



CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

Advanced Meeting Package

Regular Meeting

*Wednesday
April 17, 2024
2:00 p.m.*

*Location:
Magnolia House Sports Pavilion,
100 Falling Acorn Av.,
Groveland, FL 34736*

*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

250 International Parkway, Suite 208
Lake Mary, FL 32746
321-263-0132

Board of Supervisors
Cascades at Groveland Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Cascades at Groveland Community Development District is scheduled for **Wednesday, April 17, 2024, at 2:00 p.m.** at the **Magnolia House Sports Pavilion, 100 Falling Acorn Av., Groveland, FL 34736.**

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 me 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

Cascades at Groveland Community Development District

Meeting Date: Wednesday, April 17, 2024 Call-in Number: +1 (929) 205-6099
Time: 2:00 PM Meeting ID: 705 571 4830#
Location: Magnolia House Sports (Listen Only)
Pavilion, 100 Falling Acorn
Av., Groveland, FL 34736

Agenda

- I. Roll Call**
- II. Audience Comments** – *(limited to 3 minutes per individual for agenda items-Supervisors will respond during agenda item presentation)*
- III. Presentation of Proof of Publication(s)** [Exhibit 1](#)
- IV. Officer Appointment**
 - A. Acceptance of Resignation – Seat #3
 - B. Seat 3 Nomination(s)
 - C. Oath of Office [Exhibit 2](#)
 - D. New Supervisor Information Form [Exhibit 3](#)
 - E. Form 1 – [Link to FCOE Website](#)
 - F. Review Sunshine Law & Supervisor Duties [Exhibit 4](#)
 - G. Consideration & Adoption of **Resolution 2024-05**, Designating Officers [Exhibit 5](#)
- V. Staff Reports**
 - A. District Engineer
 - B. District Counsel
 - 1. Discussion of Replacement District Counsel
 - 2. Consideration of Kilinski Van Wyk Proposal [Exhibit 6](#)
 - C. District Manager
- VI. Consent Agenda**
 - A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held on January 17, 2024 [Exhibit 7](#)
 - B. Consideration for Acceptance – The February 2024 Unaudited Financial Statements [Exhibit 8](#)
 - C. Ratification of Von Etcher Builders Task-10 RIP RAP System for Pond 50 – Alcove Dr. [Exhibit 9](#)

VII. Business Items

- A. Consideration of Audit Committee’s Recommendation for Auditor
- B. Presentation & Consideration of FY 2023 Audited Annual Financial Report
- C. Consideration & Adoption of **Resolution 2024-06**, Approving Proposed FY25 Budget & Setting PH
- D. **Reminder of Qualifying Period - Mon. June 10-Fri., June 14**

[Exhibit 10](#)

[Exhibit 11](#)

VIII. Discussion Topics

- A. Update on Pond Repairs

IX. Supervisors’ Requests

- X. **Audience Comments** (*limited to 3 minutes per individual for non-agenda items*)

XI. Adjournment

EXHIBIT 1

Order ID: 7615935

* Agency Commission not included

GROSS PRICE * : \$264.43**PACKAGE NAME:** Public Hearling/Bid/Misc_Legal**CASCADES AT GROVELAND COMMUNITY
DEVELOPMENT DISTRICT NOTICE OF BOARD
OF SUPERVISORS MEETING AND NOTICE OF
AUDIT COMMITTEE MEETING**

The Audit Review Committee for the Cascades at Groveland Community Development District ("District") will hold an audit review committee meeting on Wednesday, April 17, 2024, at 2:00 p.m., and located at Magnolia House Sports Pavilion, located at 100 Falling Acorn Avenue, Groveland, FL 34746. At the meeting, the Audit Review Committee will review, discuss, and approve the selected auditor. The audit committee meeting will be held in conjunction with the regular meeting of the District's Board of Supervisors, which regular meeting will be held at the same date, time, and location as the audit review committee meeting.

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. A copy of the agendas for the meetings may be obtained from the District Manager, at the office of Vesta District Services, located at 250 International Parkway Suite 208, Lake Mary, FL 32746. The meetings may be continued to a date, time, and place to be specified on the record at the meetings.

There may be occasions when one or more Supervisors will participate by telephone. At the above location will be present a speaker telephone so that any Board Supervisor or Staff Member can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Any person requiring special accommodation to participate in these meetings is asked to advise the District Office at (321) 263-0132 X-193, 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, who can aid you in contacting the District Office.

A person who decides to appeal any action taken at the meetings is advised that this same person will need a record of the 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
4/10/2024 7615935

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 _____, 20____, 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

NEW 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

FLORIDA COMMISSION ON ETHICS



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

2024

State of Florida
COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

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.

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) 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: 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 who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and 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.]

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:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

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:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

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 a city council and candidates for these offices; 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 by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and 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

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 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.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, 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.

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.

*Conduct occurring after May 11, 2023, will be subject to a recommended civil penalty of up to \$20,000. [Ch. 2023-49, Laws of Florida.]

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: 850/922-4990

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, commissioners of community redevelopment agencies (CRAs), and commissioners of community development districts are required to receive a total of four hours training, per calendar year, in the area of ethics, public

records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

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

EXHIBIT 5

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 17th day of April, 2024

Attest:

**CASCADES AT GROVELAND COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT 6



KILINSKI | VAN WYK



PROPOSAL FOR DISTRICT COUNSEL SERVICES
Cascades at Groveland
Community Development District
City of Groveland, Florida

Why Kilinski | Van Wyk

On behalf of Kilinski | Van Wyk PLLC (Kilinski | Van Wyk), we appreciate the opportunity to submit this proposal to provide legal representation to Cascades at Groveland Community Development District (“District”). Kilinski | Van Wyk is a professional limited liability company with its practice focused in the areas of special districts, real estate law, construction law, governmental law, public financing, public contract law, ethics, and related areas.

In July of 2021, entrepreneurial minded partners, Jennifer Kilinski and Roy Van Wyk, with decades of experience serving special district clients, started the law firm of Kilinski | Van Wyk, with the intent to focus exclusively on the needs of special district clients in a nimble and innovative environment. Within the first eighteen months of operations, Kilinski | Van Wyk grew to ten employees, including six lawyers, two paralegals, and administrative support staff, and we now have fourteen professionals serving our clients’ needs. Our growth is in direct response to the confidence our clients have put in our attorneys’ depth of experience and the quality of our legal services. Kilinski | Van Wyk prides itself on efficiency, responsiveness, and creative strategic thinking.

We serve clients throughout all of Florida. We have three offices; one, located in Florida’s Capital City of Tallahassee, where we have access to all state administrative offices, the Florida Legislature, and other regulatory agencies important to our clients. The second office, located in Tampa, includes four attorneys. The firm also maintains a third office in Naples, and we anticipate opening a fourth office in Jacksonville in the coming months, which reflects our successful growth and client-focused approach. Our Tampa and Jacksonville offices provide us with strategic locations to serve our many Central Florida districts.

Kilinski | Van Wyk is a unique law firm. Its founders created the firm with the mission to provide excellent, solution-oriented, and responsive legal counseling services centered on representing special districts, leveraging the strength of our decades of experience so that our clients are not experiencing on the job training. Our goal is to deliver the legal counsel that achieves the desired results to make your District, and your business, successful. We do that by listening, collaborating, strategizing, and bringing the strength of our decades of legal and business experience to bear on your objectives. We commit ourselves to being, hiring and training the best attorneys in our practice area, so that you can be the best in your business area.

The attorneys at Kilinski | Van Wyk have experience representing various types of special districts, including stewardship districts, improvement districts, community development districts and others, in virtually every part of our home state of Florida. The competence and extensive experience of our lawyers is critical to providing the highest level of client service. We endeavor to recruit the best and most experienced lawyers and law students to our firm. Our attorneys’ many awards and accolades demonstrate our “bench strength,” including our many highly credentialed younger attorneys. When you hire Kilinski | Van Wyk, you hire a legal team with decades of experience at various levels of government and in virtually every part of our state.



KVW Personnel & Other Resources

Kilinski | Van Wyk attorneys primarily focus their legal practice in special districts and related legal subject matter. Our combination of knowledge and experience means that our lawyers can provide services efficiently, and we offer flexible and competitive pricing arrangements based on client needs and circumstances. To ensure responsiveness, we are able to work in small teams, while keeping costs low by using an associate attorney or paralegal where appropriate.

As partners, we are personally invested with our names on the firm, and it is our commitment to provide proactive, business-minded, and timely legal counsel to address your business objectives. As partners, we also supervise the firm's personnel and resource assignments to ensure each client receives the personal and professional counsel needed for their unique circumstance. Additional information about our firm and team can be found at www.cddlawyers.com.



KVW Experience with Special Districts

The firm’s founding members, Jennifer Kilinski and Roy Van Wyk, were former partners with Hopping Green & Sams, PA, which had provided clients with advice regarding the operation of community development districts since 1985. Lawyers from our firm presently serve as general counsel to over one hundred fifty (150) special districts and similar clients throughout Florida and have established, and are currently establishing, several others. We regularly address all facets of legal issues affecting special districts, including establishment at city, county and state levels, public finance, procurement, acquisitions, rulemaking, open meetings and records, ethics, real property conveyances, contracts, construction, boundary amendments, mergers, assessments, foreclosure, and other such issues. There are few issues our lawyers have not faced.

We currently represent over 60 districts in Lake County and surrounding counties, and our Central Florida-based attorneys are well positioned to serve the District. Several of our clients own and operate multiple amenities, and their communities are home to thousands of residents. Our lawyers are familiar with best practices in amenity management legal considerations, policies and procedures, operations and other related matters and have performed due diligence (i.e., ownership and maintenance responsibilities) research for all of our districts.



KVW Understanding the Scope of Work

In our work as general counsel to special districts, we provide necessary legal services for a wide range of needs. This work varies widely by project but usually includes (1) advice on governmental meetings, ethics, and procurement matters, (2) assistance with maintenance contracts and activities, and (3) other legal needs of the District.

In addition to our attendance at Board meetings, whether remotely or in person, our firm works with the Board and District staff to prepare the Board meeting agendas, participate in agenda conference calls, and prepare various documents for distribution in the agenda packages. After a Board meeting, we will follow up with the Board and District staff to address any outstanding issues and answer any questions raised at the Board meeting. We are also available by phone or email to promptly resolve issues that arise between meetings.

Our firm's experience in proactively counseling community development districts gives us insight on how to prevent expensive litigation. Often, thoughtful actions taken at the earliest stages of a dispute can save tens of thousands of unbudgeted dollars. However, not all litigation can or should be avoided, and if required, we can provide experienced litigation support or provide referrals for the District to consider.



Conclusion

As mentioned previously, we represent numerous community development districts and independent special districts throughout the state. We believe that our experience and resources allow us to represent our clients with a high degree of professionalism and cost effectiveness that is unique to our firm. Please take a moment to further review our qualifications at www.cddl原因.com. We would be happy to talk with you about our qualifications and experience and can be reached at 877-350-0372 or 850-508-2335. We are CDD lawyers, and we look forward to hearing from you.

Jennifer L. Kilinski,
Founding Partner

Kilinski | Van Wyk PLLC
517 E. College Avenue
Tallahassee, 32301
877.350.0372
Jennifer@cddlattorneys.com



Experience

- General Counsel to several special districts on a variety of matters including public finance, public procurement, open government and ethics, construction and real property transactions.
- Represents clients before state agency and local government boards and commissions including county and city commissions, Florida Land and Water Adjudicatory Commission, and regulatory agencies.
- Represents special districts and landowners before local governments regarding the establishment of community development districts and development issues and in complex construction transactions.
- Represents clients before regulatory agencies, such as the Commission on Ethics, Department of Business and Professional Regulation and Department of Health for various licensing and procedural matters.
- Provided legislative monitoring and support to special districts in conjunction with Legislative Session.

Education

- Florida State University, J.D., 2009, Magna Cum Laude (Order of the Coif)
- Florida State University, M.A., 2006, Summa Cum Laude (first in class)
- University of Texas, B.S., 2003, Summa Cum Laude (first in class)

Bar & Court Admissions; Certifications

- Florida, 2009

Savannah Hancock

Attorney

Kilinski | Van Wyk PLLC
1600 E 8th Avenue A200, Suite 103
Tampa, FL 33605
877.350.0372
Savannah@cddlattorneys.com



Experience

- Savannah Hancock is an associate attorney at Kilinski | Van Wyk where she specializes in the establishment and representation of special districts, including community development districts, improvement districts, stewardship districts, and recreational districts.
- She also represents private and public clients in construction law matters, serves as issuer's counsel in conjunction with public financing, and represents landowners around Florida in conservation programs with the state.
- Prior to her legal career, Savannah worked as an analyst with one of the largest asset managers in the world. During that time, she assisted in financing a variety of complex projects and created investment plans for clients' liquid assets.
- Savannah began her legal career working within the real estate, land use, and environmental division of a prominent Florida-based law firm. While there, she worked with developers from the property acquisition phase through completion of the development project. This experience, as well as her time in the financial services industry, allowed for a quick and successful transition to Kilinski Van Wyk.
- She was able to draw upon her knowledge base to represent developers, landowners, homebuilders, and others in the establishment and general counsel representation of various special districts, including Community Development Districts ("CDDs").
- Savannah enjoys helping create, finance, and operate vibrant communities and other development projects that serve Florida's growing population.

Education

- Stetson University, College of Law, Graduated with honors
- University of Florida, Hough Graduate School, Masters in International Business
- University of Florida, Warrington College of Business, MA in Finance

Bar & Court Admissions; Certifications

- Florida, 2022

KVW Proposed Agreement

**KILINSKI | VAN WYK PLLC
FEE AGREEMENT
CASCADES AT GROVELAND CDD**

I. PARTIES

THIS AGREEMENT ("Agreement") is made and entered into by and between the following parties:

A. Cascades at Groveland Community Development District ("Client")
c/o Vesta District Services
250 International Parkway, Suite 208
Lake Mary, FL 32746

and

B. Kilinski | Van Wyk PLLC ("Kilinski | Van Wyk")
517 E. College Avenue
Tallahassee, Florida 32301

II. SCOPE OF SERVICES

In consideration of the mutual agreements contained herein, the parties agree as follows:

- A. The Client agrees to employ and retain Kilinski | Van Wyk as its general legal counsel.
- B. Kilinski | Van Wyk accepts such employment and agrees to serve as attorney for and provide legal representation to the Client regarding those matters referenced above.

III. FEES

The Client agrees to compensate Kilinski | Van Wyk for services rendered regarding any matters covered by this Agreement according to the hourly billing rates for individual Kilinski | Van Wyk lawyers set forth herein, plus actual expenses incurred by Kilinski | Van Wyk in accordance with the attached standard Expense Reimbursement Policy (Attachment A, incorporated herein by reference). Kilinski | Van Wyk proposes hourly rates of \$350 - \$385 per hour for partners, \$300-\$350 per hour for of counsel lawyers, \$265 - \$290 per hour for associates, and \$190 per hour for paralegals. Any increase in hourly rates would require client consent.

The Client agrees to pay Kilinski | Van Wyk monthly billings for fees and expenses incurred within thirty (30) days following receipt of a statement from Kilinski | Van Wyk. Kilinski | Van Wyk

shall not be obligated to perform further legal services under this Fee Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of billing statements shall be a basis for Kilinski | Van Wyk to immediately withdraw from the representation without regard to remaining actions necessitating attention by Kilinski | Van Wyk as part of the representation.

IV. CLIENT FILES

The files and work product materials ("Client File") of the Client generated or received by Kilinski | Van Wyk will be maintained by Kilinski | Van Wyk in accordance with Florida Bar rules. At the conclusion of the representation, the Client File will be stored by Kilinski | Van Wyk for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that Kilinski | Van Wyk may confidentially destroy or shred the Client File, unless Kilinski | Van Wyk is provided a written request from the Client requesting return of the Client File, to which Kilinski | Van Wyk will return the Client File at Client's expense.

V. DEFAULT

In the event of a dispute arising under this Agreement, whether or not a lawsuit or other proceeding is filed, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs, including attorneys' fees and costs incurred in litigating entitlement to attorneys' fees and costs, as well as in determining or quantifying the amount of recoverable attorneys' fees and costs. The reasonable costs to which the prevailing party is entitled shall include costs that are taxable under any applicable statute, rule, or guideline, as well as non-taxable costs, including, but not limited to, costs of investigation, telephone charges, mailing and delivery charges, information technology support charges, consultant and expert witness fees, travel expenses, court reporter fees, and mediator fees, regardless of whether such costs are otherwise taxable. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

VI. CONFLICTS

It is important to disclose that Kilinski | Van Wyk represents a number of special districts, builders, developers, property owners' associations and other entities throughout Florida relating to community development districts and other special districts. In the course of Kilinski | Van Wyk's representation of Client, Kilinski | Van Wyk may be asked to represent Client on transactions between Client and the developer and/or builders involved in the Client's project, when at the same time Kilinski | Van Wyk may be representing such developer and/or builders on matters unrelated to Client. By accepting this Agreement, Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) Kilinski | Van Wyk will be able to provide competent and

diligent representation of Client, regardless of Kilinski | Van Wyk's other representations; and, (3) there is not a substantial risk that Kilinski | Van Wyk's representation of Client would be materially limited by Kilinski | Van Wyk's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this fee proposal will constitute your waiver of any "conflict" with Kilinski | Van Wyk's representation of various special districts, builders, developers,

property owners' associations and other entities relating to community development districts and other special districts in Florida. However, to the extent there is any perceived or real direct conflict of interest, Kilinski | Van Wyk agrees it shall present a separate request for conflict waiver.

VII. TERMINATION

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

VIII. EXECUTION OF AGREEMENT

This Agreement shall be deemed fully executed upon its signing by Kilinski | Van Wyk and the Client. The contract formed between Kilinski | Van Wyk and the Client shall be the operational contract between the parties.

IX. ENTIRE CONTRACT

This Agreement constitutes the entire agreement between the parties.

Accepted and agreed to by:

CASCADES AT GROVELAND CDD

KILINSKI | VAN WYK PLLC

Jennifer Kilinski

By: _____

By: Jennifer Kilinski

Its: _____

Its: Authorized Member

Date: _____

Date: _____, 2024

ATTACHMENT A

KILINSKI | VAN WYK PLLC EXPENSE REIMBURSEMENT POLICY

The following is the expense reimbursement policy for the Agreement. All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

Telephone. All telephone charges are billed at an amount approximating actual cost.

Facsimile. There are no charges for faxes.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Travel. Travel (including airfare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at the IRS approved reimbursement rate.

Other Expenses. Other outside expenses, such as court reporters, agency copies, large print projects, etc. are billed at actual cost.

EXHIBIT 7

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 17, 2024 at 2:09 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 Hubert Jackson Jr.	Board Supervisor, Assistant Secretary
13 Alan Martin	Board Supervisor, Assistant Secretary

14 Also, present were:

15 David McInnes	District Manager, DPGF Management & Consulting
16 Scott Clark (<i>via phone</i>)	District Counsel, Clark & Albaugh, LLP
17 Eric Von Etcher	Von Etcher Builders

18 *The following is a summary of the discussions and actions taken at the January 17, 2024 Cascades at*
19 *Groveland CDD Board of Supervisors Regular Meeting.*

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

22 There being none, the next item followed.

23 **The meeting moved to Item C. 1 under Fourth Order of Business – Staff Reports, at this time.**

24 **THIRD ORDER OF BUSINESS – Exhibit 1: Presentation of Publication(s)**

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

26 A. District Engineer

27 B. District Counsel

28 1. Exhibit 2: Presentation of Memo on Ethics Training Requirement

29 Mr. Clark provided an explanation and further details of the memo being presented.

30 2. Exhibit 3: Consideration & Adoption of **Resolution 2024-01**, Providing for Ethics Training

31 On a MOTION by Mr. Jackson, SECONDED by Mr. Houppermans, WITH ALL IN FAVOR, the Board
32 adopted **Resolution 2024-01**, Providing for Ethics Training, for the Cascades at Groveland Community
33 Development District.

34 **The meeting moved to Item C. 2. under the Fourth Order of Business – Staff Reports, at this**
35 **time.**

36 C. District Manager

37 1. Acceptance of Resignation – Seat #3

38 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board accepted
39 the Resignation of Seat #3, for the Cascades at Groveland Community Development District.

40 Supervisor Pekarek nominated Peter Rupal for Vacant Seat #3.

41 Mr. Rupal provided a brief explanation of his background.

42 On a MOTION by Mr. Houppermans, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board
43 appointed Peter Rupal to Vacant Seat #3, for the Cascades at Groveland Community Development District.

44 Mr. McInnes administered the Oath of Office for Supervisor Rupal.

45 **The meeting moved to Item B. under the Fourth Order of Business – Staff Reports,**
46 **at this time.**

47 2. Exhibit 4: Consideration & Adoption of **Resolution 2024-02**, Adding Officers

48 Supervisor Pekarek nominated Supervisor Martin to be Vice Chairman with no opposition.

49 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board adopted
50 **Resolution 2024-02**, Adding Officers, as amended, for the Cascades at Groveland Community
51 Development District.

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

53 A. Exhibit 5: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting
54 Held on September 11, 2023

55 B. Exhibit 6: Consideration for Acceptance – The October 2023 Unaudited Financial Statements

56 C. Exhibit 7: Consideration for Acceptance – The November 2023 Unaudited Financial Statements

57 D. Exhibit 8: Ratification of Von Etcher Builders – Task-8 Dirt Removal Proposal

58 E. Exhibit 9: Ratification of Blue-Collar Pressure Washing Proposal

59 F. Exhibit 10: Ratification of Contours Landscape Pond Mowing Proposal

60 Discussion ensued regarding Contours Landscape’s work performance.

61 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board approved
62 the Consent Agenda as presented, for the Cascades at Groveland Community Development District.

63 Supervisor Pekarek provided a brief explanation of Exhibit 8. Discussion ensued.

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

65 A. Exhibit 11: Consideration of Central FL Engineering Consultants Proposal

66 Supervisor Pekarek provided a brief explanation of the invoice.

67 On a MOTION by Mr. Houppermans, SECONDED by Mr. Jackson, WITH ALL IN FAVOR, the Board
68 approved the Central FL Engineering Consultants Invoice, in the amount of \$2,747.50, for the Cascades at
69 Groveland Community Development District.

70 B. Consideration of Von Etcher Builders Proposals

71 Supervisor Houppermans explained the reason for the three proposals as well as what Von Etcher
72 Builders would be doing. Discussion ensued.

73 1. Exhibit 12: Task-6 RIP RAP Pond 60

74 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board approved
75 the Von Etcher Builders Task-6 RIP Rap Pond 60 proposal, in the amount of \$9,430.00, for the Cascades
76 at Groveland Community Development District.

77 2. Exhibit 13: Task-7 Repair (5) Outlet Structures

78 On a MOTION by Mr. Martin, SECONDED by Mr. Houppermans, WITH ALL IN FAVOR, the Board
79 approved the Von Etcher Builders Task-7 Repair (5) Outlet Structures proposal, in the amount of
80 \$33,678.00, for the Cascades at Groveland Community Development District.

81 3. Exhibit 14: Task-7A RIP RAP 24” PVC Pipe System for Pond 60

82 On a MOTION by Mr. Jackson, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board approved
83 the Von Etcher Builders Task-7A RIP RAP 24” PVC Pipe System for Pond 60 proposal, in the amount of
84 \$12,417.00, for the Cascades at Groveland Community Development District.

85 Discussion regarding the specifics of the three approved proposals continued.

86 C. Exhibit 15: Consideration & Adoption of **Resolution 2024-03**, 2024 General Elections

87 On a MOTION by Mr. Pekarek, SECONDED by Mr. Martin, WITH ALL IN FAVOR, the Board adopted
88 **Resolution 2024-03**, 2024 General Elections, for the Cascades at Groveland Community Development
89 District.

90 D. Exhibit 16: Consideration & Adoption of **Resolution 2024-04**, Designating Signatories

91 On a MOTION by Mr. Martin, SECONDED by Mr. Pekarek, WITH ALL IN FAVOR, the Board adopted
92 **Resolution 2024-04**, Designating Signatories, for the Cascades at Groveland Community Development
93 District.

94 **SEVENTH ORDER OF BUSINESS – Discussion Topics**

95 Supervisor Pekarek provided an update on the settlement with Shea Homes. Discussion ensued.
96 District to receive \$16,750.00 to be kept in the Operations & Maintenance budget.

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

98 There being none, the next item followed.

99 **NINTH ORDER OF BUSINESS – Audience Comments – New Business – (limited to 3 minutes per**
100 *individual for non-agenda items)*

101 There being none, the next item followed.

102 **TENTH ORDER OF BUSINESS – Adjournment**

103 Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to
104 adjourn the meeting. There being none, Mr. Martin made a motion to adjourn the meeting.

105 On a MOTION by Mr. Martin, SECONDED by Mr. Jackson, WITH ALL IN FAVOR, the Board adjourned
106 the meeting at 3:33 p.m. for the Cascades at Groveland Community Development District.

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

110 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**
 111 **meeting held on April 17, 2024.**

112
 113
 114

Signature

Signature

Printed Name

Printed Name

115 **Title:** **Secretary** **Assistant Secretary**

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

EXHIBIT 8

Cascades at Groveland Community Development District

Financial Statements
(Unaudited)

Preliminary

February 29, 2024

Cascades At Groveland CDD
Balance Sheet
February 29, 2024

	<u>General Fund</u>	<u>Reserve Fund</u>	<u>Debt Service 2021</u>	<u>TOTAL</u>
1 <u>ASSETS</u>				
2 CASH - HANCOCK WHITNEY	\$ 117,727	\$ 16	\$ -	\$ 117,743
3 INVESTMENTS - FIDELITY	-	-	-	-
4 INVESTMENTS:				
5 REVENUE FUND	-	-	456,315	456,315
6 INTEREST FUNDS	-	-	-	-
7 SINKING FUNDS	-	-	-	-
8 PREPAYMENT	-	-	3,433	3,433
9 RESERVE	-	-	49,906	49,906
10 ACCOUNTS RECEIVABLE	-	-	-	-
11 ASSESSMENTS RECEIVABLE	6,014	2,691	24,417	33,122
12 OTHER ASSESSMENTS RECEIVABLE	-	-	-	-
13 DUE FROM OTHER FUNDS	42,611	52,309	24,040	118,960
14 PREPAID ITEMS	-	-	-	-
15 DEPOSITS	-	-	-	-
16 <u>TOTAL ASSETS</u>	<u>\$ 166,352</u>	<u>\$ 55,016</u>	<u>\$ 558,111</u>	<u>\$ 779,479</u>
17 <u>LIABILITIES</u>				
18 ACCOUNTS PAYABLE	\$ 19	\$ -	\$ -	\$ 19
19 DEFERRED REVENUE	6,014	2,691	24,417	33,122
20 DUE TO OTHER FUNDS	76,349	42,611	-	118,960
21 ACCRUED EXPENSES	-	-	-	-
22 <u>TOTAL LIABILITIES</u>	<u>82,382</u>	<u>45,302</u>	<u>24,417</u>	<u>152,101</u>
23 <u>FUND BALANCE</u>				
24 RESTRICTED FOR:				
25 DEBT SERVICE	-	-	-	-
26 CAPITAL PROJECTS	-	-	-	-
27 UNASSIGNED:	83,970	9,714	533,694	627,378
28 <u>TOTAL FUND BALANCE</u>	<u>83,970</u>	<u>9,714</u>	<u>533,694</u>	<u>627,378</u>
29 <u>TOTAL LIABILITIES & FUND EQUITY</u>	<u>\$ 166,352</u>	<u>\$ 55,016</u>	<u>\$ 558,111</u>	<u>\$ 779,479</u>

Cascades At Groveland CDD
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period from October 1, 2023 to February 29, 2024

	FY 2024 Adopted Budget	FY 2024 Month of February	FY 2024 Total Actual Year-to-Date	VARIANCE Over (Under) to Budget	% Actual YTD / FY Budget
1 REVENUE					
2 ASSESSMENT ON ROLL (NET)	\$ 122,921	\$ 3,393	\$ 116,907	(6,014)	95%
3 FUND BALANCE FORWARD	-	-	-	-	
4 INTEREST REVENUE	-	-	-	-	
5 MISCELLANEOUS REVENUE	-	-	-	-	
6 TOTAL REVENUE	122,921	3,393	116,907	(6,014)	95%
7 EXPENDITURES					
8 ADMINISTRATIVE					
9 ADMINISTRATIVE SERVICES	2,400	200	1,000	(1,400)	42%
10 DISTRICT MANAGEMENT	9,805	817	4,085	(5,720)	42%
11 DISTRICT ENGINEER	3,000		2,748	(253)	92%
12 DISCLOSURE REPORT	1,200		1,200	-	100%
13 TRUSTEE FEES	4,150		-	(4,150)	0%
14 FINANCIAL & REVENUE COLLECTION & ASSESSMENTS	6,005	500	2,502	(3,503)	42%
15 ACCOUNTING SERVICES	8,405	700	3,502	(4,903)	42%
16 AUDITING SERVICES	3,600		-	(3,600)	0%
17 ARBITRAGE REBATE CALCULATION	750		-	(750)	0%
18 PUBLIC OFFICIALS LIABILITY INSURANCE	6,181		5,590	(591)	90%
19 LEGAL ADVERTISING	1,500		671	(829)	45%
20 DUES, LICENSES & FEES	175		175	-	100%
21 TAX COLLECTOR/PROPERTY APPRAISER FEES	50		-	(50)	0%
22 WEBSITE HOSTING, MAINTENANCE, BACKUP	2,500		769	(1,731)	31%
23 CONTINGENCY	20,000	19	19	(19,981)	0%
24 DISTRICT COUNSEL	7,200		2,228	(4,973)	31%
25 TOTAL ADMINISTRATIVE	76,921	2,237	24,489	(52,432)	32%
26 FIELD OPERATIONS					
27 DRY RETENTION POND MAINTENANCE	46,000	3,802	19,822	(26,178)	43%
28 MISCELLANEOUS FIELD EXPENSE	-		4,328	4,328	
29 TOTAL FIELD OPERATIONS	46,000	3,802	24,150	(21,850)	52%
30 TOTAL EXPENDITURES	122,921	6,039	48,639	(74,283)	40%
31 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	(2,646)	68,268	68,268	
32 OTHER FINANCING SOURCES & USES					
33 TRANSFERS IN	-	-	-	-	
34 TRANSFERS OUT	-	-	-	-	
35 TOTAL OTHER FINANCING SOURCES & USES	-	-	-	-	
36 FUND BALANCE - BEGINNING - UNAUDITED	17,382		15,702		
37 NET CHANGE IN FUND BALANCE	-	(2,646)	68,268		
38 FUND BALANCE - ENDING - PROJECTED	\$ 17,382	\$ (2,646)	\$ 83,970		

Cascades At Groveland CDD
Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period from October 1, 2023 to February 29, 2024

	FY 2024 Adopted Budget	FY 2024 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUES			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 55,000	\$ 52,309	\$ (2,691)
3 FUND BALANCE FORWARD	-	-	-
4 INTEREST EARNINGS	-	-	-
5 TOTAL REVENUE	\$ 55,000	\$ 52,309	(2,691)
6 EXPENDITURES			
7 CAPITAL PROJECTS	-	42,611	42,611
8 MISC. RESERVE	-	-	-
9 TOTAL EXPENDITURES	-	42,611	42,611
10 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	55,000	9,698	(45,302)
11 OTHER FINANCING SOURCES (USES)			
12 TRANSFERS IN	-	-	-
13 TRANSFERS OUT	-	-	-
14 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
15 FUND BALANCE - BEGINNING - UNAUDITED	2,015	16	(1,999)
16 NET CHANGE IN FUND BALANCE	55,000	9,698	(45,302)
17 FUND BALANCE - ENDING - PROJECTED	\$ 57,015	\$ 9,714	\$ (47,301)
18 ANALYSIS OF FUND BALANCE			
19 ASSIGNED			
20 FUTURE CAPITAL IMPROVEMENTS	-	-	-
21 WORKING CAPITAL	-	-	-
22 UNASSIGNED	57,015	9,714	(47,301)
23 FUND BALANCE - ENDING	\$ 57,015	\$ 9,714	\$ (47,301)

Cascades At Groveland CDD
Debt Service - Series 2021
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the period from October 1, 2023 to February 29, 2024

	FY 2024 Adopted Budget	FY 2024 Actual Year-to-Date	VARIANCE Over (Under) to Budget
1 REVENUE			
2 SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 499,060	\$ 474,643	\$ (24,417)
3 INTEREST REVENUE	-	3,575	3,575
4 MISC. REVENUE	-	-	-
5 TOTAL REVENUE	499,060	478,217	(20,843)
6 EXPENDITURES			
7 INTEREST EXPENSE			
8 November 1, 2023	-	18,860	(18,860)
9 May 1, 2024	18,860	-	18,860
10 November 1, 2024	14,200	-	14,200
11 PRINCIPAL RETIREMENT			
12 May 1, 2024	466,000	-	466,000
13 PRINCIPAL PREPAYMENT	-	11,000	(11,000)
14 TOTAL EXPENDITURES	499,060	29,860	(469,200)
15 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	448,357	448,357
16 OTHER FINANCING SOURCES (USES)			
17 TRANSFERS IN	-	-	-
18 TRANSFERS OUT	-	-	-
19 TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
20 FUND BALANCE - BEGINNING	112,137	85,337	(26,801)
21 NET CHANGE IN FUND BALANCE	-	448,357	448,357
22 FUND BALANCE - ENDING	\$ 112,137	\$ 533,694	\$ 421,557

**Cascades at Groveland
Check Register - FY2024**

Date	Num	Name	Memo	Deposits	Disbursements	Balance
09/30/2023		BOY Balance				16,842.50
10/01/2023	1094	EGIS Insurance & Risk Advisors	Insurance Polciy # 100123248 10/01/23-10/01/24		5,590.00	11,252.50
10/03/2023	1095	EVC Construction	Trim 2 trees		325.00	10,927.50
10/27/2023	1096	LLS Tax Solutions Inc.	Capital Improvement Revenue Bonds		650.00	10,277.50
10/27/2023	100050	Contours Landscape Solution, Inc.	Invoice: 8828 (Reference: Dry Retention Pond Maintenance: 10/2023.)		3,802.00	6,475.50
10/27/2023	100051	InnerSync	Invoice: 21702 (Reference: CDD Website Services.)		384.38	6,091.12
10/31/2023		EOM Balance		0.00	10,751.38	6,091.12
11/01/2023			Deposit	1,858.95		7,950.07
11/10/2023	100052	Clark & Albaugh, LLP	Invoice: 18491 (Reference: Legal Services: 9/2023.) Invoice: 18527 (Reference: Legal Servic		300.00	7,650.07
11/13/2023	100053	Von Etcher Builders, LLC	Invoice: 102723- (Reference: Pond 60 Outlet.)		2,715.00	4,935.07
11/14/2023	1097	FLORIDA DEPT OF ECONOMIC OPPORTUNIT	FY 2023/2024 Special District Fee Invoice/Update Form		175.00	4,760.07
11/20/2023			Deposit	8,864.90		13,624.97
11/21/2023	100054	Contours Landscape Solution, Inc.	Invoice: 8889 (Reference: Dry Retention Pond Maintenance: 11/2023.)		3,802.00	9,822.97
11/29/2023			Deposit	97,418.45		107,241.42
11/30/2023		EOM Balance		108,142.30	6,992.00	107,241.42
12/04/2023	100055	Vesta District Services	Invoice: 413503 (Reference: Monthly Mgmt. Fee.) Invoice: 413504 (Reference: FY 2024 Dis		5,635.84	101,605.58
12/05/2023	100056	Contours Landscape Solution, Inc.	Reference: Dry Retention Pond Maintenance.		3,802.00	97,803.58
12/08/2023			Deposit	120,453.53		218,257.11
12/13/2023	100057	Orlando Sentinel	Invoice: 078610128000 (Reference: Legal Ad: 9/11/2023 Meeting.)		245.68	218,011.43
12/13/2023	100058	Vesta District Services	Invoice: 415861 (Reference: Monthly contracted management fees.)		2,217.92	215,793.51
12/13/2023			Deposit	352,803.70		568,597.21
12/20/2023	1098	Von Etcher Builders, LLC	Scope of Work: Grading Pond 20 - Deposit		3,786.00	564,811.21
12/26/2023	1099	U.S. Bank tax distributions	FY24 tax distributions		427,228.41	137,582.80
12/27/2023			Deposit	31,707.92		169,290.72
12/29/2023	100060	Contours Landscape Solution, Inc.	Invoice: 8999 (Reference: Pond 70 Mowing.)		812.26	168,478.46
12/31/2023		EOM Balance		504,965.15	443,728.11	168,478.46
01/04/2024	100061	InnerSync	Invoice: 21919 (Reference: Website Hosting Services.)		384.38	168,094.08
01/04/2024			Deposit	13,922.68		182,016.76
01/05/2024	1100	U.S. Bank tax distributions	FY24 tax distributions		24,943.54	157,073.22
01/05/2024	100062	Clark & Albaugh, LLP	Invoice: 18599 (Reference: General Matters.)		540.00	156,533.22
01/05/2024	100063	Contours Landscape Solution, Inc.	Invoice: 9005 (Reference: Landscape Maintenance Contract January 2024.)		3,802.00	152,731.22
01/05/2024	100064	Vesta District Services	Invoice: 416279 (Reference: Monthly contracted management fees Jan 2024.)		2,217.92	150,513.30
01/12/2024	1101	Von Etcher Builders	Scope of Work: Grading Pond 20 - Final		2,580.00	147,933.30
01/18/2024	1103	Blue Collar Industries LLC	Pressure Washing: Pond 50 sidewalk		4,200.00	143,733.30
01/19/2024	1104	Von Etcher Builders	Scope of Work: Pond 60 Rip Rap Repair - amount due at signing		5,430.00	138,303.30
01/19/2024	1105	Von Etcher Builders	Scope of Work: Repair (6) Outlet Structures - amount due at signing		13,678.00	124,625.30
01/19/2024	1106	Von Etcher Builders	Scope of Work: Rip Rap 24" PVC System for Pond 60 - amount due at signing		8,417.00	116,208.30
01/24/2024	100065	Central Florida Engineering Consultants	Invoice: CF-SRV - 2k2401.524 (Reference: Professional Services 7/1/23 - 12/11/23.)		2,747.50	113,460.80
01/26/2024	100066	Clark & Albaugh, LLP	Invoice: 18634 (Reference: General Matters.)		1,597.50	111,863.30
01/31/2024	1112	Von Etcher Builders	Scope of Work: Concrete apron for Pond 110 Outlet		1,000.00	110,863.30
01/31/2024		EOM Balance		13,922.68	71,537.84	110,863.30
02/01/2024	100067	Vesta District Services	Invoice: 416528 (Reference: Monthly Reimbursable Expenses - Dec 23.)		18.34	110,844.96
02/02/2024	100068	Vesta District Services	Invoice: 416857 (Reference: Monthly contracted management fees Feb 24.)		2,217.92	108,627.04
02/07/2024	100069	Contours Landscape Solution, Inc.	Invoice: 9069 (Reference: Landscape Maintenance Contract February 2024.)		3,802.00	104,825.04
02/14/2024			Deposit	18,687.68		123,512.72
02/23/2024	1113	Von Etcher Builders	Scope of Work: Rip Rap Sytem for Pond 50		987.00	122,525.72
02/26/2024	1114	Von Etcher Builders	Scope of Work: Pond 60 Rip Rap Repair - Final Payment		4,000.00	118,525.72
02/26/2024	100070	Vesta District Services	Invoice: 417250 (Reference: Reimbursable Expenses - Jan 24.)		799.04	117,726.68
02/29/2024		EOM Balance		18,687.68	11,824.30	117,726.68

EXHIBIT 9

Task-10 RIP RAP System for Pond 50

Alcove Dr.

Date: 2/15/24

Client:

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

Contracted:

Von Etcher Builders
509 Minnow Creek Court
Winter Garden, FL 34787

Work Description: Rip Rap at pipe outlet base (24" dog legs each side, 8 feet out from base), Pond 50 off alcove street.

- Trenching
- Mirafi blanket
- 12" to 16" crushed concrete
- Note: Price good while contractor has equipment on site, an additional \$500.00 cost, if contractor needs to bring equipment back to job sight.

Please note: Contractor not responsible for engineering.

Total contract Amount \$987.00

Payment schedule: Due at completion of job.....\$987.00

(Note: contractor to commence work within 15 days of sign contract and receiving deposit amount)(Contractor not responsible for damage to hardscape)

Cascade of Groveland CDD Bill Houppermans

By: Bill Houppermans

Its: SUPERVISOR

Date: 2/19/24

Eric Von Essen for Von Etcher Builders

By: [Signature]

Its: Contractor

Date: 2-19-24

EXHIBIT 10

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2023

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2023

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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, 2023, 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, 2023, 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 February 1, 2024, 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 February 1, 2024 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
February 1, 2024

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

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, 2023. 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 \$1,161,875.
- The change in the District's total net position in comparison with the prior fiscal year was \$104,673, 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, 2023, the District's governmental funds reported combined ending fund balances of \$101,054. 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, 2023

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, 2023

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

	2023	2022
Current assets	\$ 102,485	\$ 175,258
Capital assets	2,962,503	3,253,456
Total assets	<u>3,064,988</u>	<u>3,428,714</u>
Current liabilities	483,114	476,512
Long-term liabilities	1,420,000	1,895,000
Total liabilities	<u>1,903,114</u>	<u>2,371,512</u>
Net position		
Net invested in capital assets	1,076,503	902,456
Restricted for debt service	69,654	86,266
Unrestricted	15,718	68,480
Total net position	<u>\$ 1,161,875</u>	<u>\$ 1,057,202</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

	2023	2022
Program revenues	\$ 606,223	\$ 597,698
General revenues	5,551	672
Total revenues	<u>611,774</u>	<u>598,370</u>
Expenses		
General government	58,105	59,750
Physical environment	406,104	339,947
Interest on long-term debt	42,893	52,484
Total expenses	<u>507,102</u>	<u>452,181</u>
Change in net position	104,673	146,189
Net position - beginning of year	1,057,202	911,013
Net position - end of year	<u>\$ 1,161,875</u>	<u>\$ 1,057,202</u>

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$507,102, 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, 2023.

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, 2023, the District had \$2,962,503 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, 2023, the District had \$1,886,000 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 2024, 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, 2023

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, 2023

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 16,859
Assessments receivable	290
Restricted assets:	
Investments	83,767
Assessments receivable	1,569
Capital assets:	
Depreciable	2,962,503
TOTAL ASSETS	<u><u>\$ 3,064,988</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 1,431
Accrued interest payable	15,683
Bonds payable, due within one year	466,000
Bonds payable, due in more than one year	1,420,000
TOTAL LIABILITIES	<u><u>1,903,114</u></u>
NET POSITION	
Net investment in capital assets	1,076,503
Restricted for:	
Debt service	69,654
Unrestricted	15,718
TOTAL NET POSITION	<u><u>\$ 1,161,875</u></u>

The accompanying notes are an integral part of this financial statement

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities				
General government	\$ 58,105	\$ 58,105	\$ -	\$ -
Physical environment	406,104	33,812	-	(372,292)
Interest on long-term debt	42,893	514,306	-	471,414
Total governmental activities	<u>\$ 507,102</u>	<u>\$ 606,223</u>	<u>\$ -</u>	<u>99,122</u>
General revenues:				
				5,551
				<u>5,551</u>
				104,673
				<u>1,057,202</u>
				<u>\$ 1,161,875</u>

The accompanying notes are an integral part of this financial statement

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2023

	MAJOR FUNDS		TOTAL
	GENERAL	DEBT SERVICE	GOVERNMENTAL FUNDS
<u>ASSETS</u>			
Cash and cash equivalents	\$ 16,859	\$ -	\$ 16,859
Assessments receivable	290	-	290
Restricted assets:			
Investments	-	83,767	83,767
Assessments receivable	-	1,569	1,569
TOTAL ASSETS	\$ 17,149	\$ 85,336	\$ 102,485
<u>LIABILITIES AND FUND BALANCES</u>			
LIABILITIES			
Accounts payable and accrued expenses	\$ 1,431	\$ -	\$ 1,431
TOTAL LIABILITIES	1,431	-	1,431
FUND BALANCES			
Assigned to:			
Capital reserve	16	-	16
Restricted for:			
Debt service	-	85,336	85,336
Unassigned	15,702	-	15,702
TOTAL FUND BALANCES	15,718	85,336	101,054
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,149	\$ 85,336	\$ 102,485

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, 2023

Total Governmental Fund Balances in the Balance Sheet	\$ 101,054
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	(4,311,321)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(15,683)
Governmental bonds payable	<u>(1,886,000)</u>
Net Position of Governmental Activities	<u><u>\$ 1,161,875</u></u>

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, 2023

	MAJOR FUNDS		TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	
REVENUES			
Special assessments	\$ 91,917	\$ 514,306	\$ 606,223
Investment earnings	-	5,551	5,551
TOTAL REVENUES	<u>91,917</u>	<u>519,857</u>	<u>611,774</u>
EXPENDITURES			
General government	58,105	-	58,105
Physical environment	115,151	-	115,151
Debt			
Principal	-	465,000	465,000
Interest expense	-	46,960	46,960
TOTAL EXPENDITURES	<u>173,256</u>	<u>511,960</u>	<u>685,216</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(81,339)	7,897	(73,442)
OTHER SOURCES (USES)			
Transfers in (out)	28,576	(28,576)	-
TOTAL OTHER SOURCES (USES)	<u>28,576</u>	<u>(28,576)</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(52,763)	(20,679)	(73,442)
FUND BALANCE			
Beginning of year	68,481	106,015	174,496
End of year	<u>\$ 15,718</u>	<u>\$ 85,336</u>	<u>\$ 101,054</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, 2023

Net Change in Fund Balances - Total Governmental Funds	\$ (73,442)
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	465,000
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	4,068
Change in Net Position of Governmental Activities	\$ 104,673

The accompanying notes are an integral part of this financial statement

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First American Treasury Obligation CL Z	\$ 83,767	S&P AAAm	Weighted average of the fund portfolio: 15 days
Total Investments	<u>\$ 83,767</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, 2023

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 any one 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, 2023

NOTE E - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Balance 10/01/2022	Increases	Decreases	Balance 09/30/2023
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	4,020,368	290,953	-	4,311,321
Total accumulated depreciation	4,020,368	290,953	-	4,311,321
Total capital assets, being depreciated - net	3,253,456	(290,953)	-	2,962,503
Governmental activities capital assets - net	<u>\$ 3,253,456</u>	<u>\$ (290,953)</u>	<u>\$ -</u>	<u>\$ 2,962,503</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 2023, the District made prepayments of \$6,000.

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, 2023

NOTE F – LONG-TERM LIABILITIES (CONTINUED)

The requirements have been met for the fiscal year ended September 30, 2023.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2023:

	Balance 10/01/2022	Additions	Deletions	Balance 09/30/2022	Due Within One Year
Capital Improvement Revenue Refunding Bonds, Series 2021	\$ 2,351,000	\$ -	\$ 465,000	\$ 1,886,000	\$ 466,000
	<u>\$ 2,351,000</u>	<u>\$ -</u>	<u>\$ 465,000</u>	<u>\$ 1,886,000</u>	<u>\$ 466,000</u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

September 30,	Principal	Interest	Total
2024	\$ 466,000	\$ 37,720	\$ 503,720
2025	475,000	28,400	503,400
2026	484,000	18,900	502,900
2027	461,000	9,310	470,310
2028	-	-	-
	<u>\$ 1,886,000</u>	<u>\$ 94,330</u>	<u>\$ 1,980,330</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, 2023

	* BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Special assessments	\$ 92,290	\$ 91,917	\$ (373)
TOTAL REVENUES	92,290	91,917	(373)
 EXPENDITURES			
Current			
General government	50,811	58,105	(7,294)
Physical environment	48,794	115,151	(66,357)
TOTAL EXPENDITURES	99,605	173,256	(73,651)
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			
	(7,315)	(81,339)	(74,024)
 OTHER FINANCING SOURCES			
Carry forward surplus	7,315	-	(7,315)
Transfers in (out)	-	28,576	28,576
TOTAL OTHER SOURCES (USES)	7,315	28,576	21,261
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES			
	\$ -	(52,763)	\$ (52,763)
 FUND BALANCES			
Beginning of year		68,481	
End of year		\$ 15,718	

* 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, 2023. 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, 2023 and for the year ended September 30, 2023, which collectively comprise Cascades at Groveland Community Development District's basic financial statements and have issued our report thereon dated February 1, 2024.

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
February 1, 2024

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, 2023. 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, 2023.

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
February 1, 2024

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, 2023, and have issued our report thereon dated February 1, 2024.

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 February 1, 2024, 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 \$28,221.
- 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 \$606,223.
- c. The total amount of outstanding bonds issued by the district as \$1,886,000.

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
February 1, 2024

EXHIBIT 11

RESOLUTION 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of The Cascades at Groveland Community Development District (“**District**”) prior to June 15, 2024, proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024, and ending September 30, 2025 (“**Fiscal Year 2023/2024**”); and

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

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: July 17, 2024

HOUR: 2:00 P.M.

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

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

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

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

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

PASSED AND ADOPTED THIS 17th DAY OF APRIL, 2024.

ATTEST:

**CASCADES AT GROVELAND
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: FY 2023/2024 Proposed Annual Budget

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)**

	FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24 - FY25
REVENUE			
O&M ASSESSMENT COLLECTION	\$ 122,921	\$ 134,048	\$ 11,127
FUND BALANCE FORWARD	-	-	-
INTEREST			-
MISCELLANEOUS REVENUE			-
TOTAL REVENUE	122,921	134,048	11,127
EXPENDITURES			
FINANCIAL & ADMINISTRATIVE			
ADMINISTRATIVE SERVICES	2,400	2,568	168
DISTRICT MANAGEMENT	9,805	10,491	686
DISTRICT ENGINEER	3,000	3,000	-
DISSEMINATION AGENT & DISCLOSURE REPORT	1,200	1,284	84
TRUSTEE FEES	4,150	4,150	-
FINANCIAL & REVENUE COLLECTION & ASSESSMENTS	6,005	6,425	420
ASSESSMENT ROLL	-	-	-
ACCOUNTING SERVICES	8,405	8,993	588
AUDITING SERVICES	3,600	4,000	400
ARBITRAGE REBATE CALCULATION	750	650	(100)
PUBLIC OFFICIALS LIABILITY INSURANCE	6,181	7,267	1,086
LEGAL ADVERTISING	1,500	1,500	-
DUES, LICENSES & FEES	175	175	-
TAX COLLECTOR/PROPERTY APPRAISER FEES	50	50	-
WEBSITE HOSTING, MAINTENANCE, BACKUP	2,500	1,692	(808)
CONTINGENCY	20,000	20,000	-
LEGAL COUNSEL			
DISTRICT COUNSEL	7,200	7,200	-
ADMIN SUBTOTAL	76,921	79,445	2,524
FIELD EXPENDITURES			
STORMWATER CONTROL			
DRY RETENTION POND MAINTENANCE	46,000	50,193	4,193
OTHER PHYSICAL ENVIRONMENT			
PRESSURE WASHING	-	4,410	-
GENERAL LIABILITY INSURANCE	-	-	-
FIELD OPERATIONS SUBTOTAL	46,000	54,603	4,193
TOTAL EXPENDITURES	122,921	134,048	6,717
EXCESS OF REVENUES OVER (UNDER) EXPEND.	-	-	4,410

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
 FISCAL YEAR 2024-2025 PROPOSED BUDGET
 CAPITAL RESERVE FUND (CRF)**

		FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24 - FY25
1	REVENUES			
2	SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 55,000	\$ 55,000	\$ -
3	FUND BALANCE FORWARD	-	-	-
4	INTEREST EARNINGS	-	-	-
5	TOTAL REVENUES	55,000	55,000	-
6				
7	EXPENDITURES			
8	CAPITAL PROJECTS		-	-
9	RESERVE CONTRIBUTION	55,000	55,000	-
10	TOTAL EXPENDITURES	55,000	55,000	-
11				
12	EXCESS OF REVENUES OVER (UNDER) EXPEND.	-	-	-

CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
CONTRACT SUMMARY

	FINANCIAL STATEMENT CATEGORY	ANNUAL AMOUNT	COMMENTS/SCOPE OF SERVICE
1	EXPENDITURES		
2	FINANCIAL & ADMINISTRATIVE		
3	ADMINISTRATIVE SERVICES	2,568	7% increase for DPFPG Contract dated 6/21/2021
4	DISTRICT MANAGEMENT	10,491	7% increase to FYs 2023 & 2024 Adopted Budgets
5	DISTRICT ENGINEER	3,000	DE's rate is \$175/hr.
6	DESSEMINATION AGENT & DISCLOSURE REPORT	1,284	7% increase for DPFPG Contract dated 6/21/2021
7	TRUSTEE FEES	4,150	3/4/2024: Confirmed by James Audette
8	FINANCIAL & REVENUE COLLECTION & ASSESSMENTS	6,425	7% increase for DPFPG Contract dated 6/21/2021
10	ACCOUNTING SERVICES	8,993	7% increase for DPFPG Contract dated 6/21/2021
11	AUDITING SERVICES	4,000	To be Determined by RFP--this is the highest bid
12	ARBITRAGE REBATE CALCULATION	650	Per contract with LLS Tax Solution, Inc.dates 7/19/2023
13	PUBLIC OFFICALS/GENERAL LIABILITY INSURANCE	7,267	Assumes a 30% rate increase over actual for FY 2024
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	1,692	Assumes a 10% rate increase over actual for FY 2024
18	PRESSURE WASHING	4,410	New line for FY 2024 (5% over FY 2024 actual)
19	CONTINGENCY	20,000	
20	LEGAL COUNSEL		
21	DISTRICT COUNSEL	7,200	
22	ADMIN SUBTOTAL	83,855	
23	FIELD EXPENDITURES		
24	STORMWATER CONTROL		
25	DRY RETENTION POND MAINTENANCE	50,193	Assumes a 10% rate increase over actual for FY 2024
26	OTHER PHYSICAL ENVIORNMENT		
27	GENERAL LIABILITY INSURANCE	-	
28	FIELD OPERATIONS SUBTOTAL	50,193	
29	TOTAL EXPENDITURES	134,048	

**CASCADES AT GROVELAND COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024-2025 PROPOSED BUDGET
ASSESSMENT ALLOCATION**

TOTAL O&M & CRF BUDGET	\$189,048.00
COLLECTION COSTS	\$4,022.30
EARLY PAYMENT DISCOUNT	\$8,044.60
TOTAL GROSS O&M ASSESSMENT	\$201,114.89

	UNITS ASSESSED	
	O&M	SERIES 2021 DEBT SERVICE ⁽¹⁾
PLATTED RESIDENTIAL UNIT	1145	1047
	1145	1047

ALLOCATION OF O&M ASSESSMENT		
ERU FACTOR	TOTAL ERU's	TOTAL O&M BUDGET
1.0	1145.0	\$201,114.89
	1145.0	\$201,114.89

ANNUAL ASSESSMENTS PER UNIT		
O&M ⁽²⁾	SERIES 2021 DEBT SERVICE ⁽³⁾	TOTAL ⁽⁴⁾
\$175.65	\$496.37	\$672.02

LESS: Lake County Collection Costs (2%) and Early Payment Discounts (4%): -\$12,066.89
Net Revenue to be Collected **\$189,048.00**

	ANNUAL ASSESSMENTS PER UNIT		
	FY 2024	FY 2025	VARIANCE
OPERATIONS & MAINTENANCE	\$165.31	\$175.65	\$10.34
DEBT SERVICE	\$496.37	\$496.37	\$0.00
TOTAL CDD ASSESSMENT	\$661.68	\$672.02	\$10.34

⁽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, 2024 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 2024-2025 PROPOSED BUDGET
DEBT SERVICE REQUIREMENTS**

	Series 2021
REVENUES	
SPECIAL ASSESSMENTS (NET)	\$ 487,950
TOTAL REVENUES	487,950
EXPENDITURES	
INTEREST EXPENSE	
5/1/2025	14,200
11/1/2025	9,560
PRINCIPAL EXPENSE	
5/1/2025	464,000
TOTAL EXPENDITURES	487,760
EXCESS OF REVENUES OVER EXPENDITURES	\$ 190

NET DEBT SERVICE	\$ 487,950.00
COLLECTION COST & EARLY PMT. DISCOUNT	\$ 31,145.74
GROSS DEBT SERVICE ASSESSMENTS	\$ 519,095.74

**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
						1,875,000
5/1/2024	455,000	2.000%	18,750	473,750		1,420,000
11/1/2024	-	2.000%	14,200	14,200	487,950	1,420,000
5/1/2025	464,000	2.000%	14,200	478,200		956,000
11/1/2025	-	2.000%	9,560	9,560	487,760	956,000
5/1/2026	473,000	2.000%	9,560	482,560		483,000
11/1/2026	-	2.000%	4,830	4,830	487,390	483,000
5/1/2027	483,000	2.000%	4,830	487,830	487,830	-
Total	1,875,000		75,930	1,950,930	1,950,930	

MAXIMUM ANNUAL DEBT SERVICE: \$487,950

Footnote:

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