concrete place on the long side to prevent future slab movement.

For Pond Structure 70-2, the work is much less with simply regrading around the structure to fill in the voids. There is no added concrete work with this structure (no apron and no concrete block).



Pond 70 Structures 70-1 and 70-2 (cont.)

Pond Structure 70-1  
in foreground



Pond Structure 70-2



# EXHIBIT 9



**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS**

September 30, 2021

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**  
**FINANCIAL STATEMENTS**  
September 30, 2021

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors  
Cascades at Groveland Community Development District  
City of Groveland, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and each major fund of Cascades at Groveland Community Development District, City of Groveland, Florida ("District") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 - 7 and page 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2022, on our consideration of Cascades at Groveland Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cascades at Groveland Community Development District's internal control over financial reporting and compliance.

### ***Report on Other Legal and Regulatory Requirements***

We have also issued our report dated May 23, 2022 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
May 23, 2022

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

Our discussion and analysis of Cascades at Groveland Community Development District, City of Groveland, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$911,013.
- The change in the District's total net position in comparison with the prior fiscal year was (\$1,837), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$212,070. A portion of fund balance is restricted for debt service, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund. Both funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

### GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

#### Statement of Net Position

	2021	2020
Current assets	\$ 229,686	\$ 437,143
Capital assets	3,544,409	3,835,362
Total assets	<u>3,774,095</u>	<u>4,272,505</u>
Current liabilities	488,082	76,872
Long-term liabilities	2,375,000	3,282,783
Total liabilities	<u>2,863,082</u>	<u>3,359,655</u>
Net position		
Net invested in capital assets	722,409	552,579
Restricted for debt service	104,632	263,139
Unrestricted	83,972	97,132
Total net position	<u>\$ 911,013</u>	<u>\$ 912,850</u>

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

Key elements of the District's change in net position are reflected in the following table:

#### Change in Net Position

	2021	2020
Program revenues	\$ 704,490	\$ 528,030
General revenues	99	668
Total revenues	<u>704,589</u>	<u>528,698</u>
Expenses		
General government	82,229	76,425
Physical environment	335,337	326,985
Culture and recreation	-	8,330
Interest on long-term debt	141,654	181,462
Cost of issuance	147,206	-
Total expenses	<u>706,426</u>	<u>593,202</u>
Change in net position	(1,837)	(64,504)
Net position - beginning of year	912,850	977,354
Net position - end of year	<u>\$ 911,013</u>	<u>\$ 912,850</u>

# **CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2021

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$706,426, which primarily consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded primarily by special assessments.

### **GENERAL BUDGETING HIGHLIGHTS**

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures exceeded appropriations for the fiscal year ended September 30, 2021.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were higher than budgeted amounts due primarily to costs being higher than anticipated.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### Capital Assets

At September 30, 2021, the District had \$3,544,409 invested in building, equipment and infrastructure improvements for its governmental activities. More detailed information about the District's capital assets is presented in the notes of the financial statements.

#### Capital Debt

At September 30, 2021, the District had \$2,822,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION**

For the fiscal year 2022, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.



# **CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2021

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Cascades at Groveland Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, Florida 32746.

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

**STATEMENT OF NET POSITION**

September 30, 2021

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 108,613
Assessments receivable	1,193
Restricted assets:	
Investments	118,493
Assessments receivable	1,387
Capital assets:	
Depreciable	<u>3,544,409</u>
TOTAL ASSETS	<u><u>\$ 3,774,095</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 17,616
Accrued interest payable	23,466
Bonds payable, due within one year	447,000
Bonds payable, due in more than one year	<u>2,375,000</u>
TOTAL LIABILITIES	<u>2,863,082</u>
<b>NET POSITION</b>	
Net investment in capital assets	722,409
Restricted for:	
Debt service	104,632
Unrestricted	<u>83,972</u>
TOTAL NET POSITION	<u><u>\$ 911,013</u></u>

The accompanying notes are an integral part of this financial statement

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

STATEMENT OF ACTIVITIES  
Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities				
General government	\$ 82,229	\$ 82,229	\$ -	\$ -
Physical environment	335,337	31,213	-	(304,124)
Interest on long-term debt	141,654	591,048	-	449,394
Cost of issuance	147,206	-	-	(147,206)
Total governmental activities	<u>\$ 706,426</u>	<u>\$ 704,490</u>	<u>\$ -</u>	<u>(1,936)</u>
General revenues:				
				99
				<u>99</u>
				(1,837)
				<u>912,850</u>
				<u>\$ 911,013</u>

The accompanying notes are an integral part of this financial statement

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**  
**BALANCE SHEET – GOVERNMENTAL FUNDS**  
September 30, 2021

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 108,613	\$ -	\$ 108,613
Assessments receivable	1,193	-	1,193
Due from other funds	-	8,218	8,218
Restricted assets:			
Investments	-	118,493	118,493
Assessments receivable	-	1,387	1,387
<b>TOTAL ASSETS</b>	<b>\$ 109,806</b>	<b>\$ 128,098</b>	<b>\$ 237,904</b>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	\$ 17,616	\$ -	\$ 17,616
Due to other funds	8,218	-	8,218
<b>TOTAL LIABILITIES</b>	<b>25,834</b>	<b>-</b>	<b>25,834</b>
<b>FUND BALANCES</b>			
Restricted for:			
Debt service	-	128,098	128,098
Unassigned	83,972	-	83,972
<b>TOTAL FUND BALANCES</b>	<b>83,972</b>	<b>128,098</b>	<b>212,070</b>
<b>TOTAL LIABILITIES AND     FUND BALANCES</b>	<b>\$ 109,806</b>	<b>\$ 128,098</b>	<b>\$ 237,904</b>

The accompanying notes are an integral part of this financial statement

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
September 30, 2021

Total Governmental Fund Balances in the Balance Sheet, Page 10	\$	212,070
Amount reported for governmental activities in the Statement of Net Assets are different because:		
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Governmental capital assets		7,273,824
Less accumulated depreciation		(3,729,415)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued interest payable		(23,466)
Governmental bonds payable		(2,822,000)
		(2,845,466)
Net Position of Governmental Activities, Page 8	\$	911,013

The accompanying notes are an integral part of this financial statement

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2021**

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
<b>REVENUES</b>			
Special assessments	\$ 113,442	\$ 591,048	\$ 704,490
Investment earnings	11	88	99
<b>TOTAL REVENUES</b>	<u>113,453</u>	<u>591,136</u>	<u>704,589</u>
<b>EXPENDITURES</b>			
General government	82,229	-	82,229
Physical environment	44,384	-	44,384
Debt			
Principal	-	3,521,000	3,521,000
Interest expense	-	183,626	183,626
Bond issuance costs	-	147,206	147,206
<b>TOTAL EXPENDITURES</b>	<u>126,613</u>	<u>3,851,832</u>	<u>3,978,445</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	(13,160)	(3,260,696)	(3,273,856)
<b>OTHER SOURCES (USES)</b>			
Issuance of debt	-	3,053,000	3,053,000
<b>TOTAL OTHER SOURCES (USES)</b>	<u>-</u>	<u>3,053,000</u>	<u>3,053,000</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(13,160)	(207,696)	(220,856)
<b>FUND BALANCE</b>			
Beginning of year	<u>97,132</u>	<u>335,794</u>	<u>432,926</u>
End of year	<u>\$ 83,972</u>	<u>\$ 128,098</u>	<u>\$ 212,070</u>

The accompanying notes are an integral part of this financial statement

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
Year Ended September 30, 2021

Net Change in Fund Balances - Total Governmental Funds, Page 12 \$ (220,856)

Amount reported for governmental activities in the Statement of Activities  
are different because:

Repayment of long-term liabilities are reported as expenditures in the  
governmental fund financial statements, but such repayments reduce  
liabilities in the Statement of Net Position and are eliminated in the  
Statement of Activities:

Payments on long-term debt 3,521,000

Certain items reported in the Statement of Activities do not require  
the use of current financial resources and therefore are not reported  
expenditures in the governmental funds:

Provision for amortization of bond discount (7,217)

Current year provision for depreciation (290,953)

Change in accrued interest payable 49,189

Change in Net Position of Governmental Activities, Page 9 \$ (1,837)

The accompanying notes are an integral part of this financial statement

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Cascades at Groveland Community Development District ("District") was established on September 29, 2003 by the Board of County Commissioners of City of Groveland, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, under City of Groveland Ordinance 03-22. The Act provides, among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.



# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Government-Wide and Fund Financial Statements (continued)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

#### **Assessments**

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

The District reports the following major governmental fund:

##### General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

##### Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

#### **Assets, Liabilities and Net Position or Equity**

##### Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

##### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Assets, Liabilities and Net Position or Equity (continued)

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

#### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater facilities	25

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Assets, Liabilities and Net Position or Equity (continued)

##### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

##### Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

##### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### Fund Equity/Net Position (continued)

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

#### **Other Disclosures**

##### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE C - BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

### NOTE D – DEPOSITS AND INVESTMENTS

#### Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

#### Investments

The District's investments were held as follows at September 30, 2021:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First American Treasury Obligation CL Z	\$ 118,493	S&P AAAM	Weighted average of the fund portfolio: 13 days
Total Investments	<u>\$ 118,493</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

# CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2021

### NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

#### **Investments (continued)**

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in anyone issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
September 30, 2021

**NOTE E - CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Balance 10/01/2020	Increases	Decreases	Balance 09/30/2021
<b>Governmental activities:</b>				
Capital assets, being depreciated				
Stormwater facilities	\$ 7,273,824	\$ -	\$ -	\$ 7,273,824
Total capital assets, being depreciated	7,273,824	-	-	7,273,824
Less accumulated depreciation for:				
Stormwater facilities	3,438,462	290,953	-	3,729,415
Total accumulated depreciation	3,438,462	290,953	-	3,729,415
Total capital assets, being depreciated - net	3,835,362	(290,953)	-	3,544,409
Governmental activities capital assets - net	<u>\$ 3,835,362</u>	<u>\$ (290,953)</u>	<u>\$ -</u>	<u>\$ 3,544,409</u>

Depreciation expense of \$290,953 was charged to physical environment.

**NOTE F – LONG-TERM LIABILITIES**

**\$5,600,000 Capital Improvement Revenue Bonds, Series 2006** – On March 21, 2006, the District issued \$5,600,000 in Capital Improvement Revenue Bonds, Series 2006. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. The Bonds are payable in annual principal installments through May 2036. The Bonds bear interest at 5.3% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2007. In 2021, the District paid off the Series 2006 Bonds in the amount of \$3,290,000 with the issuance of the Series 2021 Debt.

**\$3,053,000 Capital Improvement Revenue Refunding Bonds, Series 2021** – On May 23, 2022, the District issued \$3,053,000 in Capital Improvement Revenue Refunding Bonds, Series 2021. The Bonds were issued to refund the District’s outstanding Capital Improvement Revenue Bonds, Series 2006 (the “Refunded Bonds”) and pay certain costs associated with the issuance of the Bonds. The Bonds are payable in annual principal installments through May 2027. The Bonds bear interest at 2.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2021.



**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
September 30, 2021

**NOTE F – LONG-TERM LIABILITIES (CONTINUED)**

The Series 2021 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2021 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2021.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2021:

	Balance 10/1/2020	Additions	Deletions	Balance 9/30/2021	Due Within One Year
Capital Improvement Revenue Bonds, Series 2006	\$ 3,290,000	\$ -	\$ 3,290,000	\$ -	\$ -
Capital Improvement Revenue Refunding Bonds, Series 2021	-	3,053,000	231,000	2,822,000	447,000
	3,290,000	3,053,000	3,521,000	2,822,000	447,000
Unamortized bond discount	(7,217)	-	(7,217)	-	-
	<u>\$ 3,282,783</u>	<u>\$ 3,053,000</u>	<u>\$ 3,513,783</u>	<u>\$ 2,822,000</u>	<u>\$ 447,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

September 30,	Principal	Interest	Total
2022	\$ 447,000	\$ 56,440	\$ 503,440
2023	456,000	47,500	503,500
2024	466,000	38,380	504,380
2025	475,000	29,060	504,060
2026	484,000	19,560	503,560
2027	494,000	9,880	503,880
	<u>\$ 2,822,000</u>	<u>\$ 200,820</u>	<u>\$ 3,022,820</u>

# **CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2021

### **NOTE G - MANAGEMENT COMPANY**

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

### **NOTE H - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**Year Ended September 30, 2021**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Special assessments	\$ 103,985	\$ 103,985	\$ 113,442	\$ 9,457
Miscellaneous revenue	-	1,489	-	(1,489)
Investment earnings	-	4	11	7
<b>TOTAL REVENUES</b>	<u>103,985</u>	<u>105,478</u>	<u>113,453</u>	<u>7,975</u>
<b>EXPENDITURES</b>				
Current				
General government	70,308	86,308	82,229	4,079
Physical environment	38,000	39,493	44,384	(4,891)
<b>TOTAL EXPENDITURES</b>	<u>108,308</u>	<u>125,801</u>	<u>126,613</u>	<u>(812)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	(4,323)	(20,323)	(13,160)	7,163
<b>OTHER FINANCING SOURCES</b>				
Carry forward surplus	4,323	20,323	-	(20,323)
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES</b>	<u>\$ -</u>	<u>\$ -</u>	(13,160)	<u>\$ (13,160)</u>
<b>FUND BALANCES</b>				
Beginning of year			<u>97,132</u>	
End of year			<u>\$ 83,972</u>	

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors, Actual general fund expenditures exceeded appropriations for the fiscal year ended September 30, 2021. The District budgeted a deficit to be funded with prior year surpluses.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were higher than budgeted amounts due primarily to costs being higher than anticipated.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS*

To the Board of Supervisors  
Cascades at Groveland Community Development District  
City of Groveland, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Cascades at Groveland Community Development District, as of September 30, 2021 and for the year ended September 30, 2021, which collectively comprise Cascades at Groveland Community Development District's basic financial statements and have issued our report thereon dated May 23, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

May 23, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF  
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE  
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors  
Cascades at Groveland Community Development District  
City of Groveland, Florida

We have examined the District's compliance with the requirements of Section 218.415, Florida Statutes with regards to the District's investments during the year ended September 30, 2021. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Cascades at Groveland Community Development District, City of Groveland, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee Hartley & Barnes, P.A.  
Fort Pierce, Florida  
May 23, 2022

Management Letter

To the Board of Supervisors  
Cascades at Groveland Community Development District  
City of Groveland, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Cascades at Groveland Community Development District (“District”) as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated May 23, 2022.

**Auditors’ Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those report, which are dated May 23, 2022, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual audit.

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.



## **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

## **Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Cascades at Groveland Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as N/A.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as N/A.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Cascades at Groveland Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$102 to \$382 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$704,490.
- c. The total amount of outstanding bonds issued by the district as \$2,822,000.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*DiBartolomeo, McBee, Hartley & Barnes*  
DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
May 23, 2022

# EXHIBIT 10

**From:** [James Pekarek](#)  
**To:** [David C. McInnes](#)  
**Subject:** Rule (2)(f) of Cascades Rules and Procedures  
**Date:** Wednesday, January 11, 2023 5:09:23 PM

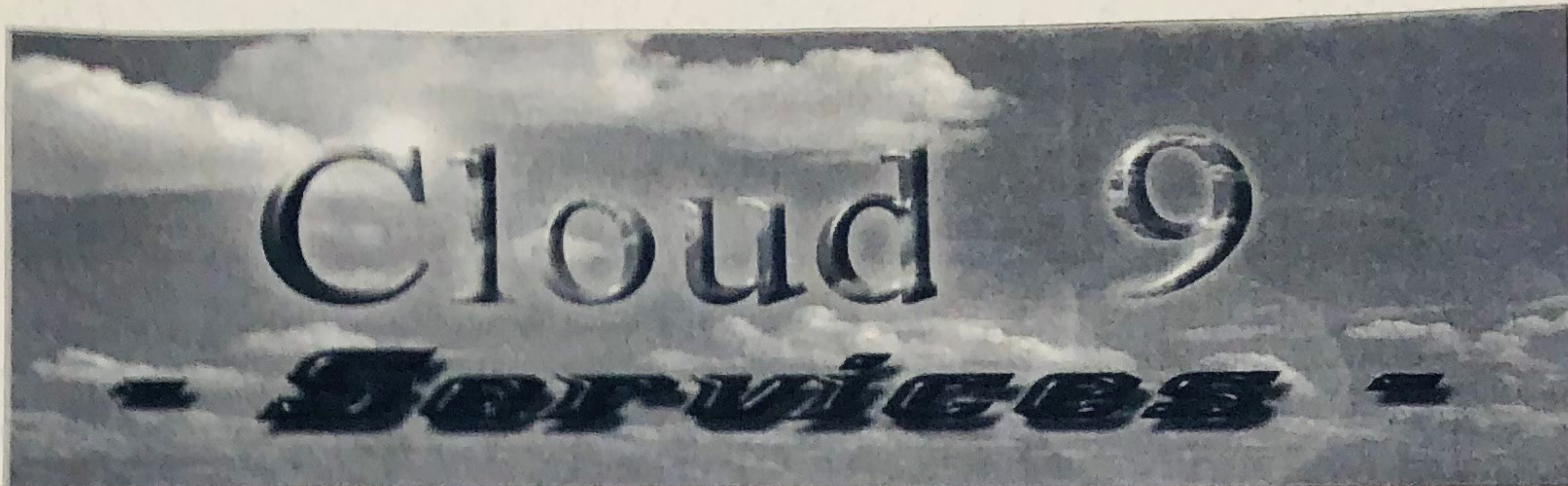
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I want to consider the following change as the second sentence to the subject rule (2)(f) at the next board meeting:

The Chairperson must pre-approve, either orally or in writing, any work done by the District Counsel and/or the District Engineer that is not related to the quarterly meetings of the CDD. The Chairperson must pre-approve the invoices involving such non-meeting related work.

Please call to discuss.

# EXHIBIT 11



Plumbing Contractor License #CFC1429310  
Underground Utility & Excavation Contractors License #CUC 1225248

**Proposal & Agreement**  
"We keep our customers happy!"

CUSTOMER NAME (COMPANY): <u>Cascades at Groveland</u>	
CUSTOMER CONTACT PERSON: <u>James</u>	JOB LOCATION: <u>Condo</u>
STREET:	STREET: <u>231 Baya Bend Rd</u>
CITY/STATE/ZIP:	CITY/STATE/ZIP: <u>Groveland FL</u>
CONTACT:	CONTACT: <u>James</u> PHONE: <u>954-644-9283</u>

WE HEREBY PROPOSE TO:

- Portal to Portal
- Cleaning Storm System
- Jet Vac 10 hrs x \$245 = \$2,450.00
- Service Truck 10 hrs x \$180 = \$1,800.00
- Dump fee full load = \$1,000.00
- for recovery fee 9.75% = \$414.37

Total = \$5,664.37

we hereby propose to furnish labor and materials - complete in accordance with the above specifications for a sum of \$ 5,664.37. Payment to be made Net # 30

12-23 DATE  
[Signature] CLOUD 9 ACCEPTANCE SIGNATURE  
Emmanuel Cavellio PRINT NAME & TITLE

Acceptance of proposal - The above prices, specifications and conditions are hereby accepted. You are authorized to do work as specified. Payment will be made as outlined above.

James P. PARET