



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

Agenda Package

***Board of Supervisors
Meeting & Budget Public
Hearing***

Date & Time:

***Wednesday
July 19, 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

[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 & Budget Public Hearing of the Board of Supervisors of the Cascades at Groveland Community Development District is scheduled for **Wednesday, July 19, 2023, at 2:00 p.m.** at the **Magnolia House Sports Pavilion, located at 100 Falling Acorn Avenue, Groveland, FL 34746.**

An 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 the District Manager at (321) 263-0132 X-193 or dmcinnes@vestapropertyservices.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, July 19, 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. Consideration & Adoption of **Resolution 2023-04**, Declaring Vacant Seat [Exhibit 1](#)
- B. Seat 4 –
- C. Oath of Office [Exhibit 2](#)
- D. Supervisor Information Sheet [Exhibit 3](#)
- E. Form 1 [Exhibit 4](#)
- F. Review Sunshine Law & Supervisor Duties [Exhibit 5](#)
- G. Consideration & Adoption of **Resolution 2023-05**, Designating Officers [Exhibit 6](#)

IV. Public Hearings

A. FY 2024 Budget Public Hearing

- 1. Open the Public Hearing
- 2. Presentation of Public Notices [Exhibit 7](#)
- 3. Presentation of FY 2023-2024 Budget [Exhibit 8](#)
- 4. Presentation of CDD Information [Exhibit 9](#)
- 5. Public Comments
- 6. Close the Public Hearing
- 7. Consideration & Adoption of **Resolution 2023-06**, Adopting Fiscal Year 2023-2024 Budget [Exhibit 10](#)

B. FY 2024 O&M Assessments Public Hearing

- 1. Open the Public Hearing
- 2. Public Comments
- 3. Close the Public Hearing
- 4. Consideration & Adoption of **Resolution 2023-07**, Annual Assessments [Exhibit 11](#)

IV. Public Hearings – continued

C. Rules of Procedure Public Hearing

1. Open the Public Hearing
2. Presentation of Public Notices [Exhibit 12](#)
3. Public Comments
4. Close the Public Hearing
5. Consideration & Adoption of **Resolution 2023-08**, Rules of Procedure [Exhibit 13](#)

V. Staff Reports

- A. District Engineer
- B. District Counsel
 1. District Dissolving Briefing [Exhibit 14](#)
- C. District Manager

VI. Business Administration

- A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held January 18, 2023 [Exhibit 15](#)
- B. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held April 19, 2023 [Exhibit 16](#)
- C. Consideration for Acceptance – The March 2023 Unaudited Financial Report [Exhibit 17](#)
- D. Consideration for Acceptance – The June 2023 Unaudited Financial Report [Exhibit 18](#)
- E. Ratification of Pond 120 Sod Invoice [Exhibit 19](#)
- F. Ratification of Power Washing Invoice from Cascades of Groveland HOA, Inc. [Exhibit 20](#)

VII. Business Items

- A. Consideration & Adoption of **Resolution 2023-09**, Designating Local Records Office [Exhibit 21](#)
- B. Consideration & Adoption of **Resolution 2023-10**, Designating Dates, Times, & Location for FY24 Meetings [Exhibit 22](#)
- C. Consideration of EVC Construction Pond 60 Proposal [Exhibit 23](#)
- D. Consideration of Chairman’s Calculation for Bond Payoff Amount [Exhibit 24](#)
- E. Consideration of LLS Tax Solutions Arbitrage Engagement Letter [Exhibit 25](#)
- F. Presentation & Acceptance of FY 2022 Annual Audited Financial Report [Exhibit 26](#)
- G. Presentation of LLS Tax Solutions Arbitrage Report [Exhibit 27](#)
- H. Discussion of District’s Cash Flow [Exhibit 28](#)
- I. Consideration of Yellowstone Pond Management Proposal [Exhibit 29](#)

VIII. Supervisors Requests

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

X. Adjournment

EXHIBIT 1

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN A CERTAIN SEAT ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Cascades at Groveland Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Lake County, Florida; and

WHEREAS, on November 8, 2022, a member for Seat #4 of the Board of Supervisors (the "Board") was to be elected by the Qualified Electors of the District, as defined in Section 190.003, Florida Statutes; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period, no Qualified Elector qualified to run for the Seat #4 for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare such unfilled seat as vacant and appoint a Qualified Elector to the vacant seat; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seat available for election as vacant.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT:

1. The following seat is hereby declared vacant as of November 22, 2018:
Seat 4 currently held by William Houppermans.
2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 19TH DAY OF JULY, 2023.

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

ATTEST:

CHAIRMAN / VICE-CHAIRMAN

SECRETARY / ASSISTANT SECRETARY

EXHIBIT 2

**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 3

Cascades at Groveland
A Community Development District

SUPERVISOR INFORMATION SHEET

Please return completed forms to Vesta
District Services 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 4

FORM 1

STATEMENT OF FINANCIAL INTERESTS

2022

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

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

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

DISCLOSURE PERIOD:

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

MANNER OF CALCULATING REPORTABLE INTERESTS:

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

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

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

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

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

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

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

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

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

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

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

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

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

NAME OF CREDITOR	ADDRESS OF CREDITOR

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

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

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

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

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

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

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

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

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

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

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

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

Candidates file this form together with their filing papers.

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

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

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

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

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

NOTICE

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

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

WHO MUST FILE FORM 1:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INSTRUCTIONS FOR COMPLETING FORM 1:

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

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

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

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

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

MANNER OF CALCULATING REPORTABLE INTEREST

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

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

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

PART B — SECONDARY SOURCES OF INCOME

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

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

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

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

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

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

Examples:

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

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

PART E — LIABILITIES

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

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

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

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

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

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

— If you received income from investments in stocks and

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

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

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

PART B — SECONDARY SOURCES OF INCOME

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

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

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

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

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

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

Examples:

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

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

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

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

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

PART E — LIABILITIES

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

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

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

EXHIBIT 5

FLORIDA COMMISSION ON ETHICS



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

2023

State of Florida
COMMISSION ON ETHICS

John Grant, *Chair*
Tampa

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

Michelle Anchors
Fort Walton Beach

William P. Cervone
Gainesville

Don Gaetz
Niceville

William N. “Willie” Meggs
Tallahassee

Ed H. Moore
Tallahassee

Wengay M. Newton, Sr.
St. Petersburg

Jim Waldman
Fort Lauderdale

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

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

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

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

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

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

2. *Unauthorized Compensation*

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

3. *Misuse of Public Position*

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

4. *Abuse of Public Position*

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

5. *Disclosure or Use of Certain Information*

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

6. *Solicitation or Acceptance of Honoraria*

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

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

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

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

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

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

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

2. *Conflicting Employment or Contractual Relationship*

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

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

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

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

- (a) When the business is rotated among all qualified suppliers in a city or county.
- (b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract.
NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.
- (c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- (d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- (e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- (f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- (g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- (h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- (i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.

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

4. *Additional Exemptions*

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

5. *Legislators Lobbying State Agencies*

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

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

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

7. *Employees Holding Office*

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

8. *Professional and Occupational Licensing Board Members*

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

9. *Contractual Services: Prohibited Employment*

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

10. *Local Government Attorneys*

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

11. *Dual Public Employment*

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

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

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

1. Anti-Nepotism Law

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

2. Additional Restrictions

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

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

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

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

2. Lobbying by Former State Employees

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

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

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

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

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

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

3. *6-Year Lobbying Ban*

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

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

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

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

4. *Additional Restrictions on Former State Employees*

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

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

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

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

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

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

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

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

F. DISCLOSURES

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

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

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

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

LOCAL OFFICERS include:

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

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

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

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

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

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

SPECIFIED STATE EMPLOYEE includes:

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

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

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

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

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

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

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

What Must Be Disclosed:

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

When to File:

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

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

Where to File:

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

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

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

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

When to File:

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

Where To File:

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

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

4. FORM 6 - Full and Public Disclosure

Who Must File:

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

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

What Must be Disclosed:

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

When and Where To File:

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

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

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

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

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

6. FORM 9 - Quarterly Gift Disclosure

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

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

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

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

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

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

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

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

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

8. FORM 30 - Donor's Quarterly Gift Disclosure

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

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

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

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

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

IV. AVAILABILITY OF FORMS

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

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

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

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

V. PENALTIES

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

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

B. Penalties for Candidates

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

C. Penalties for Former Officers and Employees

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

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

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

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

VII. COMPLAINTS

A. *Citizen Involvement*

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

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

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

B. *Referrals*

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

C. *Confidentiality*

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

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

D. How the Complaint Process Works

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

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

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

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

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

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

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

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

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

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

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

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

EXHIBIT 6

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Cascades at Groveland Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Lake County, Florida; and

WHEREAS, pursuant to the District's Rules of Procedure and Section 190.006(6), *Florida Statutes*, the Board of Supervisors ("**Board**") shall organize by electing one of its members as Chair and by electing a Secretary, and such other officers as the Board may deem necessary.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT:

1. **DISTRICT OFFICERS.** The District officers are as follows:

_____ Is appointed Chair

_____ Is appointed Vice Chair

David McInnes _____ Is appointed Secretary

Jacquelyn Leger _____ Is appointed Assistant Secretary

_____ Is appointed Assistant Secretary

_____ Is appointed Assistant Secretary

_____ Is appointed Assistant Secretary

Johanna Lee _____ Is appointed Treasurer

Bridgett Alexander _____ Is appointed Assistant Treasurer

2. **CONFLICTS.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

3. **EFFECTIVE DATE.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19th day of July, 2023

Attest:

**CASCADES AT GROVELAND COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT 7

**NOTICE OF PUBLIC HEARING TO CONSIDER
IMPOSITION OF SPECIAL ASSESSMENTS
PURSUANT TO SECTIONS 170.07
AND 190.021, FLORIDA STATUTES, BY
CASCADES AT GROVELAND COMMUNITY
DEVELOPMENT DISTRICT**

**NOTICE OF PUBLIC HEARING TO CONSIDER
ADOPTION OF ASSESSMENT ROLL PURSUANT
TO SECTION 197.3632(4)(b), FLORIDA
STATUTES, BY CASCADES AT GROVELAND
COMMUNITY DEVELOPMENT DISTRICT**

The Cascades at Groveland Community Development District (“District”) Board of Supervisors (“Board”) will hold a public hearing on **July 19, 2023 at 2:00 p.m.** at **Magnolia House Sports Pavilion**, located at **100 Falling Acorn Avenue, Groveland, FL 34746**, to consider the adoption of the budgets of the District for Fiscal Year 2023/2024, which include an assessment roll, the imposition of 2023-2024 Operations and Maintenance Assessments (“Assessments”) on benefitted lands within the District, a depiction of which lands is shown below, and to provide for the levy, collection and enforcement of the Assessments.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District’s Fiscal Year 2023/2024 proposed budget and the proposed levy of its annual recurring non-ad valorem special assessments for operation and maintenance to fund the items described in the proposed budget (the “Assessments”).

The table below presents the proposed schedule of the O&M Assessments. Amounts are preliminary and subject to change at the meeting and in any future year.

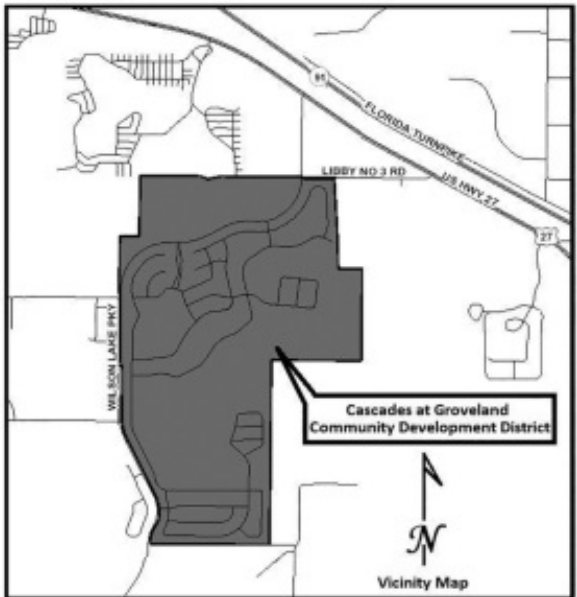
	ANNUAL ASSESSMENTS PER UNIT		
	FY 2023	FY 2024	VARIANCE
OPERATIONS & MAINTENANCE	\$85.75	\$165.31	\$79.56
DEBT SERVICE	\$496.37	\$496.37	\$0.00
TOTAL CDD ASSESSMENT	\$582.12	\$661.68	\$79.56

The O&M Assessments (in addition to debt assessments, if any) will appear on November 2023 Lake County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early. The Lake County Tax Collector will collect the assessments for all lots and parcels within the District. Failure to pay the District’s assessments will cause a tax certificate to be issued against the property which may result in a loss of title. All affected property owners have the right to appear at the public hearing and to file written objections with the District within 20 days of publication of this notice.

If any person chooses to appeal any decision of the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and should ensure that a verbatim record of the proceedings is made accordingly, which includes the testimony and evidence upon which such appeal is to be based. The public hearing may be continued to a date and time certain that will be announced at the hearing.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (321) 263-0132 ext. 734 at least two calendar days prior to the meeting.

LOCATION MAP OF DISTRICT



David McInnes
District Manager
Cascades at Groveland Community
Development District

Order ID: 7453304

* Agency Commission not included

GROSS PRICE * : \$260.68**PACKAGE NAME:** Public Hearing/Bid/Misc_Legal**NOTICE OF PUBLIC HEARING AND BOARD OF SUPERVISORS MEETING OF THE CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors (the "Board") of the Cascades at Groveland Community Development District (the "District") will hold a public hearing and a meeting on July 19, 2023 at 2:00 p.m. at Magnolia House Sports Pavilion, located at 100 Falling Acorn Avenue, Groveland, FL 34746.

The purpose of the public hearing is to receive public comments on the proposed adoption of the District's fiscal year 2023/2024 proposed budget. A meeting of the Board will also be held where the Board may consider any other business that may properly come before it. A copy of the proposed budget and the agenda may be viewed on the District's website at least 2 days before the meeting or may be obtained by contacting the District Manager's office via email at dmcinnes@vestapropertyservices.com.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. They may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or Board members may participate by speaker telephone.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's office at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Manager's office.

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

David McInnes
District Manager
6/26/2023 7453304

EXHIBIT 8

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	VARIANCE FY 2023 TO FY 2024
REVENUE				
O&M ASSESSMENT COLLECTION	\$ 92,290	\$ 92,290	\$ 122,921	\$ 30,631
FUND BALANCE FORWARD	4,580	7,315	-	(7,315)
INTEREST	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL REVENUE	96,870	99,605	122,921	23,316
1 EXPENDITURES				
2 FINANCIAL & ADMINISTRATIVE				
3 ADMINISTRATIVE SERVICES	3,000	2,400	2,400	-
4 DISTRICT MANAGEMENT	7,000	9,805	9,805	-
5 DISTRICT ENGINEER	3,000	3,000	3,000	-
6 DISCLOSURE REPORT	2,000	1,200	1,200	-
7 TRUSTEE FEES	4,140	4,140	4,150	10
9 FINANCIAL & REVENUE COLLECTION & ASSESSMENTS	3,200	6,005	6,005	-
8 ASSESSMENT ROLL	4,000	-	-	-
10 ACCOUNTING SERVICES	11,300	8,405	8,405	-
11 AUDITING SERVICES	3,700	3,600	3,600	-
12 ARBITRAGE REBATE CALCULATION	500	500	750	250
13 PUBLIC OFFICIALS LIABILITY INSURANCE	1,700	2,531	6,181	3,650
14 LEGAL ADVERTISING	1,500	1,500	1,500	-
15 DUES, LICENSES & FEES	175	175	175	-
16 TAX COLLECTOR/PROPERTY APPRIASER FEES	50	50	50	-
17 WEBSITE HOSTING, MAINTENANCE, BACKUP	2,500	2,500	2,500	-
18 CONTINGENCY	-	-	20,000	20,000
19 LEGAL COUNSEL				
20 DISTRICT COUNSEL	5,000	5,000	7,200	2,200
21 ADMIN SUBTOTAL	52,765	50,811	76,921	26,110
22				
23 FIELD EXPENDITURES				
24 STORMWATER CONTROL				
25 DRY RETENTION POND MAINTENANCE	42,305	45,700	46,000	300
26 OTHER PHYSICAL ENVIORNMENT				
27 GENERAL LIABILITY INSURANCE	1,800	3,094	-	(3,094)
28 FIELD OPERATIONS SUBTOTAL	44,105	48,794	46,000	(2,794)
29				
30 TOTAL EXPENDITURES	96,870	99,605	122,921	23,316
31				
32 EXCESS OF REVENUES OVER (UNDER) EXPEND.	-	-	-	-

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
CAPITAL RESERVE FUND (CRF)**

		FY 2024 ADOPTED
1	REVENUES	
2	SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 55,000
3	FUND BALANCE FORWARD	-
4	INTEREST EARNINGS	
5	TOTAL REVENUES	55,000
6		
7	EXPENDITURES	
8	CAPITAL PROJECTS	-
9	MISC. RESERVE	-
10	TOTAL EXPENDITURES	-
11		
12	NET CHANGE IN FUND BALANCE	55,000
13		
14	FUND BALANCE	
15	FUND BALANCE - BEGINNING	2,015
16	INCREASE (DECREASE) IN OPERATING RESERVES	55,000
17	FUND BALANCE - ENDING	\$ 57,015

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023-2024 ADOPTED BUDGET

CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	ANNUAL AMOUNT	COMMENTS/SCOPE OF SERVICE
1	EXPENDITURES		
2	FINANCIAL & ADMINISTRATIVE		
3	ADMINISTRATIVE SERVICES	2,400	Per DPFPG Contract dated 6/21/2021
4	DISTRICT MANAGEMENT	9,805	Per DPFPG Contract dated 6/21/2021 + 500 for miscellaneous
5	DISTRICT ENGINEER	3,000	2/24/2023: Per Montje Plank, if hired, his rate is \$175/hr.
6	DESSEMINATION AGENT & DISCLOSURE REPORT	1,200	Per DPFPG Contract dated 6/21/2021
7	TRUSTEE FEES	4,150	3/2: Confirmed by James Audette
8	FINANCIAL & REVENUE COLLECTION & ASSESSMENTS	6,005	Per DPFPG Contract dated 6/21/2021
10	ACCOUNTING SERVICES	8,405	Per DPFPG Contract dated 6/21/2021
11	AUDITING SERVICES	3,600	Contract with DMHB for FY ending 9/30/2023
12	ARBITRAGE REBATE CALCULATION	750	\$650 per contract with LLS Tax Solution, Inc. through 4/22/2023. Assumes increase of \$100 per year.
13	PUBLIC OFFICALS/GENERAL LIABILITY INSURANCE	6,181	Assumes a 15% rate increase over FY 2023 (Combine with line 29)
14	LEGAL ADVERTISING	1,500	
15	DUES, LICENSES & FEES	175	Fee paid to state annually
16	TAX COLLECTOR/PROPERTY APPRIASER FEES	50	
17	WEBSITE HOSTING, MAINTENANCE, BACKUP	2,500	Innersync and Vesta District Services
18	CONTINGENCY	20,000	
19	LEGAL COUNSEL		
20	DISTRICT COUNSEL	7,200	Contract with Clark and Albaugh LLP; 2/11/2023: Email from Chair Pekarek on amount
21	ADMIN SUBTOTAL	76,921	
22	FIELD EXPENDITURES		
23	STORMWATER CONTROL		
24	DRY RETENTION POND MAINTENANCE	46,000	Contract with Contours expires on 7/14/2023. Based on proposal submitted 3/11/2023)
25	OTHER PHYSICAL ENVIORNMENT		
26	GENERAL LIABILITY INSURANCE	-	
27	FIELD OPERATIONS SUBTOTAL	46,000	
28	TOTAL EXPENDITURES	122,921	

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
ASSESSMENT ALLOCATION**

TOTAL O&M & CRF BUDGET	\$177,921.00
COLLECTION COSTS	\$3,785.55
EARLY PAYMENT DISCOUNT	\$7,571.11
TOTAL GROSS O&M ASSESSMENT	\$189,277.66

LOT TYPE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT			ANNUAL ASSESSMENTS PER UNIT		
	O&M	SERIES 2021 DEBT SERVICE ⁽¹⁾	ERU FACTOR	TOTAL ERU's	TOTAL O&M BUDGET	O&M ⁽²⁾	SERIES 2021 DEBT SERVICE ⁽³⁾	TOTAL ⁽⁴⁾
PLATTED RESIDENTIAL UNIT	1145	1054	1.0	1145.0	\$189,277.66	\$165.31	\$496.37	\$661.68
	1145	1054		1145.0	\$189,277.66			
					LESS: Lake County Collection Costs (2%) and Early Payment Discounts (4%):			-\$11,356.66
					Net Revenue to be Collected			\$177,921.00

	ANNUAL ASSESSMENTS PER UNIT		
	FY 2023	FY 2024	VARIANCE
OPERATIONS & MAINTENANCE	\$85.75	\$165.31	\$79.56
DEBT SERVICE	\$496.37	\$496.37	\$0.00
TOTAL CDD ASSESSMENT	\$582.12	\$661.68	\$79.56

⁽¹⁾ Reflects the total number of lots with Series 2021 debt outstanding.

⁽²⁾ Reflects O&M assessment per unit approved by the Board of Supervisors.

⁽³⁾ Annual debt service assessments per unit adopted in connection with the Series 2021 refunding bond issuance. Annual Assessments includes principal, interest, Lake County collection costs and early payment discounts.

⁽⁴⁾ Annual assessments that will appear on the November, 2023 Lake County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
DEBT SERVICE REQUIREMENTS**

	Series 2021
REVENUES	
SPECIAL ASSESSMENTS (NET)	\$ 499,060
TOTAL REVENUES	499,060
EXPENDITURES	
INTEREST EXPENSE	
5/1/2024	18,860
11/1/2024	14,200
PRINCIPAL EXPENSE	
5/1/2024	466,000
TOTAL EXPENDITURES	499,060
EXCESS OF REVENUES OVER EXPENDITURES	\$ -

NET DEBT SERVICE	\$ 499,060.00
COLLECTION COST & EARLY PMT. DISCOUNT	\$ 31,854.89
GROSS DEBT SERVICE ASSESSMENTS	\$ 530,914.89

**The Cascades at Groveland CDD
Capital Improvement Revenue Refunding Bond Series 2021
Assessment Schedule**


Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Amount Outstanding
						1,886,000
5/1/2024	466,000	2.000%	18,860	484,860		1,420,000
11/1/2024	-	2.000%	14,200	14,200	499,060	1,420,000
5/1/2025	475,000	2.000%	14,200	489,200		945,000
11/1/2025	-	2.000%	9,450	9,450	498,650	945,000
5/1/2026	484,000	2.000%	9,450	493,450		461,000
11/1/2026	-	2.000%	4,610	4,610	498,060	461,000
5/1/2027	461,000	2.000%	4,610	465,610	465,610	-
Total	1,886,000		75,380	1,961,380	1,961,380	

MAXIMUM ANNUAL DEBT SERVICE: \$499,060

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

EXHIBIT 9




Cascades at Groveland Community Development District (CDD)

What is the CDD?

A special purpose government body created under Florida Law responsible for paying off the public bond used to initially construct the basic infrastructure of the community. The CDD is also responsible for the maintenance of certain improvements, infrastructure, and facilities within the District. Namely:

- Management and maintenance of the storm water retention ponds
- Maintenance of the street and parking lot inlets, pipes, and outlet structures that feed the retention ponds

<https://www.cascadesatgrovelandcdd.org/>




Cascades at Groveland Community Development District (CDD)

The CDD is comprised of 5 Supervisors that are residents of the community. They are elected to four-year terms.

- James Pekarek, Chairperson
- Patrick Hession, Vice Chairman
- Dusty Jackson, Supervisor
- Alan Martin, Supervisor
- Bill Houppermans, Supervisor

Every Trilogy/Cascades of Groveland HOA homeowner is also part of the Cascades CDD. The Cascades HOA & CDD have the same “members.” Every homeowner pays for the CDD in their annual property tax bills paid to Lake County.



Cascades at Groveland Community Development District (CDD)

In addition, The CDD is required to have:

- A District Management firm: Vesta Property Services; David McInnes
- A District Counsel, Scott Clark
- A District Engineer, CFEC, Montje Plank

Cascades at Groveland Community Development District (CDD)

CDD Areas of Responsibility



Cascades at Groveland Community Development District (CDD)

CDD Areas of Responsibility





Cascades at Groveland Community Development District (CDD)


Management of the Bond Debt payoff

Last year the CDD Board refinanced the \$2.1M bond debt going from 5.375% interest to 2.0%.

Current assessment on each parcel's property tax bill is \$582.12 consisting of:

- \$496.37 Debt Service assessment
- \$ 85.75 Operations and Maintenance
 - Landscaping services of the retention ponds
 - Maintenance of facilities

The action and other assessment and budgeting revisions resulted in the projected payoff date to be in 2027 instead of 2037.



Cascades at Groveland
Community Development District (CDD)

Debt Service Payoff

Homeowners can pay off the debt associated with your property. Last September 1, 2022 the payoff amount was \$2,094.48.

This years' amount is projected to be \$1709.44. This needs to be paid by September 1, 2023, so best to wait until mid-August if you choose to pay this off. See the CDD website for instructions on who to contact for paying this off.

There is a \$95 fee to pay off your debt early.

If you pay the debt off or if you have already paid off your debt, you will still have CDD operations and maintenance on your property tax bill.

Cascades at Groveland Community Development District (CDD)

Facility Maintenance – Project 1 (\$14,600):

Last year we had significant volumes of rain from the two hurricanes and other storm systems. Six of our outlet structures experienced severe erosion.

Pond 20, Notice that the entire top half of the structure shifted 6-8”.



Cascades at Groveland Community Development District (CDD)

Pond 100, two
structures with
significant erosion
around the inlets



Cascades at Groveland Community Development District (CDD)

Pond 110



Pond 120

This structure shifted as well requiring
the deepened footing



Cascades at Groveland Community Development District (CDD)



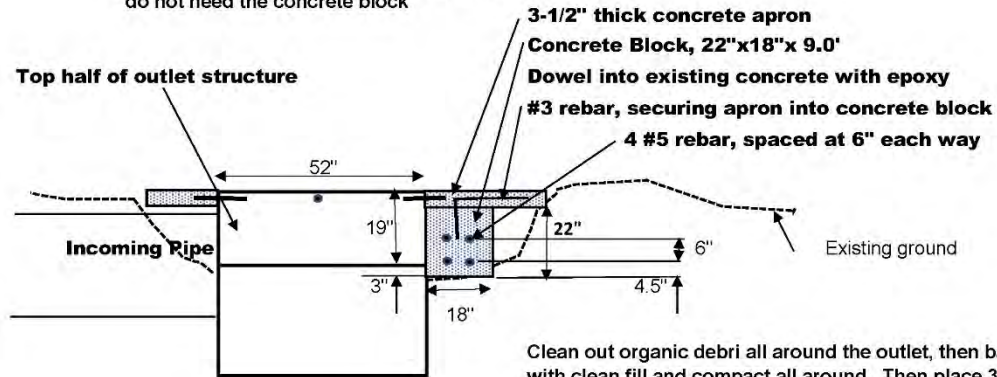
Pond 70
This structure shifted as well requiring
the deepened footing



Cascades at Groveland Community Development District (CDD)

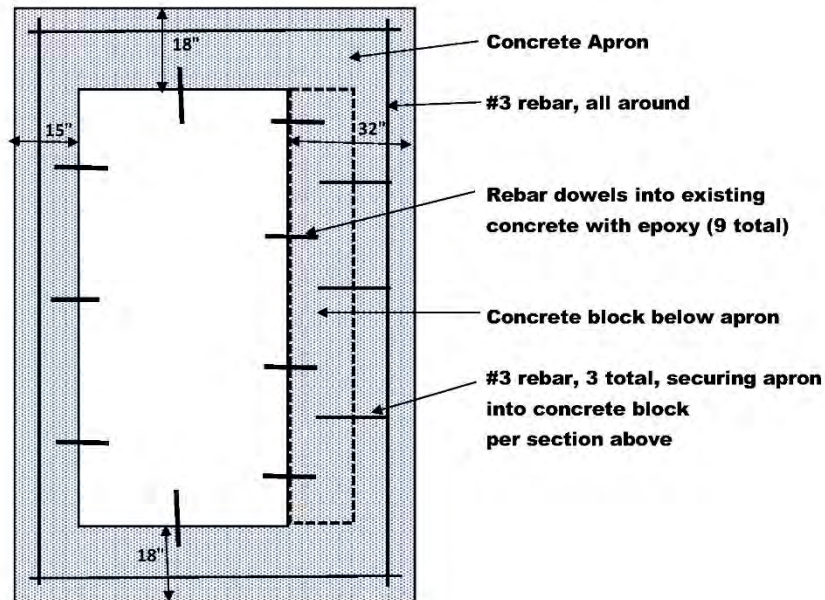
Typical Cross Section

Note: Concrete Block is for For Pond
Outlet Structures 20, 120-1 and 70-1, others
do not need the concrete block



Outlet Structures are 9'x52"x19"

Clean out organic debris all around the outlet, then backfill with clean fill and compact all around. Then place 3-1/2" of concrete around entire structure, per the dimensions shown. Then backfill the rest of area outside of the concrete apron. Use concrete glue on the surfaces between old and new concrete.



Plan View

Cascades at Groveland Community Development District (CDD)



Pond 20, Deepened footing and added rock



Pond 100-1

Cascades at Groveland Community Development District (CDD)



Pond 100-2



Pond 110



Cascades at Groveland Community Development District (CDD)



Pond 120, deepened footing and added rock




Pond 70, deepened footing

Cascades at Groveland Community Development District (CDD)

Project 2 (\$400):

Pond 50 – Hole Depression,
Fill with 6” of concrete and
Compacted backfill.





Cascades at Groveland Community Development District (CDD)

Project 3 (\$32,467):

Pond 20, Outlet Structure D308.

The entire Magnolia House parking lot, the open common area land below the clubhouse and some street drainage all drain to this one inlet.

Prior fixes in this area some years back included placing thick sod after the regrading effort. Big Mistake, the sod base was very thick dirt made up of organic material that has turned into non drainage “muck.”

Cascades at Groveland Community Development District (CDD)

Pond 20, outlet D308



Cascades at Groveland Community Development District (CDD)

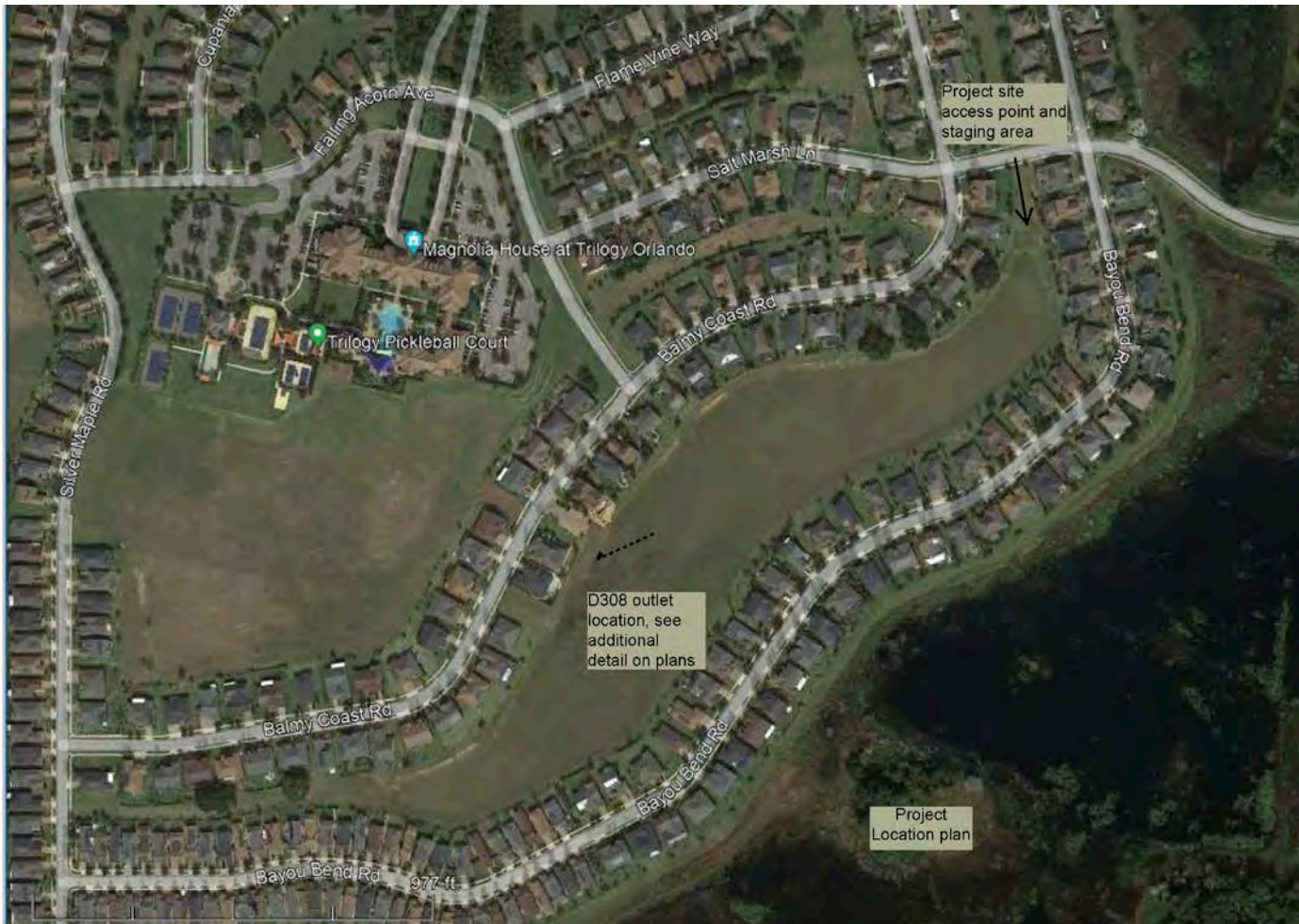
Pond 20, Outlet D308



Cascades at Groveland Community Development District (CDD)

Solutions: Pond 20, Outlet structure D308

First phase is to install an underdrain system to dewater the area.

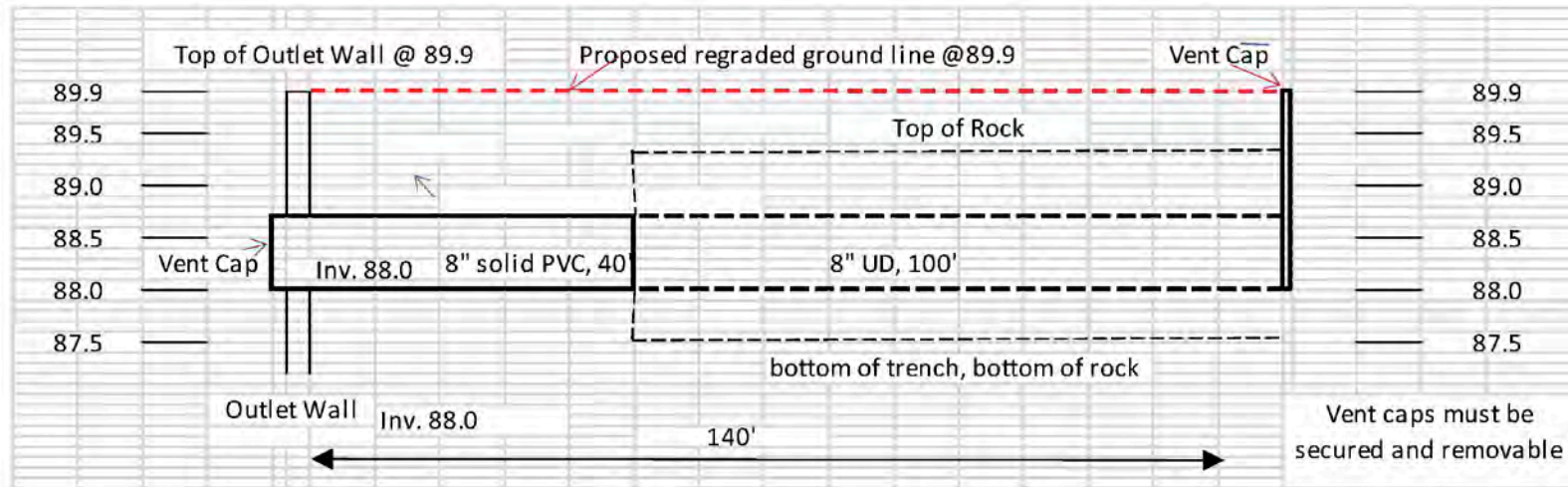


Cascades at Groveland Community Development District (CDD)

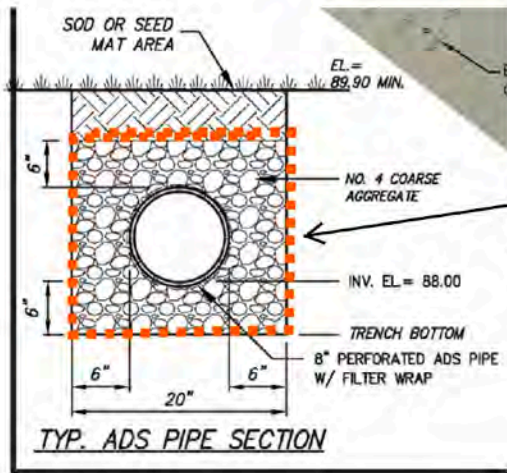


Second phase is to remove the bad soils (red area) and then regrade the area (white box)

Cascades at Groveland Community Development District (CDD)



Note: Horizontal and Vertical scales are distorted for clarity



Filter fabric around trench



8" Vent Cap, heavy duty polyolefin grate or equal. Needs to be secured down to withstand an outflow and removable.

Cascades at Groveland Community Development District (CDD)



Cascades at Groveland Community Development District (CDD)



Cascades at Groveland Community Development District (CDD)



Cascades at Groveland Community Development District (CDD)



Cascades at Groveland Community Development District (CDD)



Cascades at Groveland Community Development District (CDD)



Cascades at Groveland Community Development District (CDD)



Cascades at Groveland Community Development District (CDD)



Cascades at Groveland Community Development District (CDD)

Project 4 (\$4,600):

Pond 60, collapsed
structure downstream of
outlet grate



Cascades at Groveland Community Development District (CDD)

Pond 60 Solution

Fill the washed- out void with rock with a heavy geofabric on the bottom to prevent future wash out. Top layers of rock will be large rock called rip-rap 4"-6" to withstand a heavy flow of rain water.



Cascades at Groveland Community Development District (CDD)






Cascades at Groveland Community Development District (CDD)

Budgeting. The severe erosion at the six outlet structures used up all the CDD reserve funds for this fiscal year.

Typically, the CDD would like to have approximately \$30k available at the end of the fiscal year (Oct. 1, 2023) in order to pay bills (landscaping, district manager, district counsel, and district engineer) for the months of Oct., Nov. and Dec. 2023 since there is gap from the start of the fiscal year (Oct. 1, 2023) until tax monies start becoming available.

With the added expense of the Pond 20 and Pond 60 work (approximately \$37k), the CDD will need to monitor expenses closely during October and until tax proceeds start to come in during November. The CDD was originally going to request a loan from the HOA. This is no longer the case due to administrative complexities.




Cascades at Groveland Community Development District (CDD)

Managing the CDD Debt

The CDD is very astute in managing money. In 2019, the CDD had over \$600,000 in reserve money built up over the years. The CDD Board of Supervisors decided in November 2019 to pay down the debt using \$590,000 of reserve monies. This saved the community 5.375% interest on \$590,000 for two years and another 2.0% interest for the last two years. This alone saved the community over \$65,000 in interest expenses.


For the CDD, keeping the reserve money balance low results in savings in interest expenses to the community. The challenge is how much to budget for unforeseen circumstances.



Cascades at Groveland Community Development District (CDD)

The \$590,000 payment on the debt, together with the refinancing of the debt from 5.375% to 2.00% along with the yearly payment set at \$496.37 results in having the debt paid off in 2027 instead of 2037.

The CDD can be disbanded once the debt is paid off and the management of the ponds and drainage systems would transfer to the HOA. The fixed costs for the CDD District Manager, District Counsel, District Engineer and Accounting/Auditing are about \$50,000/year. Being able to disband the CDD 10 years earlier will ultimately save the community \$500,000.




Cascades at Groveland Community Development District (CDD)

The next budget cycle is from Oct. 1, 2023 to Sept. 30, 2024. The CDD Board is proposing a reserve and contingency budget of \$75,000 for the next fiscal year. This will allow the CDD to have enough funds to cover the budget gap and also new unforeseen circumstances for two hurricane seasons (this year and next).

Current yearly dues are \$582.12. Inflation and the increase in reserve funding will raise the assessment \$79.56/year (\$6.63/month) for a new total of \$661.68/year per household. The proposed budget will be discussed and finalized at the next CDD meeting on July 19, 2023.

If you have paid off your CDD loan debt, the operations and maintenance assessment will go from \$85.75 to \$165.31 per year on next years' property tax bill.



Cascades at Groveland
Community Development District (CDD)

Thank You

EXHIBIT 10

RESOLUTION 2023-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024

WHEREAS, the District Manager has, prior to the fifteenth (15th) day of June, 2023, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Cascades at Groveland Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set July 19, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the Office of the District Treasurer and the Office of the Recording Secretary, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager’s Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.
- c. That the adopted budget, as amended, shall be maintained in the Office of the District Treasurer and the District Recording Secretary and identified as “The Budget for Cascades at Groveland Community Development District for the Fiscal Year Ending September 30, 2024”, as adopted by the Board of Supervisors on July 19, 2023.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Cascades at Groveland Community Development District, for the Fiscal Year beginning October 1, 2023, and ending September 30, 2024, the sum of \$ 676,981 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ <u>122,921</u>
RESERVE FUND	\$ <u>55,000</u>
DEBT SERVICE FUND	\$ <u>499,060</u>
TOTAL ALL FUNDS	\$ <u>676,981</u>

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars (\$10,000) or have the effect of causing more

than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 19th day of July, 2023.

ATTEST:

**BOARD OF SUPERVISORS OF THE
CASCADES AT GROVELAND
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____

Its: _____

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	VARIANCE FY 2023 TO FY 2024
REVENUE				
O&M ASSESSMENT COLLECTION	\$ 92,290	\$ 92,290	\$ 122,921	\$ 30,631
FUND BALANCE FORWARD	4,580	7,315	-	(7,315)
INTEREST	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL REVENUE	96,870	99,605	122,921	23,316
1 EXPENDITURES				
2 FINANCIAL & ADMINISTRATIVE				
3 ADMINISTRATIVE SERVICES	3,000	2,400	2,400	-
4 DISTRICT MANAGEMENT	7,000	9,805	9,805	-
5 DISTRICT ENGINEER	3,000	3,000	3,000	-
6 DISCLOSURE REPORT	2,000	1,200	1,200	-
7 TRUSTEE FEES	4,140	4,140	4,150	10
9 FINANCIAL & REVENUE COLLECTION & ASSESSMENTS	3,200	6,005	6,005	-
8 ASSESSMENT ROLL	4,000	-	-	-
10 ACCOUNTING SERVICES	11,300	8,405	8,405	-
11 AUDITING SERVICES	3,700	3,600	3,600	-
12 ARBITRAGE REBATE CALCULATION	500	500	750	250
13 PUBLIC OFFICIALS LIABILITY INSURANCE	1,700	2,531	6,181	3,650
14 LEGAL ADVERTISING	1,500	1,500	1,500	-
15 DUES, LICENSES & FEES	175	175	175	-
16 TAX COLLECTOR/PROPERTY APPRIASER FEES	50	50	50	-
17 WEBSITE HOSTING, MAINTENANCE, BACKUP	2,500	2,500	2,500	-
18 CONTINGENCY	-	-	20,000	20,000
19 LEGAL COUNSEL				
20 DISTRICT COUNSEL	5,000	5,000	7,200	2,200
21 ADMIN SUBTOTAL	52,765	50,811	76,921	26,110
22				
23 FIELD EXPENDITURES				
24 STORMWATER CONTROL				
25 DRY RETENTION POND MAINTENANCE	42,305	45,700	46,000	300
26 OTHER PHYSICAL ENVIORNMENT				
27 GENERAL LIABILITY INSURANCE	1,800	3,094	-	(3,094)
28 FIELD OPERATIONS SUBTOTAL	44,105	48,794	46,000	(2,794)
29				
30 TOTAL EXPENDITURES	96,870	99,605	122,921	23,316
31				
32 EXCESS OF REVENUES OVER (UNDER) EXPEND.	-	-	-	-

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
CAPITAL RESERVE FUND (CRF)**

		FY 2024 ADOPTED
1	REVENUES	
2	SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 55,000
3	FUND BALANCE FORWARD	-
4	INTEREST EARNINGS	
5	TOTAL REVENUES	55,000
6		
7	EXPENDITURES	
8	CAPITAL PROJECTS	-
9	MISC. RESERVE	-
10	TOTAL EXPENDITURES	-
11		
12	NET CHANGE IN FUND BALANCE	55,000
13		
14	FUND BALANCE	
15	FUND BALANCE - BEGINNING	2,015
16	INCREASE (DECREASE) IN OPERATING RESERVES	55,000
17	FUND BALANCE - ENDING	\$ 57,015

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023-2024 ADOPTED BUDGET

CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	ANNUAL AMOUNT	COMMENTS/SCOPE OF SERVICE
1	EXPENDITURES		
2	FINANCIAL & ADMINISTRATIVE		
3	ADMINISTRATIVE SERVICES	2,400	Per DPFPG Contract dated 6/21/2021
4	DISTRICT MANAGEMENT	9,805	Per DPFPG Contract dated 6/21/2021 + 500 for miscellaneous
5	DISTRICT ENGINEER	3,000	2/24/2023: Per Montje Plank, if hired, his rate is \$175/hr.
6	DESSEMINATION AGENT & DISCLOSURE REPORT	1,200	Per DPFPG Contract dated 6/21/2021
7	TRUSTEE FEES	4,150	3/2: Confirmed by James Audette
8	FINANCIAL & REVENUE COLLECTION & ASSESSMENTS	6,005	Per DPFPG Contract dated 6/21/2021
10	ACCOUNTING SERVICES	8,405	Per DPFPG Contract dated 6/21/2021
11	AUDITING SERVICES	3,600	Contract with DMHB for FY ending 9/30/2023
12	ARBITRAGE REBATE CALCULATION	750	\$650 per contract with LLS Tax Solution, Inc. through 4/22/2023. Assumes increase of \$100 per year.
13	PUBLIC OFFICALS/GENERAL LIABILITY INSURANCE	6,181	Assumes a 15% rate increase over FY 2023 (Combine with line 29)
14	LEGAL ADVERTISING	1,500	
15	DUES, LICENSES & FEES	175	Fee paid to state annually
16	TAX COLLECTOR/PROPERTY APPRIASER FEES	50	
17	WEBSITE HOSTING, MAINTENANCE, BACKUP	2,500	Innersync and Vesta District Services
18	CONTINGENCY	20,000	
19	LEGAL COUNSEL		
20	DISTRICT COUNSEL	7,200	Contract with Clark and Albaugh LLP; 2/11/2023: Email from Chair Pekarek on amount
21	ADMIN SUBTOTAL	76,921	
22	FIELD EXPENDITURES		
23	STORMWATER CONTROL		
24	DRY RETENTION POND MAINTENANCE	46,000	Contract with Contours expires on 7/14/2023. Based on proposal submitted 3/11/2023)
25	OTHER PHYSICAL ENVIORNMENT		
26	GENERAL LIABILITY INSURANCE	-	
27	FIELD OPERATIONS SUBTOTAL	46,000	
28	TOTAL EXPENDITURES	122,921	

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
ASSESSMENT ALLOCATION**

TOTAL O&M & CRF BUDGET	\$177,921.00
COLLECTION COSTS	\$3,785.55
EARLY PAYMENT DISCOUNT	\$7,571.11
TOTAL GROSS O&M ASSESSMENT	\$189,277.66

LOT TYPE	UNITS ASSESSED	
	O&M	SERIES 2021 DEBT SERVICE ⁽¹⁾
PLATTED RESIDENTIAL UNIT	1145	1054
	1145	1054

ALLOCATION OF O&M ASSESSMENT		
ERU FACTOR	TOTAL ERU's	TOTAL O&M BUDGET
1.0	1145.0	\$189,277.66
	1145.0	\$189,277.66

ANNUAL ASSESSMENTS PER UNIT		
O&M ⁽²⁾	SERIES 2021 DEBT SERVICE ⁽³⁾	TOTAL ⁽⁴⁾
\$165.31	\$496.37	\$661.68

LESS: Lake County Collection Costs (2%) and Early Payment Discounts (4%): -\$11,356.66
Net Revenue to be Collected **\$177,921.00**

	ANNUAL ASSESSMENTS PER UNIT		
	FY 2023	FY 2024	VARIANCE
OPERATIONS & MAINTENANCE	\$85.75	\$165.31	\$79.56
DEBT SERVICE	\$496.37	\$496.37	\$0.00
TOTAL CDD ASSESSMENT	\$582.12	\$661.68	\$79.56

⁽¹⁾ Reflects the total number of lots with Series 2021 debt outstanding.

⁽²⁾ Reflects O&M assessment per unit approved by the Board of Supervisors.

⁽³⁾ Annual debt service assessments per unit adopted in connection with the Series 2021 refunding bond issuance. Annual Assessments includes principal, interest, Lake County collection costs and early payment discounts.

⁽⁴⁾ Annual assessments that will appear on the November, 2023 Lake County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
DEBT SERVICE REQUIREMENTS**

	Series 2021
REVENUES	
SPECIAL ASSESSMENTS (NET)	\$ 499,060
TOTAL REVENUES	499,060
EXPENDITURES	
INTEREST EXPENSE	
5/1/2024	18,860
11/1/2024	14,200
PRINCIPAL EXPENSE	
5/1/2024	466,000
TOTAL EXPENDITURES	499,060
EXCESS OF REVENUES OVER EXPENDITURES	\$ -

NET DEBT SERVICE	\$ 499,060.00
COLLECTION COST & EARLY PMT. DISCOUNT	\$ 31,854.89
GROSS DEBT SERVICE ASSESSMENTS	\$ 530,914.89

**The Cascades at Groveland CDD
Capital Improvement Revenue Refunding Bond Series 2021
Assessment Schedule**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Amount Outstanding
						1,886,000
5/1/2024	466,000	2.000%	18,860	484,860		1,420,000
11/1/2024	-	2.000%	14,200	14,200	499,060	1,420,000
5/1/2025	475,000	2.000%	14,200	489,200		945,000
11/1/2025	-	2.000%	9,450	9,450	498,650	945,000
5/1/2026	484,000	2.000%	9,450	493,450		461,000
11/1/2026	-	2.000%	4,610	4,610	498,060	461,000
5/1/2027	461,000	2.000%	4,610	465,610	465,610	-
Total	1,886,000		75,380	1,961,380	1,961,380	

MAXIMUM ANNUAL DEBT SERVICE: \$499,060

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

EXHIBIT 11

RESOLUTION 2023-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Cascades at Groveland Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2024 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2024; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the district; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefited lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, which the District now desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of Lake County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Cascades at Groveland Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the Polk County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interest of the District to permit the District Manager to amend the Assessment Roll, certified to the Polk County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for Polk County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands is shown in Exhibit "B."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefited lands within the District in accordance with Exhibit "B."

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as Lake County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform Method, as indicated on Exhibit "B."

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the Lake County Tax Collector and shall be collected by Lake County Tax Collector in the same manner and time as Lake County taxes. The proceeds therefrom shall be paid to the Cascades at Groveland Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the Lake County property roll by the Property Appraiser after

the date of this Resolution; and shall amend the District’s Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the Lake County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Cascades at Groveland Community Development District.

PASSED AND ADOPTED this 19th day of July, 2023.

ATTEST:

**BOARD OF SUPERVISORS OF THE
CASCADES AT GROVELAND
COMMUNITY DEVELOPMENT
DISTRICT**

Assistant Secretary

By: _____

Its: _____

EXHIBIT “A”

[insert Operations and Maintenance Budget]

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2022 ADOPTED	FY 2023 ADOPTED	FY 2024 ADOPTED	VARIANCE FY 2023 TO FY 2024
REVENUE				
O&M ASSESSMENT COLLECTION	\$ 92,290	\$ 92,290	\$ 122,921	\$ 30,631
FUND BALANCE FORWARD	4,580	7,315	-	(7,315)
INTEREST	-	-	-	-
MISCELLANEOUS REVENUE	-	-	-	-
TOTAL REVENUE	96,870	99,605	122,921	23,316
1 EXPENDITURES				
2 FINANCIAL & ADMINISTRATIVE				
3 ADMINISTRATIVE SERVICES	3,000	2,400	2,400	-
4 DISTRICT MANAGEMENT	7,000	9,805	9,805	-
5 DISTRICT ENGINEER	3,000	3,000	3,000	-
6 DISCLOSURE REPORT	2,000	1,200	1,200	-
7 TRUSTEE FEES	4,140	4,140	4,150	10
9 FINANCIAL & REVENUE COLLECTION & ASSESSMENTS	3,200	6,005	6,005	-
8 ASSESSMENT ROLL	4,000	-	-	-
10 ACCOUNTING SERVICES	11,300	8,405	8,405	-
11 AUDITING SERVICES	3,700	3,600	3,600	-
12 ARBITRAGE REBATE CALCULATION	500	500	750	250
13 PUBLIC OFFICIALS LIABILITY INSURANCE	1,700	2,531	6,181	3,650
14 LEGAL ADVERTISING	1,500	1,500	1,500	-
15 DUES, LICENSES & FEES	175	175	175	-
16 TAX COLLECTOR/PROPERTY APPRIASER FEES	50	50	50	-
17 WEBSITE HOSTING, MAINTENANCE, BACKUP	2,500	2,500	2,500	-
18 CONTINGENCY	-	-	20,000	20,000
19 LEGAL COUNSEL				
20 DISTRICT COUNSEL	5,000	5,000	7,200	2,200
21 ADMIN SUBTOTAL	52,765	50,811	76,921	26,110
22				
23 FIELD EXPENDITURES				
24 STORMWATER CONTROL				
25 DRY RETENTION POND MAINTENANCE	42,305	45,700	46,000	300
26 OTHER PHYSICAL ENVIORNMENT				
27 GENERAL LIABILITY INSURANCE	1,800	3,094	-	(3,094)
28 FIELD OPERATIONS SUBTOTAL	44,105	48,794	46,000	(2,794)
29				
30 TOTAL EXPENDITURES	96,870	99,605	122,921	23,316
31				
32 EXCESS OF REVENUES OVER (UNDER) EXPEND.	-	-	-	-

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
CAPITAL RESERVE FUND (CRF)**

		FY 2024 ADOPTED
1	REVENUES	
2	SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 55,000
3	FUND BALANCE FORWARD	-
4	INTEREST EARNINGS	
5	TOTAL REVENUES	55,000
6		
7	EXPENDITURES	
8	CAPITAL PROJECTS	-
9	MISC. RESERVE	-
10	TOTAL EXPENDITURES	-
11		
12	NET CHANGE IN FUND BALANCE	55,000
13		
14	FUND BALANCE	
15	FUND BALANCE - BEGINNING	2,015
16	INCREASE (DECREASE) IN OPERATING RESERVES	55,000
17	FUND BALANCE - ENDING	\$ 57,015

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023-2024 ADOPTED BUDGET

CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	ANNUAL AMOUNT	COMMENTS/SCOPE OF SERVICE
1	EXPENDITURES		
2	FINANCIAL & ADMINISTRATIVE		
3	ADMINISTRATIVE SERVICES	2,400	Per DPFPG Contract dated 6/21/2021
4	DISTRICT MANAGEMENT	9,805	Per DPFPG Contract dated 6/21/2021 + 500 for miscellaneous
5	DISTRICT ENGINEER	3,000	2/24/2023: Per Montje Plank, if hired, his rate is \$175/hr.
6	DESSEMINATION AGENT & DISCLOSURE REPORT	1,200	Per DPFPG Contract dated 6/21/2021
7	TRUSTEE FEES	4,150	3/2: Confirmed by James Audette
8	FINANCIAL & REVENUE COLLECTION & ASSESSMENTS	6,005	Per DPFPG Contract dated 6/21/2021
10	ACCOUNTING SERVICES	8,405	Per DPFPG Contract dated 6/21/2021
11	AUDITING SERVICES	3,600	Contract with DMHB for FY ending 9/30/2023
12	ARBITRAGE REBATE CALCULATION	750	\$650 per contract with LLS Tax Solution, Inc. through 4/22/2023. Assumes increase of \$100 per year.
13	PUBLIC OFFICALS/GENERAL LIABILITY INSURANCE	6,181	Assumes a 15% rate increase over FY 2023 (Combine with line 29)
14	LEGAL ADVERTISING	1,500	
15	DUES, LICENSES & FEES	175	Fee paid to state annually
16	TAX COLLECTOR/PROPERTY APPRIASER FEES	50	
17	WEBSITE HOSTING, MAINTENANCE, BACKUP	2,500	Innersync and Vesta District Services
18	CONTINGENCY	20,000	
19	LEGAL COUNSEL		
20	DISTRICT COUNSEL	7,200	Contract with Clark and Albaugh LLP; 2/11/2023: Email from Chair Pekarek on amount
21	ADMIN SUBTOTAL	76,921	
22	FIELD EXPENDITURES		
23	STORMWATER CONTROL		
24	DRY RETENTION POND MAINTENANCE	46,000	Contract with Contours expires on 7/14/2023. Based on proposal submitted 3/11/2023)
25	OTHER PHYSICAL ENVIORNMENT		
26	GENERAL LIABILITY INSURANCE	-	
27	FIELD OPERATIONS SUBTOTAL	46,000	
28	TOTAL EXPENDITURES	122,921	

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
ASSESSMENT ALLOCATION**

TOTAL O&M & CRF BUDGET	\$177,921.00
COLLECTION COSTS	\$3,785.55
EARLY PAYMENT DISCOUNT	\$7,571.11
TOTAL GROSS O&M ASSESSMENT	\$189,277.66

LOT TYPE	UNITS ASSESSED	
	O&M	SERIES 2021 DEBT SERVICE ⁽¹⁾
PLATTED RESIDENTIAL UNIT	1145	1054
	1145	1054

ALLOCATION OF O&M ASSESSMENT		
ERU FACTOR	TOTAL ERU's	TOTAL O&M BUDGET
1.0	1145.0	\$189,277.66
	1145.0	\$189,277.66

ANNUAL ASSESSMENTS PER UNIT		
O&M ⁽²⁾	SERIES 2021 DEBT SERVICE ⁽³⁾	TOTAL ⁽⁴⁾
\$165.31	\$496.37	\$661.68

LESS: Lake County Collection Costs (2%) and Early Payment Discounts (4%): -\$11,356.66
Net Revenue to be Collected **\$177,921.00**

	ANNUAL ASSESSMENTS PER UNIT		
	FY 2023	FY 2024	VARIANCE
OPERATIONS & MAINTENANCE	\$85.75	\$165.31	\$79.56
DEBT SERVICE	\$496.37	\$496.37	\$0.00
TOTAL CDD ASSESSMENT	\$582.12	\$661.68	\$79.56

⁽¹⁾ Reflects the total number of lots with Series 2021 debt outstanding.

⁽²⁾ Reflects O&M assessment per unit approved by the Board of Supervisors.

⁽³⁾ Annual debt service assessments per unit adopted in connection with the Series 2021 refunding bond issuance. Annual Assessments includes principal, interest, Lake County collection costs and early payment discounts.

⁽⁴⁾ Annual assessments that will appear on the November, 2023 Lake County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023-2024 ADOPTED BUDGET
DEBT SERVICE REQUIREMENTS**

	Series 2021
REVENUES	
SPECIAL ASSESSMENTS (NET)	\$ 499,060
TOTAL REVENUES	499,060
EXPENDITURES	
INTEREST EXPENSE	
5/1/2024	18,860
11/1/2024	14,200
PRINCIPAL EXPENSE	
5/1/2024	466,000
TOTAL EXPENDITURES	499,060
EXCESS OF REVENUES OVER EXPENDITURES	\$ -

NET DEBT SERVICE	\$ 499,060.00
COLLECTION COST & EARLY PMT. DISCOUNT	\$ 31,854.89
GROSS DEBT SERVICE ASSESSMENTS	\$ 530,914.89

**The Cascades at Groveland CDD
Capital Improvement Revenue Refunding Bond Series 2021
Assessment Schedule**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Amount Outstanding
						1,886,000
5/1/2024	466,000	2.000%	18,860	484,860		1,420,000
11/1/2024	-	2.000%	14,200	14,200	499,060	1,420,000
5/1/2025	475,000	2.000%	14,200	489,200		945,000
11/1/2025	-	2.000%	9,450	9,450	498,650	945,000
5/1/2026	484,000	2.000%	9,450	493,450		461,000
11/1/2026	-	2.000%	4,610	4,610	498,060	461,000
5/1/2027	461,000	2.000%	4,610	465,610	465,610	-
Total	1,886,000		75,380	1,961,380	1,961,380	

MAXIMUM ANNUAL DEBT SERVICE: \$499,060

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

EXHIBIT “B”

[insert Assessment Roll]

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
26212520000000100	159 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000000200	157 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000000300	155 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000000400	153 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000000500	151 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000000600	149 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
26212520000000700	147 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000000800	145 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000000900	143 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001000	141 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001100	139 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001200	137 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001300	135 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001400	133 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001500	131 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001600	129 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001700	127 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001800	125 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000001900	123 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000002000	121 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000002100	119 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000002200	117 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000002300	115 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000002400	113 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000002500	111 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000002600	109 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000002700	107 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000002800	105 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
26212520000002900	103 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000003000	101 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000003100	100 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000003200	102 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000003300	104 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000003400	106 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
26212520000003500	108 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000003600	110 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000003700	115 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000003800	111 CRESENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000003900	109 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000004000	107 CRESENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000004100	105 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000004200	103 CRESENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000004300	101 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000004400	100 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000004500	102 CRESCENT MOON ST	Single Family	\$165.31	\$496.37	\$661.68
26212520000004600	104 CRESENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000004700	106 CRESENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000004800	108 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000004900	110 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
26212520000005000	112 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200000005100	119 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000005200	117 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000005300	115 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000005400	113 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000005500	111 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000005600	109 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000005700	107 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000005800	105 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000005900	103 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000006000	101 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000006100	114 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000006200	116 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000006300	118 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000006400	120 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000006500	199 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000006600	197 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000006700	195 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000006800	193 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000006900	191 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000007000	189 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000007100	121 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000007200	119 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000007300	117 CRESCENT MOON DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000007400	134 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000007500	132 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000007600	130 FLAME VINE WAY	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000007700	128 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000007800	126 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000007900	124 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000008000	122 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000008100	120 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000008200	118 FLAME VINE WAY	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000008300	116 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000008400	114 FLAME VINE WAY	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000008500	112 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000008600	110 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000008700	108 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000008800	106 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000008900	104 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000009000	102 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000009100	100 FLAME VINE WAY	Single Family	\$165.31	\$496.37	\$661.68
262125200000009200	101 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000009300	103 SALT MARSH RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000009400	105 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000009500	107 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000009600	109 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000009700	111 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000009800	113 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000009900	115 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000010000	117 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200000010100	119 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000010200	171 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000010300	173 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000010400	175 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000010500	177 BALMY COAST DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000010600	179 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000010700	181 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000010800	183 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000010900	185 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000011000	187 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000011100	100 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000011200	102 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000011300	104 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000011400	106 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000011500	108 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000011600	110 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000011700	112 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000011800	114 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000011900	116 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000012000	118 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200000012100	170 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000012200	172 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000012300	174 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000012400	176 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000012500	178 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000012600	180 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000012700	182 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000012800	184 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000012900	186 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000013000	188 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000013100	190 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000013200	192 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000013300	194 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000013400	196 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000013500	198 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000013600	136 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000013700	138 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000013800	140 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000013900	142 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014000	144 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014100	146 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014200	148 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014300	150 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014400	152 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014500	154 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014600	156 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014700	158 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014800	160 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000014900	223 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000015000	221 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200000015100	219 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000015200	217 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000015300	215 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000015400	213 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000015500	211 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000015600	209 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000015700	207 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000015800	205 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000015900	203 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016000	201 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016100	199 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016200	197 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016300	195 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016400	193 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016500	191 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016600	192 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016700	194 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016800	196 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000016900	198 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000017000	200 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000017100	202 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000017200	204 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000017300	206 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000017400	208 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000017500	210 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000017600	212 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000017700	214 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000017800	216 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000017900	218 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000018000	220 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000018100	222 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000018200	224 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000018300	226 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000018400	228 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000018500	230 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000018600	232 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000018700	234 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000018800	236 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000018900	238 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019000	240 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019100	242 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019200	244 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019300	246 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019400	248 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019500	250 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019600	252 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019700	254 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019800	251 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000019900	231 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000020000	229 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200000020100	227 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000020200	225 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000020300	223 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000020400	221 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000020500	219 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000020600	217 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000020700	215 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000020800	213 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000020900	211 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000021000	209 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000021100	207 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000021200	205 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000021300	203 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000021400	201 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000021500	199 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000021600	197 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000021700	195 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000021800	193 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000021900	191 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000022000	189 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000022100	187 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000022200	185 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000022300	183 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000022400	181 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000022500	179 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000022600	177 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000022700	175 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000022800	173 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000022900	171 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023000	169 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023100	167 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023200	165 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023300	163 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023400	164 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023500	166 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023600	168 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023700	170 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023800	172 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000023900	174 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024000	176 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024100	178 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024200	180 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024300	182 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024400	184 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024500	186 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024600	188 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024700	190 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024800	192 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000024900	194 CREPE MYRTLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000025000	196 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200000025100	198 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000025200	206 CREPE MYRTLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000025300	208 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000025400	210 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000025500	212 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000025600	214 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000025700	216 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000025800	218 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000025900	220 CREPE MYRTLE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200000026000	222 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000026100	224 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000026200	226 CREPE MYRTLE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000026300	249 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000026400	247 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000026500	245 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000026600	243 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000026700	241 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000026800	239 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000026900	237 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000027000	235 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000027100	233 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000027200	231 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000027300	229 BAYOU BEND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200000027400	227 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200000027500	225 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100000100	103 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100000200	105 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100000300	107 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100000400	109 FALLING ACORN RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100000500	111 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100000600	113 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100000700	115 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100000800	102 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100000900	104 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100001000	108 CUPANIA CT	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100001100	110 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100001200	114 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100001300	118 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100001400	120 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100001500	122 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100001600	124 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100001700	125 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100001800	123 CUPANIA CT	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100001900	121 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100002000	119 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100002100	117 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100002200	115 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100002300	113 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100002400	111 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100002500	109 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200100002600	107 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100002700	105 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100002800	103 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100002900	101 CUPANIA CT	Single Family	\$165.31	\$496.37	\$661.68
262125200100003000	117 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100003100	119 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100003200	121 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100003300	123 FALLING ACORN AVE	Single Family	\$165.31	\$496.37	\$661.68
262125200100003400	368 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100003500	370 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100003600	372 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100003700	374 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100003800	378 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100003900	380 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100004000	384 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100004100	386 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100004200	388 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100004300	390 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100004400	394 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100004500	398 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100004600	400 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100004700	402 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100004800	404 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100004900	408 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005000	410 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005100	411 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005200	409 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005300	407 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005400	405 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005500	403 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005600	401 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005700	399 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005800	397 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100005900	395 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006000	393 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006100	391 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006200	389 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006300	387 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006400	385 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006500	383 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006600	381 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006700	379 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006800	377 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100006900	375 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100007000	373 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100007100	371 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100007200	369 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100007300	367 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100007400	365 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100007500	363 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200100007600	361 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100007700	359 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100007800	357 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100007900	355 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100008000	353 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100008100	351 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100008200	349 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100008300	347 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100008400	345 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100008500	343 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100008600	341 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100008700	339 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100008800	337 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100008900	335 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100009000	333 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100009100	331 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100009200	329 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100009300	327 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100009400	325 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100009500	323 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100009600	321 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100009700	319 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100009800	317 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100009900	315 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100010000	313 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100010100	311 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100010200	309 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100010300	307 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100010400	305 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100010500	303 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100010800	314 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100010900	320 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100011000	322 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100011100	326 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100011200	328 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100011300	330 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100011400	332 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100011500	334 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100011600	145 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100011700	147 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100011800	149 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100011900	151 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100012000	153 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100012100	155 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100012200	157 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100012300	159 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100012400	161 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100012500	165 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100012600	168 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100012700	166 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200100012800	164 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100012900	162 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100013000	160 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100013100	158 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100013200	156 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100013300	154 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100013400	152 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100013500	150 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100013600	148 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100013700	146 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100013800	144 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100013900	157 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014000	159 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014100	161 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014200	163 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014300	165 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014400	167 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014500	169 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014600	171 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014700	173 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014800	175 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100014900	179 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100015000	181 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100015100	183 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100015200	185 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100015300	187 BAYOU RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100015400	189 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100015500	190 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100015600	188 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100015700	186 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100015800	184 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100015900	182 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100016000	180 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100016100	178 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100016200	176 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100016300	174 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100016400	172 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100016500	170 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100016600	168 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100016700	166 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100016800	164 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100016900	162 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100017000	160 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100017100	158 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200100017200	302 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100017300	304 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100017400	306 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100017500	308 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100017600	310 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100017700	312 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200100017800	314 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100017900	316 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100018000	318 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100018100	320 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100018200	322 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100018300	324 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100018400	326 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100018500	328 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100018600	330 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100018700	332 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100018800	334 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100018900	336 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100019000	338 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100019100	340 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100019200	342 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100019300	344 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100019400	346 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100019500	348 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100019600	350 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100019700	352 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100019800	354 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100019900	356 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100020000	358 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100020100	360 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100020200	362 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100020300	364 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100020400	366 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100020500	368 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100020600	370 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100020700	372 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100020800	374 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100020900	376 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100021000	305 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100021100	307 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100021200	309 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100021300	311 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100021400	101 MIST FLOWER LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100021500	103 MIST FLOWER LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100021600	105 MIST FLOWER LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100021700	107 MIST FLOWER LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100021800	353 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100021900	355 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100022000	357 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100022100	359 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100022200	367 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100022300	369 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100022400	371 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100022500	373 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100022600	315 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100022700	317 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200100022800	319 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100022900	321 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100023000	329 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100023100	331 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100023200	333 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100023300	335 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100023400	343 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100023500	345 SALT MARSH LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100023600	347 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100023700	349 SALT MARSH LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200100023800	108 MIST FLOWER LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100023900	106 MIST FLOWER LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100024000	104 MIST FLOWER LN	Single Family	\$165.31	\$496.37	\$661.68
262125200100024100	102 MIST FLOWER LN	Single Family	\$165.31	\$496.37	\$661.68
262125200200000100	101 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200000200	103 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200000300	105 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200000400	107 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200000500	109 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200000600	111 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200000700	113 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200000800	115 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200000900	117 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200001000	123 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200001100	125 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200001200	127 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200001300	129 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200001400	131 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200001500	135 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200001600	137 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200001700	139 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200200001800	141 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200001900	142 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002000	140 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002100	138 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002200	136 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002300	134 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002400	132 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002500	130 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002600	128 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002700	126 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002800	124 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200002900	122 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200200003000	120 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200003100	118 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200200003200	116 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200003300	114 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200003400	112 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200003500	110 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200003600	108 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200200003700	106 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200003800	104 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200003900	102 BALMY COAST RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200200004000	100 BALMY COAST RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200005500	133 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200005600	135 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200005700	139 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200200005800	141 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200005900	143 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200200006000	145 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200006100	147 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200006200	149 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200006300	151 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200006400	153 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200006500	155 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200006600	156 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200006700	154 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200006800	152 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200006900	150 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200007000	148 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200007100	146 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200007200	144 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200200007300	142 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200007400	140 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200200007500	138 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200007600	136 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200200007700	134 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300000100	69 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300000200	71 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300000300	73 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300000400	75 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300000500	77 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300000600	79 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300000700	81 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300000800	83 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300000900	85 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300001000	87 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300001100	89 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300001200	91 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300001300	93 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200300001400	95 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300001500	97 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300001600	99 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300001700	101 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300001800	103 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300001900	105 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300002000	107 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300002100	109 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300002200	111 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300002300	113 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200300002400	115 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200300002500	121 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300002600	123 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300002700	125 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300002800	127 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300002900	129 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300003000	131 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300003100	132 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300003200	130 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300003300	128 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300003400	126 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300003500	124 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300003600	122 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200300003700	120 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300003800	118 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300003900	116 BAYOU BEND RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200300004000	114 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300004100	112 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300004200	110 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300004300	108 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300004400	106 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300004500	104 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300004600	102 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300004700	100 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300004800	98 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300004900	96 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005000	94 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005100	92 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005200	90 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005300	88 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005400	86 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005500	84 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005600	82 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005700	80 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005800	78 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300005900	76 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300006000	74 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300006100	72 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200300006200	70 BAYOU BEND RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400000100	299 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400000200	297 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400000300	295 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400000400	293 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400000500	291 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400000600	289 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400000700	287 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400000800	285 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400000900	283 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400001000	281 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400001100	279 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200400001200	277 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400001300	275 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400001400	273 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400001500	271 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400001600	269 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400001700	267 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400001800	265 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400001900	263 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400002000	261 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400002100	259 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400002200	257 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400002300	255 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400002400	253 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200400002500	251 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400002600	249 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400002700	SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400002800	245 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400002900	243 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003000	241 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003100	239 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003200	237 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003300	235 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003400	233 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003500	231 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003600	229 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003700	227 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003800	225 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400003900	223 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004000	218 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004100	220 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004200	222 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004300	224 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004400	226 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004500	228 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004600	230 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004700	232 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004800	234 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400004900	236 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005000	238 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005100	240 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005200	242 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005300	244 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005400	246 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005500	248 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005600	250 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005700	252 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005800	254 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400005900	256 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400006000	SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400006100	260 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200400006200	SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400006300	266 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400006400	268 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400006500	270 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400006600	272 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400006700	274 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400006800	276 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400006900	278 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400007000	280 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400007100	284 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400007200	286 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400007300	288 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400007400	290 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200400007500	292 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400007600	294 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400007700	296 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200400007800	298 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500000100	312 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500000200	314 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500000300	316 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500000400	318 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500000500	320 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500000600	322 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500000700	324 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500000800	326 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500000900	328 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500001000	330 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500001100	334 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500001200	336 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500001300	338 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500001400	340 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500001500	342 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500001600	344 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500001700	346 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500001800	348 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500001900	350 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500002000	352 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500002100	354 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500002200	356 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500002300	341 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500002400	339 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500002500	337 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500002600	335 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500002700	333 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500002800	331 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500002900	329 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500003000	327 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500003100	325 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500003200	323 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500003300	321 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200500003400	500 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500003500	502 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500003600	504 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500003700	506 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500003800	508 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500003900	510 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500004000	512 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500004100	514 NARROW VIEW LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500004200	511 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500004300	509 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500004400	507 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500004500	505 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500004600	503 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200500004700	317 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500004800	315 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500004900	313 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500005000	311 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500005100	600 CONSERVATION BLVD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500005200	602 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200500005300	604 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200500005400	606 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200500005500	608 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200500005600	609 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200500005700	607 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200500005800	605 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200500005900	603 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200500006000	601 CONSERVATION BLVD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500006100	309 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500006200	307 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500006300	305 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500006400	303 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500006500	301 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500006600	213 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500006700	211 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500006800	209 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500006900	207 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007000	205 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007100	203 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007200	201 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007300	199 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007400	197 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007500	195 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007600	193 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007700	191 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007800	189 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500007900	187 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500008000	185 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500008100	183 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500008200	181 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500008300	179 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200500008400	177 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500008500	175 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500008600	173 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500008700	171 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500008800	169 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500008900	167 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500009000	165 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500009100	163 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500009200	161 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500009300	159 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500009400	157 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500009500	156 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500009600	158 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500009700	160 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500009800	162 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500009900	164 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500010000	166 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500010100	168 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500010200	170 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500010300	172 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500010400	174 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500010500	176 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500010600	178 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500010700	180 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500010800	182 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500010900	184 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500011000	186 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500011100	188 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500011200	190 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500011300	192 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500011400	194 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500011500	196 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500011600	198 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500011700	200 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500011800	202 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500011900	204 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500012000	206 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500012100	208 SILVER MAPLE RD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500012200	210 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500012300	212 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200500012400	300 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500012500	302 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500012600	304 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500012700	306 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500012800	308 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500012900	310 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500013000	701 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500013100	703 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500013200	705 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500013300	707 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200500013400	709 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500013500	711 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500013600	713 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500013700	715 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500013800	717 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500013900	719 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500014000	721 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500014100	723 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500014200	725 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500014300	727 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500014400	729 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500014500	731 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500014600	733 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500014700	735 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500014800	737 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500014900	739 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015000	741 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015100	743 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015200	745 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015300	747 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015400	749 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015500	751 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015600	753 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015700	755 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015800	757 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500015900	759 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500016000	761 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500016100	763 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500016200	765 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500016300	767 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500016400	769 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500016500	771 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500016600	773 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500016700	775 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500016800	777 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500016900	779 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017000	781 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017100	783 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017200	785 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017300	700 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017400	702 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017500	800 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017600	802 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017700	804 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017800	806 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500017900	808 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500018000	810 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500018100	812 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500018200	814 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500018300	816 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200500018400	818 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500018500	819 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500018600	817 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500018700	815 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500018800	813 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500018900	811 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500019000	809 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500019100	807 HIDDEN MOSS DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200500019200	805 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500019300	803 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500019400	801 HIDDEN MOSS DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500019500	900 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500019600	902 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500019700	904 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500019800	906 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500019900	908 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020000	910 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020100	912 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020200	914 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020300	916 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020400	918 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020500	917 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020600	915 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020700	913 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020800	911 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500020900	909 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021000	907 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021100	905 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021200	903 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021300	901 TIDAL POND DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021400	728 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021500	730 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021600	732 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021700	734 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021800	736 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500021900	738 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200500022000	740 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600000100	657 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600000200	655 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600000300	653 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600000400	651 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600000500	649 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600000600	647 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600000700	645 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600000800	643 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600000900	641 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600001000	639 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600001100	637 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600001200	635 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600001300	633 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68

CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200600001400	631 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600001500	629 CONSERVATION BLVD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200600001600	627 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600001700	625 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600001800	623 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600001900	621 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600002000	619 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600002100	617 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600002200	615 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600002300	613 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600002400	611 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600002500	610 CONSERVATION BLVD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200600002600	612 CONSERVATION BLVD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200600002700	614 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600002800	616 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600002900	618 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600003000	620 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600003100	622 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600003200	624 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600003300	626 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600003400	628 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600003500	630 CONSERVATION BLVD	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200600003600	632 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600003700	634 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600003800	636 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600003900	638 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600004000	640 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600004100	642 CONSERVATION BLVD	Single Family	\$165.31	\$496.37	\$661.68
262125200600004200	553 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600004300	545 NARROW VIEW LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200600004400	537 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600004500	535 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600004600	533 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600004700	531 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600004800	529 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600004900	527 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005000	525 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005100	523 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005200	521 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005300	519 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005400	517 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005500	515 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005600	513 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005700	516 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005800	518 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600005900	520 NARROW VIEW LN	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200600006000	522 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600006100	524 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600006200	526 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
262125200600006300	528 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
26212520060006400	530 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060006500	532 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060006600	534 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060006700	536 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060006800	538 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060006900	540 NARROW VIEW LN	Single Family O&M	\$165.31	\$0.00	\$165.31
26212520060007000	542 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060007100	544 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060007200	546 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060007300	548 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060007400	550 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060007500	552 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060007600	554 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060007700	556 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060007800	558 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060007900	560 NARROW VIEW LN	Single Family	\$165.31	\$496.37	\$661.68
26212520060008000	411 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060008100	409 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060008200	407 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060008300	405 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060008400	403 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060008500	401 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060008600	399 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060008700	397 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060008800	395 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060008900	393 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009000	391 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009100	389 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009200	387 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009300	385 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009400	383 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009500	381 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009600	379 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009700	377 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009800	375 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060009900	373 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010000	371 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010100	369 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010200	367 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010300	365 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010400	363 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010500	361 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010600	359 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010700	357 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010800	355 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060010900	353 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
26212520060011000	351 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060011100	349 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060011200	347 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
26212520060011300	345 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200600011400	343 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600011500	358 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600011600	360 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600011700	362 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600011800	364 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600011900	366 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600012000	368 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600012100	370 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200600012200	372 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600012300	374 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600012400	376 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600012500	378 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600012600	380 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600012700	382 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600012800	384 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600012900	386 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013000	388 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013100	390 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013200	392 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013300	394 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013400	396 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013500	398 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013600	400 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013700	402 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013800	404 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600013900	406 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014000	408 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014100	410 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014200	412 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014300	414 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014400	416 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014500	418 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014600	420 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014700	422 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014800	424 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600014900	426 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600015000	428 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600015100	430 ALCOVE DR	Single Family O&M	\$165.31	\$0.00	\$165.31
262125200600015200	432 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600015300	434 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600015400	436 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600015500	438 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600015600	440 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600015700	442 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600015800	444 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600015900	446 ALCOVE DR	Single Family	\$165.31	\$496.37	\$661.68
262125200600016000	143 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600016100	141 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600016200	139 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600016300	137 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68

**CASCADES AT GROVELAND CDD
FISCAL YEAR 2023-2024 ASSESSMENT ROLL**

ParcelId	SiteAddress	CDD USE	O&M	DS	TOTAL
262125200600016400	135 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600016500	133 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600016600	131 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600016700	129 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600016800	127 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600016900	125 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017000	123 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017100	121 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017200	119 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017300	117 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017400	115 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017500	113 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017600	101 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017700	99 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017800	94 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600017900	96 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018000	98 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018100	100 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018200	102 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018300	104 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018400	106 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018500	108 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018600	110 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018700	112 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018800	114 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600018900	116 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019000	118 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019100	120 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019200	122 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019300	124 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019400	126 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019500	128 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019600	130 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019700	132 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019800	134 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600019900	136 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600020000	138 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600020100	140 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600020200	142 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600020300	144 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600020400	146 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600020500	148 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600020600	150 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600020700	152 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
262125200600020800	154 SILVER MAPLE RD	Single Family	\$165.31	\$496.37	\$661.68
Total			1145 \$189,277.66	\$523,178.65	\$712,453.93

EXHIBIT 12

Order ID: 7449615

* Agency Commission not included

GROSS PRICE * : \$230.68**PACKAGE NAME: Public Hearing/Bid/Misc_Legal****Product(s):** Orlando Sentinel, Affidavit, Floridapublicnotices.com, Classifieds.OS.com_Legals**AdSize(s):** 1 Column**Run Date(s):** Tuesday, June 13, 2023**Zone:** Full Run**Color Spec.** B/W**Preview****NOTICE OF PUBLIC HEARING BY CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT**

In accordance with Chapters 190 and 120, Florida Statutes, the Cascades at Groveland Community Development District ("District") hereby gives notice of its intention to develop proposed amendments to Section 2.7 of the District's Rules of Procedure.

The purpose and effect of the amendment is to provide for efficient and effective District facility operations. Specific legal authority for the proposed amendment includes Sections 190.011(5), 190.012(3), 120.54 and 120.81, Florida Statutes (2020).

A copy of the proposed amendments may be obtained by contacting the District Manager at 250 International Parkway, Suite 208, Lake Mary, FL 32746, (321) 263-0132 ext. 193, or by email at dmcinnes@vestapropertyservices.com ("District Office"). A public hearing will be conducted by the Board of Supervisors of the Grand Haven Community Development District ("District") on July 19, 2023, at 2:00 p.m. at Magnolia House Sports Pavilion, located at 100 Falling Acorn Avenue, Groveland, FL 34746.

If anyone chooses to appeal any decision of the District's Board with respect to any matter considered at the hearing, such person is required to have a verbatim record of the proceedings including the testimony and evidence upon which such appeal is to be based and should ensure that such a record is made accordingly.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this hearing is asked to advise the District Office at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, which can aid you in contacting the District Office.

District Manager
Cascades at Groveland Community
Development District
6/13/2023 7449615

Order ID: 7449651

* Agency Commission not included

GROSS PRICE * : \$211.93**PACKAGE NAME:** Public Hearing/Bid/Misc_Legal

Product(s): Orlando Sentinel, Affidavit, Floridapublicnotices.com, Classifieds.OS.com_Legals**AdSize(s):** 1 Column**Run Date(s):** Wednesday, June 14, 2023**Zone:** Full Run**Color Spec.** B/W

Preview**NOTICE OF RULE MAKING BY THE CASCADES
AT GROVELAND COMMUNITY DEVELOPMENT
DISTRICT FOR ADOPTING AMENDMENTS TO
RULES OF PROCEDURE**

A public hearing will be conducted by the Board of Supervisors of the Cascades at Groveland Community Development District ("District") on July 19, 2023 at 2:00 p.m. at Magnolia House Sports Pavilion, located at 100 Falling Acorn Avenue, Groveland, FL 34746.

The public hearing will provide an opportunity for the public to address proposed amendments to Section 2.7 of the District's Rules of Procedure. Specific legal authority for the rule includes Sections 190.011(5), 190.012(3), 120.54 and 120.81, Florida Statutes (2020).

Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative as provided by section 120.54(1), F.S., must do so in writing within twenty-one (21) days after publication of this notice. The public hearing may be continued to a date, time and place to be specified on the record at the hearing.

If anyone chooses to appeal any decision of the District's Board with respect to any matter considered at the hearing, such person is required to have a verbatim record of the proceedings including the testimony and evidence upon which such appeal is to be based and should ensure that such a record is made accordingly. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager at the address and number below.

A copy of the proposed rule may be obtained by contacting the District Manager at 250 International Parkway, Suite 208, Lake Mary, FL 32746, (321) 263-0132 ext. 193, or by email at dmcinnes@vestapropertyservices.com.

6/14/2023 7449651

EXHIBIT 13

RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENDED RULE OF PROCEDURE 1.1(2)(a), AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Cascades at Groveland Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Lake County, Florida; and

WHEREAS, the Board of Supervisors of the District ("Board") has the right to adopt reasonable rules and regulations to provide for efficient and effective operation of the District.

WHEREAS, the Board previously adopted its Rules of Procedure; and

WHEREAS, the Board now desires to amend Rule of Procedure 1.1(2)(a); and

WHEREAS, the Board duly noticed and conducted a public hearing and, having taken and considered public comment, determined to adopt the Rule amendment.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The District's Rule of Procedure 1.1(2)(a) is hereby amended to read as follows (new language underlined):

"(a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson after filling the vacancy. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a meeting, the Vice-Chairperson shall convene and conduct the 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 District. The Chairperson must pre-approve the invoices involving such non-meeting related work."

Section 2. The remainder of the District's Rules of Procedure are unchanged and shall remain in full force and effect.

Section 3. The District's Manager and Attorney are authorized to take actions as reasonably necessary to effectuate the purposes of this Resolution.

Section 4. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED THIS 19TH DAY OF JULY, 2023.

**CASCADES AT GROVELAND COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRMAN / VICE-CHAIRMAN

ATTEST:

SECRETARY / ASSISTANT SECRETARY

EXHIBIT 14



CLARK & ALBAUGH, LLP

M E M O R A N D U M

From: Clark & Albaugh, LLP
To: Cascades at Groveland CDD Board of Supervisors
Date: April 19, 2023
Subject: Procedure to Terminate District

The Board has recently discussed its intent to dissolve the District in the future. We are submitting this memorandum addressing the steps that need to be taken to accomplish this goal.

PROCEDURE TO TERMINATE CDD.

The Cascades at Groveland Community Development District (“District”) is an independent local unit of, special-purpose government, created pursuant to and existing under the provisions of Chapter 190, Florida Statutes, and established by Ordinance 2005-10-47, adopted of the City Council of the City of Groveland, Florida which became effective on October 3rd, 2005. The District, per Ordinance 2018-12-46, currently encompasses approximately seven hundred twenty-two (722.58) acres of land within Lake County, Florida.

Pursuant to §190.046(2):

“(2) The district shall remain in existence unless:

(a) The district is merged with another district as provided in subsection (3) or subsection (4);

(b) All of the specific community development systems, facilities, and services that it is authorized to perform have been transferred to a general-purpose unit of local government in the manner provided in subsections (5), (6), and (7); or

(c) The district is dissolved as provided in subsection (8), subsection (9), or subsection (10).”

The District has no plans to merge with another community development district and does not intend to transfer its functions to another local governmental unit. That means that the dissolution must comply with subsections (8), (9) or (10). Subsection (8) provides for dissolution is no development permit is issued for a project. This provision does not apply. Subsection (9) provides for dissolution if the District becomes inactive as defined in Fla. Stat. §189.062. This section permits the Department of Economic Opportunity to determine that a special district has become inactive and provides a complex procedure for dissolution.

Subsection (10) provides:

“If a district has no outstanding financial obligations and no operating or maintenance responsibilities, upon the petition of the district, the district may be dissolved by a nonemergency ordinance of the general-purpose local governmental entity that established the district”

Put simply, this provision requires that the District have no property, no maintenance obligations and no debt. Currently, the District has outstanding bonds and owns nine parcels of land, all of which appear to be stormwater facilities. Thus, the dissolution of the District will require payment of the bond debt and transfer of the stormwater facilities to another entity. It is unlikely that the City of Groveland would be willing to take over the stormwater system, so the likely recipient would be the HOA. The bonds were issued by the District in 2006 and were refunded by the issuance of bonds in 2021. The Series 2021 Capital Improvement Revenue Refunding Bonds bear a maturity date of May 1, 2027. Section 806 of the Master Trust Indenture that governs the bonds prohibits conveyance of any portion of the “Series Project,” which includes the stormwater system, prior to payoff of the bonds unless it is to be transferred to another governmental entity.

When the bonds are retired, the District will have to enter into a plan that disposes of the real estate it owns. The logical plan is to convey the stormwater system to the HOA. The authority for this conveyance is subject to questions. While the CDD retains the general powers in Fla. Stat. §190.012 to hold and dispose of property in connection with its statutory public activities, no specific power addresses liquidation of its property. Governmental bodies generally possess power to convey property provided that the conveyance serves a public purpose and is made on terms that are fair to the public entity and its constituents. Sometimes this results

in the governmental body obtaining an appraisal to determine a sale price at fair market value. In the case of the stormwater system, fair market value may be low based upon the restricted use of the property and the maintenance burdens that flow with the property. It may be that an appraisal could reflect a nominal value for the conveyed lands if the HOA assumed the maintenance obligation. Of course, the water management district would have to approve a permit transfer to the HOA.

Some further investigation will be needed to advise the Board of the exact structure of the property conveyance.

Upon conveyance of the property, the CDD would prepare and adopt a Plan of Termination, approve and then file a petition for termination with the City of Groveland. The City would advertise and conduct public hearings (2) on the adoption of an ordinance terminating the CDD. Upon adoption, the CDD would cease to exist.

We are available at your convenience if you have any questions.

EXHIBIT 15

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, January 18, 2023 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.

9 Present and constituting a quorum were:

10 James Pekarek Board Supervisor, Chairman
11 William Houppermans Board Supervisor, Assistant Secretary
12 Alan Martin Board Supervisor, Assistant Secretary

13 Also present were:

14 David McInnes District Manager, DPFM Management & Consulting
15 Scott Clark *(via phone)* District Counsel, Clark & Albaugh, LLP

16 *The following is a summary of the discussions and actions taken at the January 18, 2023 Cascades at*
17 *Groveland CDD Board of Supervisors Regular Meeting.*

18 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board approved
19 the amendment to the agenda to include Consideration & Adoption of **Resolution 2023-03**, removing
20 Howard McGaffney as Assistant Treasurer and Signatory on all accounts, for the Cascades at Groveland
21 Community Development District.

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

24 There being none, the next item followed.

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

- 26 A. Seat 5 – Alan Martin
27 B. Exhibit 1: Oath of Office
28 Supervisor Martin took his oath.
29 C. Exhibit 2: Supervisor Information Sheet
30 D. Exhibit 3: Form 1
31 E. Exhibit 4: Review Sunshine Law & Supervisor Duties

32 Mr. Clark gave a brief overview of the Sunshine Law, Supervisor Duties, and the requirement to
33 file Form 1.

34 **FOURTH ORDER OF BUSINESS – Staff Reports**

- 35 A. District Engineer
36 The District Engineer was not present.
37 B. District Counsel
38 Mr. Clark noted that he did no work other than to respond to auditor inquiry.

39 C. District Manager

40 Mr. McInnes had nothing further to report.

41 **FIFTH ORDER OF BUSINESS – Consent Agenda**

42 A. Exhibit 5: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting
43 Held October 19, 2022

44 D. Exhibit 8: Ratification Of EVC Construction Co. Contract

45 On a MOTION by Mr. Pekarek, SECONDED by Mr. Houppermans, WITH ALL IN FAVOR, the Board
46 approved the Consent Agenda items Exhibit 5 and Exhibit 8, for the Cascades at Groveland Community
47 Development District.

48 B. Exhibit 6: Consideration for Acceptance – The November 2022 Unaudited Financial Report
49 Mr. Pekarek noted that \$1,032.00 for the Oak tree pruning paid to Jim Hays should come from the
50 Reserve Fund and not the General Fund.

51 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board accepted
52 the November 2022 Unaudited Financial Report, as amended, for the Cascades at Groveland Community
53 Development District.

54 C. Exhibit 7: Consideration For Acceptance – The December 2022 Unaudited Financial Report
55 Mr. Pekarek noted that \$670.00 for one-time mowing of the pond paid to Contours Landscaping
56 and \$7,000.00 paid to EVC Construction should come from the Reserve Fund and not the General
57 Fund.

58 On a MOTION by Mr. Pekarek, SECONDED by Mr. Houppermans, WITH ALL IN FAVOR, the Board
59 accepted the December 2022 Unaudited Financial Report, as amended, for the Cascades at Groveland
60 Community Development District.

61 **SIXTH ORDER OF BUSINESS – Business Items**

62 A. Exhibit 9: Presentation & Acceptance of the FY 2021 Annual Audited Financial Statements

63 On a MOTION by Mr. Pekarek, SECONDED by Mr. Houppermans, WITH ALL IN FAVOR, the Board
64 accepted the FY 2021 Annual Audited Financial Statements, for the Cascades at Groveland Community
65 Development District.

66 B. Exhibit 10: Consideration & Approval of Proposed Change to Rules of Procedure
67 An explanation of the proposed changes was given, and discussion ensued.

68 On a MOTION by Mr. Houppermans, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board
69 approved the proposed change for public hearing purposes, for the Cascades at Groveland Community
70 Development District.

71 C. Exhibit 11: Consideration & Approval of Work Perform on Drains & Inlet
72 Discussion ensued regarding the work performed as well as the cost.

73 On a MOTION by Mr. Houppermans, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board
74 approved the work performed on drains & inlet, in the amount of \$7,240.00, for the Cascades at Groveland
75 Community Development District.

76 D. Consideration & Adoption of **Resolution 2023-03**, Removing Howard McGaffney as Assistant
77 Treasurer and Signatory on All Accounts

78 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board adopted
79 **Resolution 2023-03**, Removing Howard McGaffney as Assistant Treasurer and Signatory on all accounts,
80 for the Cascades at Groveland Community Development District.

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

82 Supervisor Houppermans gave an update regarding the District Engineer’s report and
83 recommendations for the District.

84 Discussion ensued regarding surcharges from the pond maintenance contractor.

85 Discussion ensued regarding what is covered by liability insurance and property insurance. DM to
86 find out what is covered under the property insurance portion of the insurance policy.

87 Discussion ensued regarding providing a cashflow spreadsheet to the Board for the Fiscal Year,
88 budget projections to include a balance of \$50,000.00 in the Reserve Fund, and show interest
89 income in the FY 2024 budget.

90 Discussion ensued regarding finding out if insurance covers erosion damage in ponds caused by
91 Hurricane Ian and Hurricane Nicole.

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

94 There being none, the next item followed.

95 **NINTH ORDER OF BUSINESS – Adjournment**

96 Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to
97 adjourn the meeting. There being none, Mr. Pekarek made a motion to adjourn the meeting.

98 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board adjourned
99 the meeting at 3:46 p.m. for the Cascades at Groveland Community Development District.

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

103 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed
104 meeting held on July 19, 2023.**

105 _____
Signature _____
Signature

_____ _____
Printed Name **Printed Name**

106 **Title:** **Secretary** **Assistant Secretary** **Title:** **Chairman** **Vice Chairman**

EXHIBIT 16

39 B. District Counsel

40

41 1. District Dissolving Briefing

42

43 This item was tabled until the July regular meeting.

44

45 C. District Manager

46 The District Manager's report was not discussed.

47 **FIFTH ORDER OF BUSINESS – Business Administration**

48 **These items were tabled to the July regular meeting.**

49 A. Exhibit 7: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting
50 Held January 18, 2023

51 B. Exhibit 8: Consideration for Acceptance – The March 2023 Unaudited Financial Report

52 C. Exhibit 9: Ratification of Pond 120 Sod Invoice

53 **SIXTH ORDER OF BUSINESS – Business Items**

54 **This item was presented out of order after the Second Order of Business, Audience**
55 **Comments.**

56 A. Exhibit 10: Consideration & Adoption of **Resolution 2023-06**, Approving Proposed Budget &
57 Setting Public Hearing

58 Discussion ensued regarding the proposed budget. Supervisor Houppermans suggested that they
59 change the proposed reserve amount from \$15,000.00 to \$55,000.00, and add a contingency line to
60 the operations and maintenance budget in the amount of \$20,000.00.

61 On a MOTION by Mr. Houppermans, SECONDED by Mr. Hession, WITH Mr. Pekarek voting Nay, the
62 Board adopted **Resolution 2023-06**, Approving Proposed Budget, as amended, and Setting Public Hearing,
63 for the Cascades at Groveland Community Development District.

64 B. Exhibit 11: Consideration & Adoption of **Resolution 2023-07**, Designating Records Office

65 This item was tabled to the July regular meeting.

66 C. Exhibit 12: Consideration of Central Florida Engineering Consultants District Engineering Services
67 Proposal

68 Mr. Plank gave a brief presentation on Central Florida Engineering Consultants. Discussion ensued.

69 On a MOTION by Mr. Houppermans, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board
70 approved the Central Florida Engineering Consultants District Engineering Services proposal, in the
71 amount of \$175.00 per hour, not including travel time and mileage, for the Cascades at Groveland
72 Community Development District.

73 D. Exhibit 13: Consideration of EVC Construction Agreement Amendment

74 On a MOTION by Mr. Houppermans, SECONDED by Mr. Hession, WITH Mr. Pekarek voting Nay, the
75 Board approved the EVC Construction Agreement Amendment, at a not to exceed of \$20,000.00, for the
76 Cascades at Groveland Community Development District.

77

- 78 E. Exhibit 14: Consideration of Contours Landscape Solution Contract Renewal
79 Discussion ensued regarding the Contours Landscape Solution contract renewal versus the
80 Yellowstone Landscape yearly contract.

81 On a MOTION by Mr. Pekarek, SECONDED by Mr. Hession, WITH ALL IN FAVOR, the Board accepted
82 the Contours Landscape Solution contract renewal proposal with the condition that Mr. Pekarek would
83 confirm the statement of work same as before, specifically the edging of the sidewalks as is currently being
84 done, for the Cascades at Groveland Community Development District.

- 85 F. Exhibit 15: Consideration of Yellowstone Landscape Yearly Contract
86 This item was not considered after discussion of the previous item.

- 87 G. Exhibit 16: Consideration of Yellowstone Pond Management Proposal
88 This item was tabled to the July regular meeting.

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

90 This was not considered.

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

93 This was not done.

94 **NINTH ORDER OF BUSINESS – Adjournment**

95 The meeting was adjourned at 3:15 PM as Supervisor Hession left the meeting and there was no
96 longer a quorum present to continue the meeting.

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

100 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
101 **meeting held on July 19, 2023.**

102
103
104
105

Signature

Signature

Printed Name

Printed Name

106 **Title:** **Secretary** **Assistant Secretary**

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

EXHIBIT 17

Cascades At Groveland Community Development District

Financial Statements
(Unaudited)

Period Ending
March 31, 2023

Cascades At Groveland CDD

Balance Sheet March 31, 2023

	GENERAL FUND	RESERVE FUND	DEBT SERVICE SERIES 2021	CONSOLIDATED TOTAL
1 ASSETS:				
3 CASH - HANCOCK WHITNEY	\$ 76,834	\$ 2,016	\$ -	\$ 78,850
4 INVESTMENTS - FIDELITY	-	-	-	-
5 INVESTMENTS:				
6 REVENUE FUND	-	-	509,432	509,432
7 INTEREST FUNDS	-	-	-	-
8 COI	-	-	-	-
9 SINKING FUNDS	-	-	-	-
10 PREPAYMENT	-	-	3,692	3,692
11 RESERVE	-	-	49,924	49,924
12 ACCOUNTS RECEIVABLE	1,515	-	-	1,515
13 ASSESSMENTS RECEIVABLE	3,219	-	17,413	20,632
14 OTHER ASSESSMENTS RECEIVABLE	-	-	-	-
15 DUE FROM GF	-	-	-	-
16 PREPAID ITEMS	-	-	-	-
17 DEPOSITS	-	-	-	-
18 TOTAL ASSETS	\$ 81,568	\$ 2,016	\$ 580,461	\$ 664,045
19				
20 LIABILITIES:				
22 ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
23 DUE TO DEBT SERVICE SERIES 2021	-	-	-	-
24 DUE TO RESERVE	-	-	-	-
25 DEFERRED REVENUE	3,219	-	17,413	20,632
26 ACCRUED EXPENSES	-	-	-	-
27				
28 FUND EQUITY:				
30 RESTRICTED FOR:				
31 DEBT SERVICE	-	-	-	-
32 CAPITAL PROJECTS	-	-	-	-
33 UNASSIGNED:	78,349	2,016	563,048	643,413
34				
35 TOTAL LIABILITIES & FUND EQUITY	\$ 81,568	\$ 2,016	\$ 580,461	\$ 664,045

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 March 31, 2023

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
1 REVENUE					
2					
3 ASSESSMENT ON ROLL (NET)	\$ 92,290	\$ 731	\$ 89,071	(3,219)	97%
4 FUND BALANCE FORWARD	7,315	-	-	(7,315)	0%
5 INTEREST REVENUE	-	-	-	-	
6 MISCELLANEOUS REVENUE	-	-	-	-	
7 FUNDS TRANSFER	-	-	-	-	
8 TOTAL REVENUE	99,605	731	89,071	(10,534)	89%
9					
10 EXPENDITURES					
11					
12 ADMINISTRATIVE					
13 BOARD OF SUPERVISORS	-	-	-	-	
14 ADMINISTRATIVE SERVICES	2,400	200	1,200	(1,200)	50%
15 DISTRICT MANAGEMENT	9,805	817	4,902	(4,903)	50%
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	3,003	(3,002)	50%
21 ACCOUNTING SERVICES	8,405	700	4,203	(4,202)	50%
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	-	246	(1,254)	16%
26 DUES, LICENSES, FEES	175	-	175	-	100%
27 TAX COLLECTOR	50	-	-	(50)	0%
28 WEBSITE HOSTING	2,500	-	(746)	(3,246)	-30%
29 DISTRICT COUNSEL	5,000	693	3,810	(1,190)	76%
30 MISC CHARGES	-	-	204	204	100%
31 TOTAL ADMINISTRATIVE	50,811	2,910	18,196	(32,615)	36%
32					
33 INSURANCE					
34 INSURANCE (Liability)	3,094	-	5,375	2,281	174%
35 TOTAL INSURANCE	3,094	-	5,375	2,281	174%
36					
37 FIELD OPERATIONS					
38 DRY RETENTION POND MAINTENANCE	45,700	3,554	21,348	(24,352)	47%
39 MISCELLANEOUS FIELD EXPENSE			-	-	
40 TOTAL FIELD OPERATIONS	45,700	3,554	21,348	(24,352)	47%
41					
42 TOTAL EXPENDITURES	99,605	6,464	44,920	(54,685)	45%
43					
44 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(5,733)	44,151		
45					
46 FUND BALANCE - BEGINNING			34,198		
47 DECREASE IN FUND BALANCE			-		
48 INCREASE IN RESERVE			-		
49 FUND BALANCE - ENDING			\$ 78,349		

**CASCADES AT GROVELAND CDD
RESERVE**

For the period from October 1, 2022 through March 31, 2023

	FY 2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
1 REVENUE					
2 ASSESSMENTS - ON-ROLL (Gross)	\$ -	\$ -	\$ -	\$ -	
3 ASSESSMENTS - ON-ROLL EXCESS FEES	-	-	-	-	
4 FUND BALANCE FORWARD	-	-	-	-	
5 INTEREST - INVESTMENT	-	-	-	-	
6 DISCOUNT	-	-	-	-	
7 TOTAL REVENUE	-	-	-	-	0
8					
9 EXPENDITURES	-	-	32,267	(32,267)	100%
10					
19 TOTAL EXPENDITURES	-	-	32,267	(32,267)	100%
20					
21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	(32,267)	(32,267)	
22					
23 OTHER FINANCING SOURCES (USES)					
24 TRANSFER IN	-	-	-	-	
25 TRANSFER OUT (USES)	-	-	-	-	
26 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	
27					
28 NET CHANGE IN FUND BALANCE	-	-	(32,267)		
29					
30 FUND BALANCE - BEGINNING			34,283		
31 FUND BALANCE FORWARD FY 2022			-		
32					
33 FUND BALANCE - ENDING	\$ -	\$ -	\$ 2,016		

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 March 31, 2023

	FY 2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
1 REVENUE					
2 ASSESSMENTS - ON-ROLL (Gross)	\$ 499,240	\$ 3,954	\$ 481,827	\$ 477,873	97%
3 SUPPLEMENTAL DEBT SERVICE ASSESSMENT	-	-	-	-	
4 PREPAYMENT FUND DS	-	3,349	3,349	-	
5 INTEREST - INVESTMENT	-	268	1,367	1,099	100%
6 BOND PROCEEDS	-	-	-	-	
7 TOTAL REVENUE	499,240	7,570	486,543	478,973	97%
8					
9					
10 EXPENDITURES					
11 INTEREST EXPENSE	23,510	-	23,510	-	100%
12 INTEREST EXPENSE	18,950	-	-	-	0%
13 PRINCIPAL EXPENSE	456,000	-	6,000	(6,000)	1%
19 TOTAL EXPENDITURES	498,460	-	29,510	(6,000)	6%
20					
21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	780	7,570	457,033	472,973	
22					
23 OTHER FINANCING SOURCES (USES)					
24 TRANSFER IN	-	-	-	-	
25 TRANSFER OUT (USES)	-	-	-	-	
26 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	0
27					
28 NET CHANGE IN FUND BALANCE			457,033		
29					
30 FUND BALANCE - BEGINNING			106,015		
31 FUND BALANCE APPROPRIATED			-		
32					
33 FUND BALANCE - ENDING			\$ 563,048		

Cascades At Groveland
Bank Reconciliation (GF)
March 31, 2023

	<u>Bank United</u>
Balance Per Bank Statement	\$ 78,850.16
Plus: Deposits in Transit	
Less: Reserve Fund	-
Less: Outstanding Checks	-
Adjusted Bank Balance	<u><u>\$ 78,850.16</u></u>
Beginning Bank Balance Per Books	\$ 109,486.30
Cash Receipts	4,684.58
Cash Disbursements	(35,320.72)
Balance Per Books	<u><u>\$ 78,850.16</u></u>

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

Date	Num	Name	Memo	Receipts	Disbursements	Balance
10/01/2022						32,284.90
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
						35,045.14
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
10/31/2022						52,972.31
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
						34,282.64
						34,282.64
11/30/2022						94,878.04
						61,627.40
12/07/2022			Deposit	126,368.41		187,995.81
12/13/2022	100016	Clark & Albaugh, LLP	Invoice: 18154 (Reference: General Matters.) Invoice: 18176 (Reference: General Matters.)		120.00	187,875.81
12/13/2022	100017	Contours Landscape Solution, Inc.	Invoice: 8113 (Reference: DECEMBER Grounds Maintenance Services.)		3,544.15	184,331.66
12/13/2022	100018	DPPFG Mangement & Consulting	Invoice: 405572 (Reference: Monthly contracted management fees.)		2,217.92	182,113.74
12/14/2022			Deposit	326,040.11		508,153.85
12/27/2022			Deposit	37,650.87		545,804.72
				490,059.39	5,882.07	545,804.72
						33,250.64
12/06/2022	1070	EVC Construction	Deposit for Pond Structure Repair		7,000.00	26,250.64
12/13/2022	100019	Pegasus Engineering, LLC	Invoice: 226322 (Reference: Engineering Services.)		487.50	25,763.14
12/30/2022	100020	Contours Landscape Solution, Inc.	Invoice: 8132 (Reference: Landscape work, Material & Labor.)		670.00	25,093.14
				0.00	8,157.50	25,093.14
12/31/2022						570,897.86
01/06/2023	100021	InnerSync	Invoice: 21001 (Reference: CDD Website Services.)		384.38	545,420.34
01/12/2023	100022	Contours Landscape Solution, Inc.	Invoice: 8330 (Reference: January Monthly 2023.)		3,660.28	541,760.06
01/12/2023	100023	DPPFG Mangement & Consulting	Invoice: 406413 (Reference: Pass Thru Expenses - December 2022.)		37.04	541,723.02
01/13/2023	100024	DPPFG Mangement & Consulting	Invoice: 406480 (Reference: 1/2023 Monthly contracted management fees.)		2,217.92	539,505.10
01/17/2023			Deposit	13,363.85		552,868.95
01/30/2023			Deposit	1,514.92		554,383.87
01/31/2023	1073	U.S. Bank	To send tax collection funds to trustee		455,133.30	99,250.57
				14,878.77	461,432.92	99,250.57
						25,093.14
01/20/2023	1071	EVC Construction	Scope of Work: Behind 168 Crepe Myrtle		8,000.00	17,093.14
01/24/2023	1072	EVC Construction	Scope of Work: Pond 120 - 3yd gravel apron & Pond 20 - 1yd gravel apron		2,000.00	15,093.14
				0.00	10,000.00	15,093.14
01/31/2023						114,343.71
						99,250.57
02/10/2023			Deposit	16,111.21		115,361.78
02/13/2023	100026	Contours Landscape Solution, Inc.	Invoice: 8373 (Reference: February Monthly Services.)		3,660.28	111,701.50
02/21/2023	100027	DPPFG Mangement & Consulting	Invoice: 407584 (Reference: Monthly contracted management fees.)		2,217.92	109,483.58
02/21/2023	100028	Orlando Sentinel	Invoice: 067417898000 (Reference: Classified Listings.)		245.68	109,237.90
02/23/2023	100029	Clark & Albaugh, LLP	Invoice: 18233 (Reference: General Matters.)		1,767.50	107,470.40
				16,111.21	7,891.38	107,470.40
						15,093.14
02/07/2023	100025	Pegasus Engineering, LLC	Invoice: 226392 (Reference: Fiscal Year 2021/2022 District Engineer Services.) Invoice: 22639...		4,819.59	10,273.55
02/23/2023	1074	Cloud 9 Services Group, LLC			7,239.92	3,033.63
02/23/2023	1075	EVC Construction	Scope of Work: Pond 120 - Lay sod around structure		1,000.00	2,033.63
02/24/2023	100030	DPPFG Mangement & Consulting	Invoice: 407514 (Reference: Pass Thru Expenses - January 2023.)		17.73	2,015.90
				0.00	13,077.24	2,015.90
02/28/2023						109,486.30
						107,470.40
03/08/2023	100031	Contours Landscape Solution, Inc.	Invoice: 8401 (Reference: Maintenance Contract 2022-2023 March 2023.)		3,553.67	103,916.73
03/08/2023	100032	Clark & Albaugh, LLP	Invoice: 18265 (Reference: General Matters.)		692.50	103,224.23
03/10/2023			Deposit	4,684.58		107,908.81
03/20/2023	100033	DPPFG Mangement & Consulting	Invoice: 408427 (Reference: Monthly contracted management fees.)		2,217.92	105,690.89
03/20/2023	100034	DPPFG Mangement & Consulting	Invoice: 408372 (Reference: Billable Expenses.)		26.55	105,664.34
03/23/2023	1076	U.S. Bank	Tax Collection Distributions DS 2021		28,830.08	76,834.26
				4,684.58	35,320.72	76,834.26
						2,015.90
						2,015.90
03/31/2023						78,850.16
						4,684.58
						35,320.72
						78,850.16

EXHIBIT 18

Cascades At Groveland Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2023

Cascades At Groveland CDD

Balance Sheet

June 30, 2023

	GENERAL FUND	RESERVE FUND	DEBT SERVICE SERIES 2021	CONSOLIDATED TOTAL
1 ASSETS:				
3 CASH - HANCOCK WHITNEY	\$ 35,976	\$ 16	\$ -	\$ 35,992
4 INVESTMENTS - FIDELITY	-	0	-	0
5 INVESTMENTS:				
6 REVENUE FUND	-	-	32,990	32,990
7 INTEREST FUNDS	-	-	-	-
8 COI	-	-	-	-
9 SINKING FUNDS	-	-	-	-
10 PREPAYMENT	-	-	2,366	2,366
11 RESERVE	-	-	49,912	49,912
12 ACCOUNTS RECEIVABLE	1,515	-	-	1,515
13 ASSESSMENTS RECEIVABLE	663	-	3,586	4,249
14 OTHER ASSESSMENTS RECEIVABLE	-	-	-	-
15 DUE FROM GF	-	-	13,827	13,827
16 PREPAID ITEMS	-	-	-	-
17 DEPOSITS	-	-	-	-
18 TOTAL ASSETS	\$ 38,154	\$ 16	\$ 102,681	\$ 140,850
19				
20 LIABILITIES:				
22 ACCOUNTS PAYABLE	\$ 7,476	\$ -	\$ -	\$ 7,476
23 DUE TO DEBT SERVICE SERIES 2021	13,827	-	-	13,827
24 DUE TO RESERVE	-	-	-	-
25 DEFERRED REVENUE	663	-	3,586	4,249
26 ACCRUED EXPENSES	-	-	-	-
27				
28 FUND EQUITY:				
30 RESTRICTED FOR:				
31 DEBT SERVICE	-	-	-	-
32 CAPITAL PROJECTS	-	-	-	-
33 UNASSIGNED:	16,188	16	99,095	115,298
34				
35 TOTAL LIABILITIES & FUND EQUITY	\$ 38,154	\$ 16	\$ 102,681	\$ 140,850

Bonds outstanding from debt service series 2021: \$1,886,000

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 June 30, 2023**

	FY2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
1 REVENUE					
2					
3 ASSESSMENT ON ROLL (NET)	\$ 91,534	\$ 93	\$ 91,627	93	100%
4 FUND BALANCE FORWARD	7,315	-	-	(7,315)	0%
5 INTEREST REVENUE	-	-	-	-	
6 MISCELLANEOUS REVENUE	-	-	-	-	
7 FUNDS TRANSFER	-	-	-	-	
8 TOTAL REVENUE	98,849	93	91,627	(7,222)	93%
9					
10 EXPENDITURES					
11					
12 ADMINISTRATIVE					
13 BOARD OF SUPERVISORS	-	-	-	-	
14 ADMINISTRATIVE SERVICES	2,400	200	1,800	(600)	75%
15 DISTRICT MANAGEMENT	9,805	817	7,354	(2,451)	75%
16 DISTRICT ENGINEER	3,000	-	-	(3,000)	0%
17 DISCLOSURE REPORT	1,200	-	1,200	-	100%
18 TRUSTEE FEES	4,140	-	4,148	8	100%
19 ASSESSMENT ROLL					
20 FINANCIAL AND REVENUE COLLECTIONS	6,005	500	4,504	(1,501)	75%
21 ACCOUNTING SERVICES	8,405	700	6,304	(2,101)	75%
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	1,520	2,015	515	134%
26 DUES, LICENSES, FEES	175	-	175	-	100%
27 TAX COLLECTOR	50	-	-	(50)	0%
28 WEBSITE HOSTING	2,500	-	(362)	(2,862)	-14%
29 DISTRICT COUNSEL	5,000	1,573	7,813	2,813	156%
30 MISC CHARGES	-	1,663	1,890	1,890	100%
31 TOTAL ADMINISTRATIVE	50,811	6,973	36,841	(13,970)	73%
32					
33 INSURANCE					
34 INSURANCE (Liability)	3,094	-	5,375	2,281	174%
35 TOTAL INSURANCE	3,094	-	5,375	2,281	174%
36					
37 FIELD OPERATIONS					
38 DRY RETENTION POND MAINTENANCE	45,700	26,260	67,422	21,722	148%
39 MISCELLANEOUS FIELD EXPENSE			-	-	
40 TOTAL FIELD OPERATIONS	45,700	26,260	67,422	21,722	148%
41					
42 TOTAL EXPENDITURES	99,605	33,233	109,637	10,032	110%
43					
44 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(756)	(33,140)	(18,010)		
45					
46 FUND BALANCE - BEGINNING			34,198		
47 DECREASE IN FUND BALANCE			-		
48 INCREASE IN RESERVE			-		
49 FUND BALANCE - ENDING			\$ 16,188		

**CASCADES AT GROVELAND CDD
RESERVE**

For the period from October 1, 2022 through June 30, 2023

	FY 2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
1 REVENUE					
2 ASSESSMENTS - ON-ROLL (Gross)	\$ -	\$ -	\$ -	\$ -	
3 ASSESSMENTS - ON-ROLL EXCESS FEES	-	-	-	-	
4 FUND BALANCE FORWARD	-	-	-	-	
5 INTEREST - INVESTMENT	-	-	-	-	
6 DISCOUNT	-	-	-	-	
7 TOTAL REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>
8					
9 EXPENDITURES	-	-	34,267	(34,267)	100%
10					
19 TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>34,267</u>	<u>(34,267)</u>	<u>100%</u>
20					
21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	(34,267)	(34,267)	
22					
23 OTHER FINANCING SOURCES (USES)					
24 TRANSFER IN	-	-	-	-	
25 TRANSFER OUT (USES)	-	-	-	-	
26 TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
27					
28 NET CHANGE IN FUND BALANCE	-	-	(34,267)		
29					
30 FUND BALANCE - BEGINNING			34,283		
31 FUND BALANCE FORWARD FY 2022			-		
32					
33 FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16</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 June 30, 2023

	FY 2023 ADOPTED BUDGET	CURRENT MONTH	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)	% OF BUDGET
1 REVENUE					
2 ASSESSMENTS - ON-ROLL (Gross)	\$ 499,240	\$ 503	\$ 495,654	\$ 495,151	99%
3 SUPPLEMENTAL DEBT SERVICE ASSESSMENT	-	-	-	-	
4 PREPAYMENT FUND DS	-	-	5,023	5,023	
5 INTEREST - INVESTMENT	-	348	4,363	4,015	100%
6 BOND PROCEEDS	-	-	-	-	
7 TOTAL REVENUE	499,240	851	505,040	504,188	101%
8					
9					
10 EXPENDITURES					
11 INTEREST EXPENSE	23,510	-	23,510	-	100%
12 INTEREST EXPENSE	18,950	-	23,450	-	124%
13 PRINCIPAL EXPENSE	456,000	-	465,000	(465,000)	102%
19 TOTAL EXPENDITURES	498,460	-	511,960	(465,000)	103%
20					
21 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	780	851	(6,920)	39,188	
22					
23 OTHER FINANCING SOURCES (USES)					
24 TRANSFER IN	-	-	-	-	
25 TRANSFER OUT (USES)	-	-	-	-	
26 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	0
27					
28 NET CHANGE IN FUND BALANCE			(6,920)		
29					
30 FUND BALANCE - BEGINNING			106,015		
31 FUND BALANCE APPROPRIATED			-		
32					
33 FUND BALANCE - ENDING			\$ 99,095		

Cascades At Groveland
Bank Reconciliation (GF)
June 30, 2023

	<u>Bank United</u>
Balance Per Bank Statement	\$ 37,511.55
Plus: Deposits in Transit	
Less: Reserve Fund	(15.90)
Less: Outstanding Checks	(1,519.80)
Adjusted Bank Balance	<u><u>\$ 35,975.85</u></u>
Beginning Bank Balance Per Books	\$ 65,310.88
Cash Receipts	596.15
Cash Disbursements	(29,931.18)
Balance Per Books	<u><u>\$ 35,975.85</u></u>

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

Date	Num	Name	Memo	Receipts	Disbursements	Balance
10/01/2022						32,284.90
10/01/2022	1066	EGIS Insurance & Risk Advisors	Insurance Policy # 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	DPFG Mangement & Consulting	Invoice: 403537 (Reference: Annual contracted fees.) Invoice: 403507 (Reference: Monthly Mana...	0.00	3,417.92	18,689.67
					13,595.23	35,045.14
10/24/2022	100011	Pegasus Engineering, LLC	Invoice: 226241 (Reference: 7/31/22 - 9/27/22.)		762.50	34,282.64
					762.50	34,282.64
10/31/2022				0.00	14,377.73	52,972.31
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	DPFG Mangement & Consulting	Invoice: 404414 (Reference: DPGF services for 11/2022.)		2,217.92	14,231.81
11/16/2022	100015	DPFG 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
						34,282.64
						34,282.64
11/30/2022				49,213.27	7,307.54	94,878.04
						61,627.40
12/07/2022			Deposit	126,368.41		187,995.81
12/13/2022	100016	Clark & Albaugh, LLP	Invoice: 18154 (Reference: General Matters.) Invoice: 18176 (Reference: General Matters.)		120.00	187,875.81
12/13/2022	100017	Contours Landscape Solution, Inc.	Invoice: 8113 (Reference: DECEMBER Grounds Maintenance Services.)		3,544.15	184,331.66
12/13/2022	100018	DPFG Mangement & Consulting	Invoice: 405572 (Reference: Monthly contracted management fees.)		2,217.92	182,113.74
12/14/2022			Deposit	326,040.11		508,153.85
12/27/2022			Deposit	37,650.87		545,804.72
				490,059.39	5,882.07	545,804.72
						33,250.64
12/06/2022	1070	EVC Construction	Deposit for Pond Structure Repair		7,000.00	26,250.64
12/13/2022	100019	Pegasus Engineering, LLC	Invoice: 226322 (Reference: Engineering Services.)		487.50	25,763.14
12/30/2022	100020	Contours Landscape Solution, Inc.	Invoice: 8132 (Reference: Landscape work, Material & Labor.)		670.00	25,093.14
				0.00	8,157.50	25,093.14
12/31/2022				490,059.39	14,039.87	470,978.30
01/05/2023	100021	InnerSync	Invoice: 21001 (Reference: CDD Website Services.)		384.38	545,420.34
01/12/2023	100022	Contours Landscape Solution, Inc.	Invoice: 8330 (Reference: January Monthly 2023.)		3,660.28	541,760.06
01/12/2023	100023	DPFG Mangement & Consulting	Invoice: 406413 (Reference: Pass Thru Expenses - December 2022.)		37.04	541,723.02
01/13/2023	100024	DPFG Mangement & Consulting	Invoice: 406480 (Reference: 1/2023 Monthly contracted management fees.)		2,217.92	539,505.10
01/17/2023			Deposit	13,363.85		552,868.95
01/30/2023			Deposit	1,514.92		554,383.87
01/31/2023	1073	U.S. Bank	To send tax collection funds to trustee		455,133.30	99,250.57
				14,878.77	461,432.92	99,250.57
						25,093.14
01/20/2023	1071	EVC Construction	Scope of Work: Behind 168 Crepe Myrtle		8,000.00	17,093.14
01/24/2023	1072	EVC Construction	Scope of Work: Pond 120 - 3yd gravel apron & Pond 20 - 1yd gravel apron		2,000.00	15,093.14
				0.00	10,000.00	15,093.14
01/31/2023				14,878.77	471,432.92	114,343.71
						99,250.57
02/10/2023			Deposit	16,111.21		115,361.78
02/13/2023	100026	Contours Landscape Solution, Inc.	Invoice: 8373 (Reference: February Monthly Services.)		3,660.28	111,701.50
02/21/2023	100027	DPFG Mangement & Consulting	Invoice: 407584 (Reference: Monthly contracted management fees.)		2,217.92	109,483.58
02/21/2023	100028	Orlando Sentinel	Invoice: 067417899000 (Reference: Classified Listings.)		245.68	109,237.90
02/23/2023	100029	Clark & Albaugh, LLP	Invoice: 18233 (Reference: General Matters.)		1,767.50	107,470.40
				16,111.21	7,891.38	107,470.40
						15,093.14
02/07/2023	100025	Pegasus Engineering, LLC	Invoice: 226392 (Reference: Fiscal Year 2021/2022 District Engineer Services.) Invoice: 22639...		4,819.59	10,273.55
02/23/2023	1074	Cloud 9 Services Group, LLC			7,230.92	3,033.63
02/23/2023	1075	EVC Construction	Scope of Work: Pond 120 - Lay sod around structure		1,000.00	2,033.63
02/24/2023	100030	DPFG Mangement & Consulting	Invoice: 407514 (Reference: Pass Thru Expenses - January 2023.)		17.73	2,015.90
				0.00	13,077.24	2,015.90
02/28/2023				16,111.21	20,968.62	109,488.30
						107,470.40
03/08/2023	100031	Contours Landscape Solution, Inc.	Invoice: 8401 (Reference: Maintenance Contract 2022-2023 March 2023.)		3,553.67	103,916.73
03/08/2023	100032	Clark & Albaugh, LLP	Invoice: 18265 (Reference: General Matters.)		692.50	103,224.23
03/10/2023			Deposit	4,684.58		107,908.81
03/20/2023	100033	DPFG Mangement & Consulting	Invoice: 408427 (Reference: Monthly contracted management fees.)		2,217.92	105,690.89
03/20/2023	100034	DPFG Mangement & Consulting	Invoice: 408372 (Reference: Billable Expenses.)		26.55	105,664.34
03/23/2023	1076	U.S. Bank	Tax Collection Distributions DS 2021		28,830.08	76,834.26
				4,684.58	35,320.72	76,834.26
						2,015.90
						2,015.90
03/31/2023				4,684.58	35,320.72	78,850.16
						76,834.26
04/05/2023	100035	Contours Landscape Solution, Inc.	Invoice: 8450 (Reference: Maintenance Contract 2022-2023 April 2023.)		3,660.27	73,173.99
04/05/2023	100036	InnerSync	Invoice: 21188 (Reference: CDD Website Services.)		384.38	72,789.61
04/06/2023	100037	Clark & Albaugh, LLP	Invoice: 18303 (Reference: Legal Services 3/2023.)		427.50	72,362.11
04/10/2023	1077	William Houppermans	Yellow Caution Tape		11.74	72,350.37
04/12/2023			Deposit	11,194.19		83,544.56
04/24/2023	100038	Vesta District Services	Invoice: 409373 (Reference: Monthly contracted management fees.)		2,217.92	81,326.64
04/25/2023	1078	Von Etcher Builders, LLC			12,467.00	68,859.64
				11,194.19	19,168.81	68,859.64
						2,015.90
04/30/2023				11,194.19	19,168.81	70,875.54
						65,310.88
05/01/2023	100039	Vesta District Services	Invoice: 409268 (Reference: Monthly Reimbursable Expenses - March.)		11.65	68,847.99
05/08/2023	100040	Clark & Albaugh, LLP	Invoice: 18345 (Reference: General Matters.)		2,002.50	66,845.49
05/12/2023			Deposit	4,592.74		71,438.23
05/15/2023	100041	Contours Landscape Solution, Inc.	Invoice: 8518 (Reference: MAY Grounds Maintenance Services.)		3,660.00	67,778.23
05/15/2023	100042	Orlando Sentinel	Invoice: 072217506000 (Reference: Advertising.)		249.43	67,528.80
05/19/2023	100043	Vesta District Services	Invoice: 410185 (Reference: Monthly contracted management fees.)		2,217.92	65,310.88
				4,592.74	8,141.50	65,310.88
						2,015.90
05/31/2023				4,592.74	8,141.50	65,310.88
						65,310.88
06/02/2023	1079	Cascades of Groveland HOA, Inc	Power washing		1,663.00	63,647.88
06/05/2023	1080	U.S. Bank	Incidental expenses 5/1/23- 4/30/24		4,148.38	59,499.50
06/06/2023	1083	Von Etcher Builders, LLC	Deposit-Task 3 Amendment, Construction Services Agreement		11,500.00	47,999.50
06/08/2023	1084	Von Etcher Builders, LLC			11,100.00	36,899.50
06/16/2023			Deposit	596.15		37,495.65
06/28/2023	1085	Tampa Print Services, Inc.	Print Services		1,519.80	35,975.85
				596.15	29,931.18	35,975.85
06/30/2023				596.15	29,931.18	

EXHIBIT 19







EXHIBIT 20

CASCADES OF GROVELAND HOA, INC.

Invoice

June 1, 2023

Power washing of walking path entrances and bench area	\$1,663.00
(Per agreement)	

Please remit payment to:

Cascades of Groveland HOA
100 Spanish Cove Way
Groveland, FL 34736

Thank you for your prompt attention.

Sincerely,

Cheryl L. Bell

Cheryl L. Bell
Community Association Manager, LCAM
AAM LLC

EXHIBIT 21

RESOLUTION 2023-09

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF CASCADES
AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
DESIGNATING RECORD OFFICE PURSUANT TO SECTION
190.006(7), FLORIDA STATUTES, AND PROVIDING FOR AN
EFFECTIVE DATE**

WHEREAS, Cascades at Groveland Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Lake County, Florida; and

WHEREAS, section 190.006(7), Florida Statutes, requires that the District shall keep at its office or other regular place of business maintained by its Board of Supervisors in the county or municipality in which the District is located (the "Record Office") a permanent record book entitled "Record of Proceedings of Cascades at Groveland Community Development District" in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, bonds given by all employees, and any and all corporate acts, and that such record book shall at reasonable times be open to inspection in the same manner as state, county, and municipal records pursuant to chapter 119; and

WHEREAS, the Board of Supervisors of the District desires to fully comply with section 190.006(7), Florida Statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF
CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT:**

1. The office located at Magnolia House, 100 Falling Acorn Avenue, Groveland, FL 34736 is hereby designated to be the District's Record Office.
2. The District's Board of Supervisors shall maintain a permanent record book entitled "Record of Proceedings of Cascades at Groveland Community Development District" (the "Record of Proceedings") in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, bonds given by all employees, and any and all corporate acts.
3. The Record of Proceedings shall be maintained by the District's Record Office.
4. In accordance with section 190.006(7), Florida Statutes, the Record of Proceedings shall at reasonable times be open to inspection in the same manner as state, county, and municipal records pursuant to chapter 119
5. This Resolution shall become effective upon its passage.

[SIGNATURES ON NEXT PAGE]

PASSED AND ADOPTED THIS 19TH DAY OF JULY, 2023.

**CASCADES AT GROVELAND
COMMUNITY DEVELOPMENT DISTRICT**

**CHAIR/VICE CHAIR, BOARD OF
SUPERVISORS**

ATTEST:

SECRETARY/ASSISTANT SECRETARY

EXHIBIT 22

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2023/2024

WHEREAS, Cascades at Groveland Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Lake County, Florida; and

WHEREAS, the District is statutorily required to prepare an annual meeting schedule of its regular meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2023-2024 annual meeting schedule as attached in **Exhibit A**;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A."

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Lake County and the City of Groveland, a schedule of the District's regular meetings.

Section 3. This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED THIS 19TH DAY OF JULY, 2023.

ATTEST:

**CASCADES AT GROVELAND
COMMUNITY DEVELOPMENT
DISTRICT**

SECRETARY/ASST. SECRETARY

CHAIRMAN/VICE CHAIRMAN

EXHIBIT "A"
BOARD OF SUPERVIORS' MEETING DATES
CASCADES AT GROVELAND COMMUNITY DEVELOPMENT
DISTRICT FOR FISCAL YEAR 2023/2024

Regular Meetings:

October 18, 2023

January 17, 2024

April 17, 2024

July 17, 2024

Except as otherwise indicated above, all regular board meetings will convene quarterly on the 3rd Wednesday of the month at 2:00 p.m. at the Magnolia House Sports Pavilion, located at 100 Falling Acorn Avenue, Groveland, FL 34746.

EXHIBIT 23

Estimated "not to exceed" Construction Service Agreement

Date: 3/16/23

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

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

Scope of Work: cost not to exceed

1) Inlet D308 Excavation:

A) Remove and move to specific location same pond 1,600 sf
Topsoil.

B) Move (estimated 80 CY) soil from same pond to D308 outlet area and grade per
specifications.

Not to Exceed: \$7,500.00

2) Pond0-60 Riprap:

A) Break down existing damaged concrete and re use for riprap material.

B) Fill wash out with 20 CY class 2 fill, compact 12" lifts.

C) Cover with 3 CY of 3" (+ -) aggregate

Not to Exceed: \$4,600.00

Cascade of Groveland HOA,s

By: _____

Its: _____

Date: _____

Eric Von Essen

By: _____

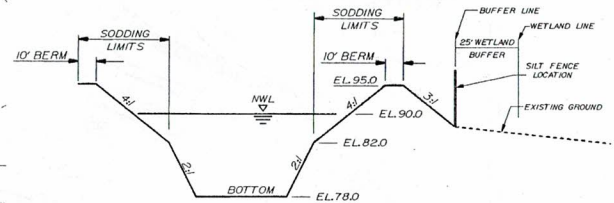
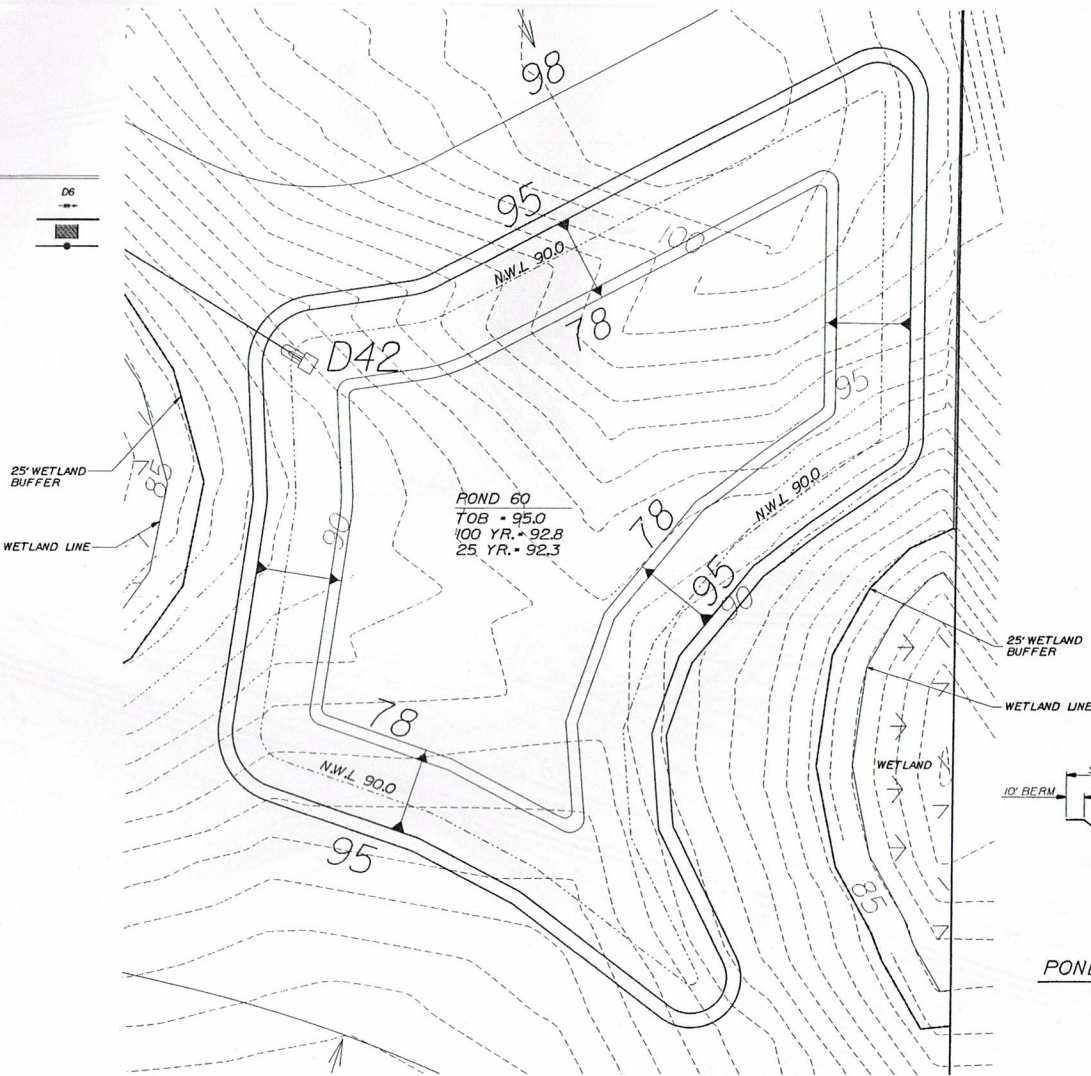
Its: _____

Date: _____



LEGEND

DRAINAGE STRUCTURE	D6
DIRECTION OF SURFACE FLOW	---
PROPERTY BOUNDARY	---
PROPOSED WEIR	---
FUTURE STORM CONSTRUCTION	---



POND 60 - WET DETENTION POND
N.T.S.

98716-1
RECEIVED
NOV 19 2004
PDS
ALAMONTE SVC. CTR.

11/12/2004 02:24:03 J:\CSD\new\pds\98716\98716.dwg NEW DULLETTE

REVISIONS					
DATE	BY	DESCRIPTION	DATE	BY	DESCRIPTION
7-9-04	DKD	REV AS PER SRWMD RECOMMMENTS			
8-31-04	ENK/DDD	REV PER SRWMD & CITY RECOMMMENTS			

BOWYER-SINGLETON & ASSOCIATES, INCORPORATED
ENGINEERING • PLANNING • SURVEYING • ENVIRONMENTAL
520 SOUTH MAGNOLIA AVENUE • ORLANDO, FLORIDA 32801
407-843-5120 • FAX 407-849-8664
ENGINEERING BUSINESS #1221

Mark E. Jacobson
Florida Reg. Number
#2606

CITY OF GROVELAND
RETENTION POND NO. 60
THE CASCADES
MASS GRADING PLANS

DATE	REV
DESIGNED	DDO
CHECKED	MEJ
SCALE	1" = 40'
PROJECT NO.	CAS1
FILE NAME	CASWPS.DGN
SHEET	11 OF 14











EXHIBIT 24

From: James Pekarek <jimpekmark@aol.com>

Sent: Wednesday, April 26, 2023 2:14 PM

To: Austin Comings <acomings@dpfgmc.com>; David C. McInnes <dmcinnes@dpfgmc.com>

Subject: Bond Payoff amount prior to 9/1/2023

Please inform any residents who ask that the payoff amount is \$1,709.44 before 9/1/2023.

Please update the Cascades CDD website to reflect the subject debt payoff amount to \$1,709.44 calculated as follows:

	Total	Per 1,057
debtors		
Debt outstanding after \$456,000 payment due on 5/1/2023	\$1,889,000	\$1,787.13
Less share of excess funds at 3/31/2023 calculated as follows:		
Debt service Fund Assets at 3/31/2023	\$580,461	
Less payment due 5/1/2023	(456,000)	
Less interest due 5/1/2023	(23,450)	
Less interest due 11/1/2023 on \$1,889,000	(18,890)	
3/31/2023 Excess funds at	\$82,121	(\$77.69)
9/1/2023 Net payoff amount per debtor prior to		
		\$1,709.44

Please call if I have made an error in the calculations. The methodology is the same as in prior years.

Please provide me with the names of the debtor payments included in the \$3,692 of prepayments on the balance sheet at 3/31/2023 and how the amounts were calculated.

EXHIBIT 25



LLS Tax Solutions Inc.
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

June 7, 2023

Cascades at Groveland Community Development District
c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary, Florida 32746

Thank you for choosing LLS Tax Solutions Inc. (“LLS Tax”) to provide arbitrage services to Cascades at Groveland Community Development District (“Client”) for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$3,053,000 Cascades at Groveland Community Development District Capital Improvement Revenue Refunding Bond, Series 2021

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service (“IRS”) forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment

of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the two annual bond years ending April 22, 2024, and April 22, 2025, is \$1,300, which is \$650 each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

The Client (District) has the option to terminate this Agreement within ninety days of providing notice to LLS Tax Solutions Inc. of its intent.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Cascades at Groveland Community Development
District

By: Linda L. Scott

Linda L. Scott, CPA

By: _____

Print Name _____

Title _____

Date: _____

EXHIBIT 26

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2022

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2022

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INDEPENDENT AUDITORS' REPORT

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

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 4, 2023, on our consideration of the Cascades at Groveland Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the 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 District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 4, 2023 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 4, 2023

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

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, 2022. 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 \$1,057,202.
- The change in the District's total net position in comparison with the prior fiscal year was \$146,189, an increase. 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, 2022, the District's governmental funds reported combined ending fund balances of \$174,495. 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, 2022

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, 2022

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

	2022	2021
Current assets	\$ 175,258	\$ 229,686
Capital assets	3,253,456	3,544,409
Total assets	<u>3,428,714</u>	<u>3,774,095</u>
Current liabilities	476,512	488,082
Long-term liabilities	1,895,000	2,375,000
Total liabilities	<u>2,371,512</u>	<u>2,863,082</u>
Net position		
Net invested in capital assets	902,456	722,409
Restricted for debt service	86,266	104,632
Unrestricted	68,480	83,972
Total net position	<u>\$ 1,057,202</u>	<u>\$ 911,013</u>

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

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

Change in Net Position

	2022	2021
Program revenues	\$ 597,698	\$ 704,490
General revenues	672	99
Total revenues	<u>598,370</u>	<u>704,589</u>
Expenses		
General government	59,750	82,229
Physical environment	339,947	335,337
Interest on long-term debt	52,484	141,654
Cost of issuance	-	147,206
Total expenses	<u>452,181</u>	<u>706,426</u>
Change in net position	146,189	(1,837)
Net position - beginning of year	911,013	912,850
Net position - end of year	<u>\$ 1,057,202</u>	<u>\$ 911,013</u>

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$452,181, 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, 2022.

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, 2022, the District had \$3,253,456 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$2,351,000 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 2023, 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, 2022

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, 2022

	GOVERNMENTAL ACTIVITIES
ASSETS	
Cash and cash equivalents	\$ 67,330
Accounts receivable	1,515
Assessments receivable	398
Restricted assets:	
Investments	103,879
Assessments receivable	2,136
Capital assets:	
Depreciable	3,253,456
TOTAL ASSETS	\$ 3,428,714
 LIABILITIES	
Accounts payable and accrued expenses	\$ 763
Accrued interest payable	19,749
Bonds payable, due within one year	456,000
Bonds payable, due in more than one year	1,895,000
TOTAL LIABILITIES	2,371,512
 NET POSITION	
Net investment in capital assets	902,456
Restricted for:	
Debt service	86,266
Unrestricted	68,480
TOTAL NET POSITION	\$ 1,057,202

The accompanying notes are an integral part of this financial statement

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities				
General government	\$ 59,750	\$ 59,750	\$ -	\$ -
Physical environment	339,947	33,107	-	(306,840)
Interest on long-term debt	52,484	504,841	-	452,357
Total governmental activities	<u>\$ 452,181</u>	<u>\$ 597,698</u>	<u>\$ -</u>	<u>145,517</u>
General revenues:				
				276
				396
				<u>672</u>
				146,189
				<u>911,013</u>
				<u>\$ 1,057,202</u>

The accompanying notes are an integral part of this financial statement

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2022

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
<u>ASSETS</u>			
Cash and cash equivalents	\$ 67,330	\$ -	\$ 67,330
Accounts receivable	1,515	-	1,515
Assessments receivable	398	-	398
Restricted assets:			
Investments	-	103,879	103,879
Assessments receivable	-	2,136	2,136
TOTAL ASSETS	\$ 69,243	\$ 106,015	\$ 175,258
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts payable and accrued expenses	\$ 763	\$ -	\$ 763
TOTAL LIABILITIES	763	-	763
FUND BALANCES			
Restricted for:			
Debt service	-	106,015	106,015
Unassigned	68,480	-	68,480
TOTAL FUND BALANCES	68,480	106,015	174,495
TOTAL LIABILITIES AND FUND BALANCES	\$ 69,243	\$ 106,015	\$ 175,258

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, 2022

Total Governmental Fund Balances in the Balance Sheet	\$	174,495
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		(4,020,368)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Accrued interest payable		(19,749)
Governmental bonds payable		(2,351,000)
		(2,370,749)
Net Position of Governmental Activities	\$	1,057,202

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, 2022

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
REVENUES			
Special assessments	\$ 92,857	\$ 504,841	\$ 597,698
Miscellaneous revenue	396	-	396
Investment earnings	1	275	276
TOTAL REVENUES	<u>93,254</u>	<u>505,116</u>	<u>598,370</u>
EXPENDITURES			
General government	59,750	-	59,750
Physical environment	48,994	-	48,994
Debt			
Principal	-	471,000	471,000
Interest expense	-	56,200	56,200
TOTAL EXPENDITURES	<u>108,744</u>	<u>527,200</u>	<u>635,944</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(15,490)	(22,084)	(37,574)
FUND BALANCE			
Beginning of year	<u>83,970</u>	<u>128,099</u>	<u>212,069</u>
End of year	<u>\$ 68,480</u>	<u>\$ 106,015</u>	<u>\$ 174,495</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, 2022

Net Change in Fund Balances - Total Governmental Funds \$ (37,574)

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 471,000

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:

Current year provision for depreciation (290,953)

Change in accrued interest payable 3,716

Change in Net Position of Governmental Activities \$ 146,189

The accompanying notes are an integral part of this financial statement

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First American Treasury Obligation CL Z	\$ 103,879	S&P AAAm	Weighted average of the fund portfolio: 9 days
Total Investments	<u>\$ 103,879</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, 2022

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, 2022

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Balance 10/01/2021	Increases	Decreases	Balance 09/30/2022
Governmental activities:				
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	3,729,415	290,953	-	4,020,368
Total accumulated depreciation	3,729,415	290,953	-	4,020,368
Total capital assets, being depreciated - net	3,544,409	(290,953)	-	3,253,456
Governmental activities capital assets - net	<u>\$ 3,544,409</u>	<u>\$ (290,953)</u>	<u>\$ -</u>	<u>\$ 3,253,456</u>

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

NOTE F – LONG-TERM LIABILITIES

\$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. During 2022, the District made prepayments of \$24,000.

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.

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The requirements have been met for the fiscal year ended September 30, 2022.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2022:

	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022	Due Within One Year
Capital Improvement Revenue Refunding Bonds, Series 2021	\$ 2,822,000	\$ -	\$ 471,000	\$ 2,351,000	\$ 456,000
	<u>\$ 2,822,000</u>	<u>\$ -</u>	<u>\$ 471,000</u>	<u>\$ 2,351,000</u>	<u>\$ 456,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

September 30,	Principal	Interest	Total
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	470,000	9,400	479,400
	<u>\$ 2,351,000</u>	<u>\$ 143,900</u>	<u>\$ 2,494,900</u>

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, 2022

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Special assessments	\$ 92,290	\$ 92,857	\$ 567
Miscellaneous revenue	-	396	396
Investment earnings	-	1	1
TOTAL REVENUES	92,290	93,254	964
 EXPENDITURES			
Current			
General government	54,565	59,750	(5,185)
Physical environment	42,305	48,994	(6,689)
TOTAL EXPENDITURES	96,870	108,744	(11,874)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,580)	(15,490)	(10,910)
 OTHER FINANCING SOURCES			
Carry forward surplus	4,580	-	(4,580)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	\$ -	(15,490)	\$ (15,490)
 FUND BALANCES			
Beginning of year		83,970	
End of year		\$ 68,480	

* Original and final budget.

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, 2022. 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, 2022 and for the year ended September 30, 2022, which collectively comprise Cascades at Groveland Community Development District's basic financial statements and have issued our report thereon dated May 4, 2023.

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 4, 2023

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, 2022. 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, 2022.

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 4, 2023

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, 2022, and have issued our report thereon dated May 4, 2023.

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 reports, which are dated May 4, 2023, 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. There were no findings or recommendations made in the preceding annual audit report.

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 \$2,435.
- 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 \$85 to \$496 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$597,698.
- c. The total amount of outstanding bonds issued by the district as \$2,351,000.

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 4, 2023

EXHIBIT 27



LLS Tax Solutions Inc.
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

May 18, 2023

Mr. Logan Muether
Cascades at Groveland Community Development District
c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary, Florida 32746

\$3,053,000
Cascades at Groveland Community Development District
Capital Improvement Revenue Refunding Bond, Series 2021
("Bonds")

Dear Mr. Muether:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual period ended April 22, 2023 ("Computation Period"). This report indicates that there is no cumulative rebatable arbitrage liability as of April 22, 2023.

The next annual arbitrage rebate calculation date is April 22, 2024. We have provided an engagement letter for the next two Computation Periods ending April 22, 2024, and April 22, 2025, for you to sign and return. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott
Linda L. Scott, CPA

cc: Mr. James Audette, US Bank

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

*\$3,053,000 Cascades at Groveland Community
Development District Capital Improvement Revenue
Refunding Bond, Series 2021*

For the period ended April 22, 2023



LLS Tax Solutions Inc.
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

May 18, 2023

Cascades at Groveland Community Development District
c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary, Florida 32746

Re: \$3,053,000 Cascades at Groveland Community Development District Capital Improvement Revenue Refunding Bond, Series 2021 ("Bonds")

Cascades at Groveland Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended April 22, 2023 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebtable Arbitrage for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebtable Arbitrage of \$(4,406.34) at April 22, 2023. As such, no amount must be on deposit in the Rebate Fund.

As specified in the Form 8038G, the calculations have been performed based upon a Bond Yield of 2.0001%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebtable Arbitrage for the Bonds for the Computation Period based on the information provided to us. The Rebtable Arbitrage has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"). We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

LLS Tax Solutions Inc.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Cascades at Groveland Community Development District
May 18, 2023
\$3,053,000 Capital Improvement Revenue Refunding Bond, Series 2021
For the period ended April 22, 2023

NOTES AND ASSUMPTIONS

1. The issue date of the Bonds is April 23, 2021.
2. The end of the first Bond Year for the Bonds is April 22, 2022.
3. Computations of yield are based upon a 30-day month, a 360-day year and semiannual compounding.
4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under Section 148(f) of the Code are shown in the attached schedule.
5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebatable Arbitrage for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.
6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebatable Arbitrage for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.
7. Ninety percent (90%) of the Rebatable Arbitrage as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebatable Arbitrage as of the Next Computation Date will not be the Rebatable Arbitrage reflected herein, but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebatable Arbitrage computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
8. For purposes of determining what constitutes an "issue" under Section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Cascades at Groveland Community Development District

May 18, 2023

\$3,053,000 Capital Improvement Revenue Refunding Bond, Series 2021

For the period ended April 22, 2023

NOTES AND ASSUMPTIONS (cont'd)

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the “present value” method of valuation that is described in the Regulations.
10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a “bona fide debt service fund” for public purpose bonds issued after November 10, 1988 is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.
11. The Series 2021 Bond is issued in the principal amount of \$3,053,000 for the purposes of (a) currently refunding and redeeming all of the outstanding principal amount of the District’s Capital Improvement Revenue Bonds, Series 2006, (b) paying certain costs associated with the issuance of the Series 2021 Bond, and (c) making a deposit into the Series 2021 Reserve Account.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Cascades at Groveland Community Development District

May 18, 2023

\$3,053,000 Capital Improvement Revenue Refunding Bond, Series 2021

For the period ended April 22, 2023

DEFINITIONS

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.
2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.
3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.
4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebatable Arbitrage on certain prescribed dates.
5. *Rebatable Arbitrage*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Cascades at Groveland Community Development District
May 18, 2023
\$3,053,000 Capital Improvement Revenue Refunding Bond, Series 2021
For the period ended April 22, 2023

SOURCE INFORMATION

<u>Bonds</u>	<u>Source</u>
Closing Date	Form 8038G
Bond Yield	Form 8038G
<u>Investments</u>	<u>Source</u>
Principal and Interest Receipt Amounts and Dates	Trust Statements
Investment Dates and Purchase Prices	Trust Statements

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Cascades at Groveland Community Development District
May 18, 2023
\$3,053,000 Capital Improvement Revenue Refunding Bond, Series 2021
For the period ended April 22, 2023

DESCRIPTION OF SCHEDULE

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebatable Arbitrage.

\$3,053,000 CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
 CAPITAL IMPROVEMENT REVENUE REFUNDING BOND, SERIES 2021

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

4 / 23 / 2021 ISSUE DATE
 4 / 23 2021 BEGINNING OF COMPUTATION PERIOD
 4 / 22 / 2023 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 2.0001%	ALLOWABLE EARNINGS
4 / 23 / 2021	INITIAL DEPOSIT		0.00	147,705.48	153,694.72	5,989.24
4 / 23 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(6,106.00)	(6,353.59)	(247.59)
4 / 23 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(30,000.00)	(31,216.46)	(1,216.46)
4 / 23 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(50,000.00)	(52,027.43)	(2,027.43)
4 / 23 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(25,000.00)	(26,013.71)	(1,013.71)
4 / 23 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(5,500.00)	(5,723.02)	(223.02)
4 / 23 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(5,500.00)	(5,723.02)	(223.02)
4 / 23 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(2,000.00)	(2,081.10)	(81.10)
4 / 27 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(17,500.00)	(18,205.57)	(705.57)
4 / 28 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(750.00)	(780.20)	(30.20)
4 / 28 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(4,850.00)	(5,045.27)	(195.27)
5 / 3 / 2021	COST OF ISSUANCE ACCOUNT		0.04	0.00	0.00	0.00
5 / 4 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(0.04)	(0.04)	0.00
10 / 21 / 2021	COST OF ISSUANCE ACCOUNT		0.00	(499.48)	(514.64)	(15.16)
		<u>0.00</u>	<u>0.04</u>	<u>(0.04)</u>	<u>10.67</u>	<u>10.71</u>
4 / 23 / 2021	INITIAL DEPOSIT		0.00	49,972.00	51,998.29	2,026.29
5 / 3 / 2021	RESERVE FUND		0.18	0.00	0.00	0.00
5 / 4 / 2021	RESERVE FUND		0.00	(0.18)	(0.19)	(0.01)
6 / 1 / 2021	RESERVE FUND		0.45	0.00	0.00	0.00
6 / 2 / 2021	RESERVE FUND		0.00	(0.45)	(0.47)	(0.02)
7 / 1 / 2021	RESERVE FUND		0.41	0.00	0.00	0.00
7 / 2 / 2021	RESERVE FUND		0.00	(0.41)	(0.43)	(0.02)
8 / 2 / 2021	RESERVE FUND		0.42	0.00	0.00	0.00
8 / 3 / 2021	RESERVE FUND		0.00	(0.42)	(0.43)	(0.01)
9 / 1 / 2021	RESERVE FUND		0.42	0.00	0.00	0.00
9 / 2 / 2021	RESERVE FUND		0.00	(0.42)	(0.43)	(0.01)
10 / 1 / 2021	RESERVE FUND		0.41	0.00	0.00	0.00
10 / 4 / 2021	RESERVE FUND		0.00	(0.41)	(0.42)	(0.01)
11 / 1 / 2021	RESERVE FUND		0.42	0.00	0.00	0.00
11 / 2 / 2021	RESERVE FUND		0.00	(0.42)	(0.43)	(0.01)

\$3,053,000 CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
 CAPITAL IMPROVEMENT REVENUE REFUNDING BOND, SERIES 2021

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

4 / 23 / 2021 ISSUE DATE
 4 / 23 2021 BEGINNING OF COMPUTATION PERIOD
 4 / 22 / 2023 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 2.0001%	ALLOWABLE EARNINGS
12 / 1 / 2021	RESERVE FUND		0.41	0.00	0.00	0.00
12 / 2 / 2021	RESERVE FUND		0.00	(0.41)	(0.42)	(0.01)
12 / 29 / 2021	RESERVE FUND		0.01	0.00	0.00	0.00
12 / 30 / 2021	RESERVE FUND		0.00	(0.01)	(0.01)	0.00
1 / 3 / 2022	RESERVE FUND		0.42	0.00	0.00	0.00
1 / 4 / 2022	RESERVE FUND		0.00	(0.42)	(0.43)	(0.01)
2 / 1 / 2022	RESERVE FUND		0.42	0.00	0.00	0.00
2 / 2 / 2022	RESERVE FUND		0.00	(0.42)	(0.43)	(0.01)
3 / 1 / 2022	RESERVE FUND		0.38	0.00	0.00	0.00
3 / 2 / 2022	RESERVE FUND		0.00	(0.38)	(0.39)	(0.01)
3 / 15 / 2022	RESERVE FUND		0.00	(48.00)	(49.07)	(1.07)
4 / 1 / 2022	RESERVE FUND		3.77	0.00	0.00	0.00
4 / 4 / 2022	RESERVE FUND		0.00	(3.77)	(3.85)	(0.08)
5 / 2 / 2022	RESERVE FUND		9.19	0.00	0.00	0.00
5 / 3 / 2022	RESERVE FUND		0.00	(9.19)	(9.37)	(0.18)
6 / 1 / 2022	RESERVE FUND		23.86	0.00	0.00	0.00
6 / 2 / 2022	RESERVE FUND		0.00	(23.86)	(24.29)	(0.43)
7 / 1 / 2022	RESERVE FUND		39.82	0.00	0.00	0.00
7 / 5 / 2022	RESERVE FUND		0.00	(39.82)	(40.46)	(0.64)
8 / 1 / 2022	RESERVE FUND		61.62	0.00	0.00	0.00
8 / 2 / 2022	RESERVE FUND		0.00	(61.62)	(62.51)	(0.89)
9 / 1 / 2022	RESERVE FUND		87.03	0.00	0.00	0.00
9 / 2 / 2022	RESERVE FUND		0.00	(87.03)	(88.14)	(1.11)
10 / 3 / 2022	RESERVE FUND		97.42	0.00	0.00	0.00
10 / 4 / 2022	RESERVE FUND		0.00	(97.42)	(98.49)	(1.07)
11 / 1 / 2022	RESERVE FUND		124.53	0.00	0.00	0.00
11 / 2 / 2022	RESERVE FUND		0.00	(124.53)	(125.71)	(1.18)
12 / 1 / 2022	RESERVE FUND		148.89	0.00	0.00	0.00
12 / 2 / 2022	RESERVE FUND		0.00	(148.89)	(150.05)	(1.16)
1 / 3 / 2023	RESERVE FUND		167.15	0.00	0.00	0.00

\$3,053,000 CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
 CAPITAL IMPROVEMENT REVENUE REFUNDING BOND, SERIES 2021

SCHEDULE 1 - REBATABLE ARBITRAGE CALCULATION

4 / 23 / 2021 ISSUE DATE
 4 / 23 2021 BEGINNING OF COMPUTATION PERIOD
 4 / 22 / 2023 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 2.0001%	ALLOWABLE EARNINGS
1 / 4 / 2023	RESERVE FUND		0.00	(167.15)	(168.15)	(1.00)
2 / 1 / 2023	RESERVE FUND		177.23	0.00	0.00	0.00
2 / 2 / 2023	RESERVE FUND		0.00	(177.23)	(178.02)	(0.79)
3 / 1 / 2023	RESERVE FUND		169.24	0.00	0.00	0.00
3 / 2 / 2023	RESERVE FUND		0.00	(169.24)	(169.71)	(0.47)
3 / 17 / 2023	RESERVE FUND		0.00	(12.00)	(12.02)	(0.02)
4 / 3 / 2023	RESERVE FUND		191.04	0.00	0.00	0.00
4 / 4 / 2023	RESERVE FUND		0.00	(191.04)	(191.23)	(0.19)
4 / 22 / 2023	INTEREST ACCRUAL		141.85	0.00	0.00	0.00
		<u>50,053.85</u>	<u>1,446.99</u>	<u>48,606.86</u>	<u>50,622.74</u>	<u>2,015.88</u>
		<u>50,053.85</u>	<u>1,447.03</u>	<u>48,606.82</u>	<u>50,633.41</u>	<u>2,026.59</u>
	ACTUAL EARNINGS		1,447.03			
	ALLOWABLE EARNINGS		<u>2,026.59</u>			
	REBATABLE ARBITRAGE		(579.56)			
	FUTURE VALUE OF 4/22/2022 COMPUTATION DATE CREDIT		(1,866.78)			
	COMPUTATION DATE CREDIT		<u>(1,960.00)</u>			
	CUMULATIVE REBATABLE ARBITRAGE		<u>(4,406.34)</u>			

EXHIBIT 28

From: James Pekarek <jimpekmark@aol.com>

Sent: Thursday, June 8, 2023 4:25 PM

To: David C. McInnes <dmcinnes@dpfgmc.com>; Austin Comings <acomings@dpfgmc.com>

Subject: Cash Flow and Loan for Cascaders at Groveland CDD

We should be able to get by without obtaining a loan.

I think we can forestall paying our 2 largest vendors until we get our first tax proceeds of around \$19k on approximately 11/18//2023.

As projected below we will likely run out of cash shortly after 9/30/2023. The first tax proceeds of around \$19 k should come in around 11/18/2023. This should be enough to cover the \$11k of bills we can not pay for the Contours and DPFPG for October and early November.

The next proceeds of approximately \$240k will come in around 12/6/2023 and will more than cover December invoices.

By delaying payments to DPFPG and Contours we only need to make sure we have \$5,400 to pay the insurance for the year 10/1/2023-9/30/2024. Collecting \$3,200 of remaining receivables should cover most of this but we may have to forestall paying either Contours or DPFPG for September to have the \$5,400 we need for insurance on 10/1/2023.

DPFG should investigate whether we can split the insurance into 2 payments until we get the November tax receipts if cash flow falls below the estimates. Insurers are only required to give a 30 day grace period for paying premiums so we can't wait till the November 18 tax receipts come in to pay the full insurance premium.

Cash flow analysis:

Cash balance at 3/31/2023	\$79k
Payments to Eric for pond work	-37k
Attorney fees for April & July	-4k
Contours at \$3,800 for 6 months	-23k
DPFG at \$2,200 for 6 months	-13k
Expected cash balance 9/30/2023	2k

Please call me if I have made an error in the above.

Please send this on to the other supervisors ASAP

EXHIBIT 29



Proposal #300508

Date: 04/06/2023

From: David Boldman

Proposal For

Cascades of Groveland CDD

c/o Cascades of Groveland CDD
122 Balmy Coast Rd
Groveland, FL 34736

main:
mobile:
jimpekmark@aol.com

Location

122 Balmy Coast Rd
Groveland , FL 34726

Property Name: Cascades of Groveland CDD

pond management

Terms:

DESCRIPTION	QUANTITY	AMOUNT
General Labor	80.00	\$5,364.49
Kubota tractor	1.00	\$857.13

Client Notes

We will remove about 200 cubic yards of black dirt and bahia grass roots from a 1200 sq. ft. area approximately 4 inched deep around three sides of one inlet basin. This dirt/sod will be replaced with sand and will be taken from a side bank in the same retention pond about 1,000 feet west of the inlet. Additional sand must be taken from the same side bank to build up a 30,000 sq. ft. area around the same inlet. We need to bring the 30,000 ft area up to the 89.9 feet elevation of the rest of the pond. Some areas around this one inlet are as low as 89.3 feet elevation.

I can not guarantee this job because we are not using laser levels, only eye balling the grade. I estimate the job should take about a week but if we run into time restraints and can not finish in the allotted time then an additional proposal will be supplied. Also an additional proposal will be supplied after the job is done to add new bahia to the disturbed areas from this excavation.

	SUBTOTAL	\$6,221.62
Signature	SALES TAX	\$0.00
X	TOTAL	\$6,221.62

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate.

Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Print Name: _____

Title: _____

Date: _____

Assigned To

David Boldman

Office:

dboldman@yellowstonelandscape.com