

Villages of Westport Community Development District

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The regular meeting of the Board of Supervisors of **Villages of Westport Community Development District** will be held **Monday, April 25, 2022**, at 5:30 pm at the **1755 Edgewood Ave W, Jacksonville, FL 32208**. The following is the agenda for this continued meeting.

Call in number: 1-844-621-3956

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BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Call to Order
 - Roll Call
 - Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*
1. Review and Acknowledgement of James Stowers Resignation from the Board of Supervisors for Seat 4
 2. Review of Candidates and Consideration of Replacement for Seat 4
 3. Administer Oath of Office to Newly Appointed Board of Supervisors for Seat 4
 4. Review and Consideration of Code of Ethics to Newly Appointed Board of Supervisor for Seat 4

General Business Matters

5. Review and Acceptance of Kutak Rock LLP Letter Pertaining to Legal Counsel Representation
6. Review and Consideration of Engagement Letter from KE Law Group for Legal Counsel Representation
7. Consideration of the Minutes of the October 11, 2021, Board of Supervisors' Meeting
8. Consideration of Resolution 2022-04, Annual Appropriations and Adopting the Revised Budget for Fiscal Year 2021
9. Consideration of Resolution 2022-05, Approving a Preliminary Budget for Fiscal Year 2023 and Setting a Public Hearing Date [Suggested Date, July 25, 2022]
10. Consideration of Resolution 2022-06, Designating Board Member Seats for the Upcoming General Election 2022
11. Review and Consideration of Engagement Letter from GNP Services, CPA for Arbitrage Rebate Services
12. Review and Consideration of Prosser Proposal for Stormwater Needs Analysis Services Report
13. Ratification of Payment Authorizations 117 -- 138



14. Review of District Financial Statements

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
- Audience Comments
- Supervisors Requests

Adjournment



**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review and Acknowledgement of James
Stowers Resignation from the Board of
Supervisors for Seat 4

RESIGNATION FROM
VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT

I, James Stowers, hereby resign from any and all officer, supervisor, and other positions that I hold with the Villages of Westport Community Development District (the "District"), including, without limitation, my position as a member of the Board of Supervisors of the District.

Dated: April 12, 2022

Signed: _____

Print Name: James Stowers

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review of Candidates and Consideration of
Replacement for Seat 4

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Administer Oath of Office to Newly
Appointed Board of Supervisors for Seat 4

**VILLAGES OF WESTPORT
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 THE VILLAGES OF WESTPORT 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 _____, 2022, 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 the Villages of Westport 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: _____

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of Code of Ethics
to Newly Appointed Board of Supervisor for
Seat 4



Supervisor Welcome Package

- 1. Introduction to Community Development Districts**
- 2. Frequently Asked Questions Regarding the Role of the Board of Supervisors**
- 3. Role of Community Development District Staff**
- 4. Florida Commission on Ethics Guide to the Sunshine Amendment**
- 5. Oath of Office**
- 6. Financial Disclosure Form**
- 7. IRS Form W-9**



Introduction to Community Development Districts



INTRODUCTION

A community development district (CDD) is created under the Uniform Community Development Act of 1980, Chapter 190 of the Florida Statutes, as amended. It provides a mechanism to finance, construct and maintain community or subdivision infrastructure improvements. A CDD is organized as a special-purpose unit of local government and operates as an independent taxing district.

Because a CDD is an independent special district, its governing body establishes its own budget and operates independently of the local governmental entity within the scope of its specific and very limited powers. A CDD does not have police powers and cannot regulate land use or issue development orders; those powers reside with the local general-purpose government (city or county).

The primary function of a CDD is to issue tax-exempt bonds to construct subdivision infrastructure, e.g., road, water and sewer lines, recreational facilities, etc. Thus, new growth within a CDD pays for itself and the cost of the growth is allocated proportionately by levying special assessments on the landowners who receive the benefits.

A CDD gives the developer an efficient mechanism to finance front-end capital expenditures at a lower interest rate and usually on a non-recourse basis, while maintaining control of the district for a period of years that extends beyond the build-out of the development. A CDD also provides a more efficient method of paying the operation and maintenance expense of subdivision infrastructure and related services.

For the local general-purpose government, the creation of a CDD results in an expansion of the tax base and additional fund revenues. Because of the structure and limited powers of a CDD, as defined in the enabling legislation, the comprehensive planning effort is also enhanced. Furthermore, Florida law has provisions which guard against the proliferation, duplication and fragmentation of municipal or county services by providing mechanisms for termination, annexation, or transfer of all or part of the CDD services to the affected county or municipality.



Overview of Community Development Districts

What is a Community Development District? (CDD)

A CDD is a governmental unit created to serve the long-term specific needs of its community. Created pursuant to Chapter 190, Florida Statutes, A CDD's main powers are to plan, finance, construct, operate and maintain community-wide infrastructure and services specifically for the benefit of the District.

What will the CDD do?

Through a CDD, the District can offer its residents a broad range of community-related services and infrastructure to help ensure the highest quality of life possible. Responsibilities of a CDD may include storm water management, potable and non-portable water supply, sewer and wastewater management, landscaping, street lighting, and recreational amenities.

How does a CDD operate?

A CDD is governed by its Board of Supervisors. A District Board is elected initially by the landowners, eventually transitioning to residents of the CDD after six to eight years of operation, depending on the district. Similar to all municipal, county, state, and national elections, the Office of the Supervisor of Elections oversees the vote, and CDD Supervisors are subject to state ethics and financial disclosure laws.

What is the CDD's relationship with the Home Owner's Association?

Community Development Districts compliment the responsibilities of a community home owner's association (HOA's). A CDD typically provides and maintains public facilities and infrastructure for a community whereas a HOA is effective in the coordination and management of privately held properties within the district or community. Therefore, many of the maintenance functions handled by CDD's in other communities may be handled by these associations provided these facilities are either owned by the HOA or agreements exists between the HOA and CDD regarding the maintenance of said facilities. However, the associations have other key responsibilities including the enforcement of the deed restrictions and other quality standards regarding privately held properties. For example, a CDD may contract with the Master Home Owners Association of a community to perform maintenance functions.

What are the benefits to residents?

Residents within a CDD may expect to receive three major classes of benefits:

- 1. The CDD may provide landowners with higher levels of public facilities and services managed and financed through self-imposed fees and assessments.**
- 2. The CDD ensures that these community development facilities and services will be completed concurrently with other parts of the development.**
- 3. The CDD landowners and electors choose the Board of Supervisors, which is able to determine the levels of service of CDD facilities.**



Other similarities are realized because a CDD is subject to the same laws and regulations that apply to other government entities. The CDD is able to borrow money to finance its facilities at lower, tax-exempt interest rates, similar to cities and counties. Additionally, many contracts for goods and services, including annually negotiated maintenance contracts, are subject to publicly advertised competitive bidding.

Landowners and subsequently the 5 member elected CDD Board sets the standards of quality within a District. For example, a CD can provide perpetual maintenance of environmental conservation areas within a community. This consistent, quality-controlled method of management ultimately helps protect the long term property values in a community.

What is the cost to operate a CDD?

The cost to operate a CDD is borne by those who benefit from its services. Property owners in the CDD are subject to a non-ad valorem assessment, which appears on their annual property tax bill from the county tax collector as a CDD assessment. This bulk assessment consists of two parts – an annual assessment for operations and maintenance, which can fluctuate from year to year – and an annual capital assessment to repay bonds sold by the CDD to finance community infrastructure and facilities. Annual capital assessments are generally fixed and do not vary for the term of the bonds. Because cost and levels of services vary depending upon the needs of an individual CDD, the operations and maintenance assessment will vary within each District year to year.

How are CDD's financed?

The CDD issues Bonds to finance community infrastructure. Generally, CDD's assess each property owner a yearly capital debt service assessment to pay back those bonds.

In addition, to maintain the facilities of the community and administer the CDD, the CDD conducts a public hearing each year where it adopts an Operating and Maintenance budget. The funding of this budget is levied as an Operating and Maintenance assessment on individual properties by the Board of Supervisors. All residents pay for a share of the maintenance of the CDD improvements through this annual assessment.

What are the responsibilities of a Community Development District?

A CDD may provide the following publicly owned elements:

- Off-site roadway improvements, street signage and/or street lighting
- Water management, (including but not limited to) main line irrigation, lake and pond construction, and water control structures
- Conservation areas
- Water and sewer facilities, which may be transferred to the appropriate franchised utility or municipality with jurisdiction responsibility
- Landscaping and entry features



**Frequently Asked Questions
Regarding the Role of the Board of Supervisors**



Questions Regarding the Role of the Board of Supervisors

What is a Board of Supervisors?

A Community Development District has a Board-Manager form of government with the Board formulating public policy and the Manager carrying it out. The Board consists of five members called Supervisors. The Board serves as the governing body of the District and sets public policies implemented by the staff. Based upon board consideration these Supervisors may receive compensation or reimbursement for their participation in Board activities.

How is the Board established?

Initially Supervisors are appointed by the landowner in the formative petition filed with the local government entity. Later they are elected by the landowners and appointed to various terms of office based on the number of votes cast, either two or four year terms. Eventually, within six to eight years of establishment, Board members are elected by State registered voters that reside in the district in a general election conducted by the Office of the Supervisor of Elections in that county.

What are the responsibilities of the Board?

The Board receives its power from Chapter 190, Florida Statutes, which governs community development districts. The Board is responsible for the everyday operation and the future of the district and its residents. A summary of these duties includes, but is not limited to the following;

- Complete all forms required by the State of Florida as a Public Officer
- Comply to and understand the Sunshine Amendment and Code of Ethics for Public Officers
- Governing of the District, its staff, residents and facilities
- The annual budget and financing of the district, including operations and maintenance fees and general oversight of the District
- Holding and attending board meetings for the District
- Maintaining the current standing of the district up to code and compliance with the state of Florida and other local governmental entities
- Planning for the future growth and maintenance of the District.

What are the terms of office for the Supervisors?

Initial Supervisors appointed by the landowner are in office for 90 days until a landowner election can be noticed and held. After the initial landowner election is held, the two supervisors with the highest votes serve a four year term; the remaining supervisors serve two year terms. All supervisors elected at the six year period receive four year terms. This eventually will result in every member on the board serving a staggering four year term.



What if a Supervisor resigns his/her office during term?

If a supervisor resigns his/her office mid-term, the board will accept their letter of resignation and then appoint a new supervisor to serve the remaining term. However, should it be a board consisting of terms elected after the sixth year of the district, the board will only be able to appoint a qualified voter registered in the State of Florida that resides in the district to serve the balance of the term. The resigning supervisor must complete the required forms as per the State of Florida within 60 days of departure of office and return it to the Supervisor of Elections office in the county in which they reside.



Role of Community Development District Staff



Community Development District Staff Positions

District Manager

The district manager acts as the 'City Manager/County Administrator' of the district and works with the elected board of supervisors to serve the district and its residents. The direct responsibilities of the district manager include the following but are not limited to: Preserving and maintaining district improvements and facilities, overseeing and coordinating the planning, financing, purchasing, staffing, and compliance of the district, and any other such duties, as prescribed by the board.

District Counsel

The district counsel acts as the chief legal counsel to the district and is responsible for ensuring that the district conducts its business according to the legal standards placed upon it, both by the actions of the district/board and Statute.

In this capacity, the district counsel reviews all district documents, including resolutions, contracts, and agreements, assists district manager in drafting of same and negotiations on behalf of the district. Counsel ensures compliance with all necessary laws including the Sunshine Amendment, and assists with securing public financing.

District Engineer

The district engineer provides professional and technical services to the district in support of the planning, design, permitting, construction, financing, operation and maintenance of the district infrastructure.

The district engineer also provides the Engineer's Report for bond financing and can provide direct consultation for such items as: Bidding, contractor selection standards, master planning of infrastructure and construction phase operation.



**Florida Commission on Ethics
Guide to the Sunshine Amendment**

FLORIDA COMMISSION ON ETHICS



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

2022

State of Florida

COMMISSION ON ETHICS

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Fort Walton Beach

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I. HISTORY OF FLORIDA’S ETHICS LAWS

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

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

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

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

In 2018, Florida’s Constitutional Revision Commission proposed, and the voters adopted, changes to Article II, Section 8. The earliest of the changes will take effect December 31, 2020, and will prohibit officials from abusing their position to obtain a disproportionate benefit for themselves or their spouse, child, or employer, or for a business with which the official contracts or is an officer, partner, director, sole proprietor, or in which the official owns an interest. Other changes made to the Constitution place restrictions on lobbying by certain officeholders and employees, and put additional limits on lobbying by former public officers and employees. These changes will become effective December 31, 2022.

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. *Solicitation and Acceptance of Gifts*

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

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

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

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

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

2. *Unauthorized Compensation*

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

3. Misuse of Public Position

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

4. Abuse of Public Position

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

5. Disclosure or Use of Certain Information

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

6. Solicitation or Acceptance of Honoraria

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

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

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

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly

were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. Doing Business With One's Agency

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

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

2. Conflicting Employment or Contractual Relationship

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

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

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

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

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

(b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter the contract. NOTE:

Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

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

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

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

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

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

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

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

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

4. Additional Exemptions

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

5. Legislators Lobbying State Agencies

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

6. Employees Holding Office

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

7. Professional and Occupational Licensing Board Members

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

8. Contractual Services: Prohibited Employment

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

9. Local Government Attorneys

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

10. Dual Public Employment

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public

employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

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

1. Anti-Nepotism Law

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

2. Additional Restrictions

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

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

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

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

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the

agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

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

(b) Persons serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

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

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

3. Additional Restrictions on Former State Employees

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

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

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

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

4. Lobbying by Former Local Government Officers and Employees

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

E. VOTING CONFLICTS OF INTEREST

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

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of

community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

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

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

F. DISCLOSURES

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.

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

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

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

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

SPECIFIED STATE EMPLOYEE includes:

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

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

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

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

- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

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

When to File:

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

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

Where to File:

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

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

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

Where To File:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of the city council and candidates for these offices in Jacksonville; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

What Must be Disclosed:

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

When and Where To File:

Incumbent officials must file FORM 6 annually by July 1 with the Commission on Ethics. CANDIDATES must file with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

Beginning January 1, 2022, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics on the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more than \$100, other than gifts

from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

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

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

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

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

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

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

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the

purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

8. *FORM 30 - Donor's Quarterly Gift Disclosure*

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

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

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

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

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

IV. AVAILABILITY OF FORMS

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

Beginning January 1, 2022, ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Form 6 filers will receive an emailed invitation to register for EFDMS in March 2022. Filers requiring earlier access should contact the Commission to request an invitation. Filers must maintain an updated email address in their User Profile in EFDMS.

OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file Form 1 annually will be sent the forms by mail from the Florida Commission on Ethics by June 1, 2022. Newly elected and appointed officers and employees should contact the head of their agencies for copies of the form or download the form from www.ethics.state.fl.us, as should those persons who are required to file their final financial disclosure statement within 60 days of leaving office or employment.

V. PENALTIES

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

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

B. Penalties for Candidates

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

C. Penalties for Former Officers and Employees

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$10,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

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

VII. COMPLAINTS

A. Citizen Involvement

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

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at

www.ethics.state.fl.us. The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

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

B. Referrals

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

C. Confidentiality

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

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

D. How the Complaint Process Works

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

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

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

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

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

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

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

IX. WHISTLE-BLOWER'S ACT

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

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed

information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff. A comprehensive online training course addressing Florida's Code of Ethics, as well as Sunshine Law, and Public Records Act is available via a link on the Commission's homepage.



Oath of Office

**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 _____ 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: _____



Financial Disclosure Form 1

FORM 1**STATEMENT OF
FINANCIAL INTERESTS****2021**Please print or type your name, mailing
address, agency name, and position below:**FOR OFFICE USE ONLY:**

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF ☐ CANDIDATE OR ☐ NEW EMPLOYEE OR APPOINTEE****** THIS SECTION MUST BE COMPLETED ********DISCLOSURE PERIOD:**

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2021.

MANNER OF CALCULATING REPORTABLE INTERESTS:

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

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

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

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

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

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")**You are not limited to the space on the
lines on this form. Attach additional
sheets, if necessary.****FILING INSTRUCTIONS** for when
and where to file this form are
located at the bottom of page 2.**INSTRUCTIONS** on who must file
this form and how to fill it out
begin on page 3.

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

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

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

NAME OF CREDITOR	ADDRESS OF CREDITOR

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

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

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

☐ **I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.**

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

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

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

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

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

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

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

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

Candidates file this form together with their filing papers.

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

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

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

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

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2021.

NOTICE

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

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

WHO MUST FILE FORM 1:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

INSTRUCTIONS FOR COMPLETING FORM 1:

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

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

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2021.

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

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

MANNER OF CALCULATING REPORTABLE INTEREST

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

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

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

PART B — SECONDARY SOURCES OF INCOME

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

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

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

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

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

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

Examples:

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

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

PART E — LIABILITIES

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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

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

PART A — PRIMARY SOURCES OF INCOME

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

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

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

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

Examples:

- If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and

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

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

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

PART B — SECONDARY SOURCES OF INCOME

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

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

- (1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,
- (2) You received more than 10% of your gross income from that business entity; **and**,
- (3) You received more than \$1,500 in gross income from that business entity.

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

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

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

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

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

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

PART D — INTANGIBLE PERSONAL PROPERTY

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

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

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

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

PART E — LIABILITIES

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

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

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

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

PART F — INTERESTS IN SPECIFIED BUSINESSES

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

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

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

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

PART G — TRAINING CERTIFICATION

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

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



IRS Form W-9

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review and Acceptance of Kutak Rock LLP
Letter Pertaining to Legal Counsel
Representation

January 20, 2022

Vivian Carvalho, District Manager
Syron Stewart, Chairperson
Villages of Westport Community Development District
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

RE: Legal Representation of Villages of Westport Community Development District

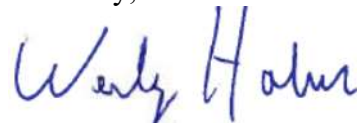
Dear Vivian and Syron,

On November 2, 2021, the offices of Hopping Green and Sams, P.A. ("HGS") notified you that HGS would no longer be providing legal services to the Villages of Westport Community Development District ("District") as of November 15, 2021. The November 2, 2021 letter was a result of HGS ceasing the practice of law. In that same correspondence, a copy of which is attached hereto, you were provided the option to choose to have the District's matters be transferred to my new firm, Kutak Rock LLP ("Kutak Rock"), or end my practice group's representation of the District.

As of this writing, we have not received a response to our November 2, 2021 letter. The purpose of this letter is to advise you that Kutak Rock is no longer interested in serving as the District's legal counsel and is withdrawing Kutak Rock's offer to provide legal representation to the District.

This letter confirms that as of November 15, 2021, the District has been without legal counsel. It was a pleasure representing the District and working with you and I wish you all the best moving forward. I encourage you to retain new legal representation as soon as possible. I am happy to cooperate and work with the District in transferring matters to either the District Manager or any new counsel the District retains.

Sincerely,



Wesley Haber

Attachment: November 2, 2021 Letter

Hopping Green & Sams

Attorneys and Counselors

November 2, 2021

VIA EMAIL

Vivian Carvalho, District Manager

carvalhov@pfm.com

Syron Stewart, Chairperson

BoardMember3@villagesofwestportcdd.com

RE: Villages of Westport Community Development District ("Client")

JOINT LETTER BY HOPPING GREEN & SAMs, P.A. AND KUTAK ROCK LLP, ANNOUNCING THE DEPARTURE OF JONATHAN JOHNSON, KATIE BUCHANAN, MIKE ECKERT, TUCKER MACKIE, WES HABER, LINDSAY WHELAN, JOE BROWN, SARAH SANDY, ALYSSA WILLSON AND MICHELLE RIGONI TO KUTAK ROCK LLP

Dear Vivian/Syron,

As of November 15, 2021, Jonathan Johnson, Katie Buchanan, Mike Eckert, Tucker Mackie, Wes Haber, Lindsay Whelan, Joe Brown, Sarah Sandy, Alyssa Willson and Michelle Rigoni (the "Special District Practice Group") will be withdrawing as attorneys from Hopping Green & Sams, P.A. ("HGS") and will be joining Kutak Rock LLP ("Kutak"). The members of the Special District Practice Group have provided services in connection with HGS's representation of the Client on the above referenced matter(s) (the "Client Matters").

In the coming months, HGS will no longer be providing legal services. Kutak is prepared to continue as the Client's legal counsel with respect to the Client Matters; however, it is the Client's choice as to who should serve as its legal counsel, and whether the Client Matters and all electronic files and active and closed hardcopy files (collectively, the "Files") should be transferred to Kutak.

Please select one of the following alternatives; however, please be advised that as of November 15, 2021, HGS will no longer be competent to provide legal services to the Client; accordingly, representation by HGS will cease on November 15, 2021, whether or not the Client makes an election below:

1. ALTERNATIVE #1. The Client asks that the Client Matters be transferred with the Special District Practice Group to their new firm, Kutak. Please transfer all Files relating to the Client Matters. HGS's legal representation of the Client will cease on the date of HGS's receipt of their written notice. After that date, the Special District Practice Group and their new firm, Kutak, will be responsible for legal representation of the Client in the Client Matters. To the extent that HGS is holding any trust funds or other property of the Client, HGS is further instructed to transfer such funds and/or property to Kutak.

**(Please sign if you want Alternative #1; [DATE]
otherwise, do not sign on this line.)**

2. ALTERNATIVE #2. If you do not want Alternative #1, please advise us what HGS should do regarding the Client Matters and all Files relating to the Client Matters by December 1, 2021. HGS's legal representation of the Client will cease on November 15, 2021. If HGS does not receive a response by December 1, 2021, that will confirm HGS's understanding that all Files are not needed or desired and HGS will shred them.

(Please sign here if you have [DATE]
given instructions under Alternative
#2; otherwise do not sign on this line.)

After you have completed and signed this form, please send a copy via electronic mail to JasonM@hgslaw.com MarkS@hgslaw.com wesh@hgslaw.com and KimH@hgslaw.com.

Thank you for your consideration and assistance.

HOPPING GREEN & SAMS, P.A.



By: Jonathan Johnson

Its: President

Date: November 2, 2021

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of Engagement
Letter from KE Law Group for Legal
Counsel Representation

PROPOSAL FOR DISTRICT COUNSEL SERVICES



VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT DUVAL COUNTY, FLORIDA





Why KE Law Group?

On behalf of KE Law Group, PLLC (“KE LAW”), we appreciate the opportunity to submit this proposal to provide legal representation to the Villages of Westport Community Development District (“District”). KE LAW is a professional limited liability company with its practice focused in the areas of special districts, construction law, governmental law, public contract law, ethics and related areas.

In July of 2021, three entrepreneurial minded partners with nearly six decades of combined years of experience started the law firm of KE Law Group, PLLC, with the intent to focus exclusively on the needs of clients in a nimble and innovative environment. Within the first few months of operation, KE LAW has grown to 14 employees, including eight lawyers, three paralegals, and administrative support staff. Our growth is in direct response to the confidence our clients have put in our attorney’s depth of experience and the quality of our legal services. KE LAW prides itself on efficiency, responsiveness and creative strategic thinking.

We serve clients throughout all of Florida. Our main office is 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. Additionally, we have recently opened an office in Tampa, and are actively exploring the prospect of opening an additional location in the northeast area of Florida.

KE LAW is a unique law firm. Its founders created KE LAW with the mission to provide excellent, solution-oriented legal counseling services focused on representing special districts – singularly focused on our area of expertise. 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 experience and legal expertise 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 KE LAW 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 KE LAW, you hire a legal team with decades of experience at various levels of government and in virtually every part of our state.

Personnel and Other Resources

KE LAW has eight attorneys who personally spend 100% of their legal practice in the area of special districts. These include three partners (Jennifer Kilinski, Roy Van Wyk, and Jere Earlywine), and five associate attorneys (Lauren Gentry, Meredith Hammock, Joseph Whealdon, Ashley Ligas and Deborah Sier). 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. At present, we have three paralegals in our firm that, combined, also have thirty years of special district paralegal experience. Additional information about us can be found at www.kelawgroup.com.

Experience with Special Districts

The firm's founding members, Jennifer Kilinski, Roy Van Wyk and Jere Earlywine, were former partners with Hopping Green & Sams, PA, which firm had provided clients with advice regarding the operation of community development districts since 1985. Lawyers from our firm presently serve as general counsel to nearly one hundred and seventy-five special districts throughout Florida and have established, and are currently establishing, a number of 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 several districts in Northeast Florida including in Duval, Nassau, Clay and St. Johns Counties. Several of our clients own and operate multiple amenities and 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.





Understanding 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, 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 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.kelawgroup.com. We would be happy to talk with you about our qualifications and experience and can be reached at 850-508-2335. We look forward to hearing from you.



Lauren M. Gentry

KE Law Group, PLLC
2016 Delta Blvd, Suite 101
Tallahassee, Florida 32303
Lauren@kelawgroup.com

Experience

- Represents special districts in matters relating to contracting, real property, public procurement, ethics, finance, and construction.
- Former judicial clerk to United States Magistrate Judge Patricia D. Barksdale (2015-2017).
- Former intern to Historic England's Planning Department and Legal Team (2018). In this role, Lauren worked with Historic England staff to create a database of planning board appeal decisions involving historic properties and advise local governments, property owners, and developers on planning and permitting requirements.

Education

- The Florida State University College of Law, J.D., Magna Cum Laude (2015)
- Durham University, M.A., International Cultural Heritage Management, with Distinction (2018)
- Auburn University, B.A., Psychology, Summa Cum Laude (2012)

Bar & Court Admissions

- Florida, 2015



Jennifer L. Kilinski

KE Law Group, PLLC
2016 Delta Blvd, Suite 101
Tallahassee, Florida 32303
(850) 508-2335
Jennifer@kelawgroup.com

Experience

- General Counsel to a number of 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



Proposed Agreement

**KE LAW GROUP, PLLC
FEE AGREEMENT
VILLAGES OF WESTPORT CDD**

I. PARTIES

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

A. Villages of Westport Community Development District ("Client")
c/o District Manager
3501 Quadrangle Boulevard, Suite 270
Orlando, FL 32817

and

B. KE Law Group, PLLC ("KE Law")
2016 Delta Boulevard, Suite 101
Tallahassee, Florida 32303

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 KE Law as its general legal counsel.
- B. KE Law 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 KE Law for services rendered regarding any matters covered by this Agreement according to the hourly billing rates for individual KE Law lawyers set forth herein, plus actual expenses incurred by KE Law in accordance with the attached standard Expense Reimbursement Policy (**Attachment A**, incorporated herein by reference). The hourly rates will be \$350-\$365 per hour for partners, \$265-\$295 per hour for associates and \$170 per hour for paralegals. Any increases in hourly rates shall require Client consent.

IV. CLIENT FILES

The files and work product materials ("Client File") of the Client generated or received by KE Law will be maintained by KE Law in its regular offices. At the conclusion of the representation, the Client File will be stored by KE Law for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that KE Law may confidentially destroy or shred the Client File, unless

KE Law is provided a written request from the Client requesting return of the Client File, to which KE Law 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 KE Law represents a number of special districts, builders, developers, and other entities throughout Florida relating to community development districts and other special districts. 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) KE Law will be able to provide competent and diligent representation of Client, regardless of KE Law's other representations, and (3) there is not a substantial risk that KE Law's representation of Client would be materially limited by KE Law'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 KE Law's representation of various special districts, builders, developers, and other entities relating to community development districts and other special districts in Florida.

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 KE Law and the Client. The contract formed between KE Law 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:

VILLAGES OF WESTPORT CDD

By: _____

Its: Chairperson

Date: _____

KE LAW GROUP, PLLC

Jennifer Kilinski

By: Jennifer Kilinski

Its: Authorized Member

Date: February 11, 2022

ATTACHMENT A

KE LAW GROUP, 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 air fare, 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 mileage reimbursement rates.

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

Word Processing and Secretarial Overtime. No charge is made for word processing. No charge is made for secretarial overtime except in major litigation matters where unusual overtime demands are imposed.

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of the October
11, 2021, Board of Supervisors' Meeting

MINUTES OF MEETING

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING MINUTES
Monday, October 11, 2021 12:00 p.m.
1755 Edgewood Ave W, Jacksonville, FL 32208**

Present and constituting a quorum in person or via speakerphone:

Syron Stewart	Chairperson	
Henry Simmons	Vice Chair	
Yashekia Scarlett	Assistant Secretary	
James Stowers	Assistant Secretary	(via phone)
Alice Sanford	Assistant Secretary	(via phone)

Also present were:

Vivian Carvalho	District Manager-PFM Group Consulting LLC	
Venessa Ripoll	Assistant DM – PFM Group Consulting LLC	(via phone)
Wes Haber	District Counsel – Hopping Green & Sams	(via phone)
Jake Card	Advanced Security Specialist & Consulting	
Jadiz Marshall	Leland Management, Inc	
Danielle Connor	Homeowner	
Anina	Homeowner	
Monica	Homeowner	
William	Homeowner	
Variance Audience Members present		

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

The meeting was called to order by Ms. Carvalho at 12:16 p.m. and roll call was initiated. Present, are the following Board Members: Syron Stewart, Henry Simmons, and Yashekia Scarlett. Others in attendance are listed above.

Public Comment Period

Ms. Carvalho instructed Members of the public who would like to comment at this time, to limit their comments to three minutes and keep to the items on the agenda. She also requested that they state their name and address for the record. There will be an additional

public comment period at the end of the meeting to address any additional audience comments.

There were no public comments at this time.

SECOND ORDER OF BUSINESS

General Business Matters

Consideration of the Minutes of the July 22, 2021 Special Board of Supervisors' Meeting

The Board reviewed the Minutes of the July 22, 2021 Special Board of Supervisors' Meeting.

On MOTION by Mr. Simmons, seconded by Ms. Scarlett, with all those in favor, the Board approved the Minutes of the July 22, 2021 Special Board of Supervisors' Meeting.

Consideration of Resolution 2022-01, Adopting the Annual Meeting Schedule for Fiscal Year 2022

Ms. Carvalho presented Resolution 2022-01, Adopting the Annual Meeting Schedule for Fiscal Year 2022. This Resolution Agenda item was a carry forward item from the last meeting. A discussion took place about the Board's availability. The proposed Annual Meeting Schedule for the Board of Supervisors will take place at 1755 Edgewood Ave W, Jacksonville, FL 32208 on the following dates:

1. January 24, 2022 at 5:30 p.m.
2. April 25, 2022 at 5:30 p.m.
3. July 25, 2022 at 5:30 p.m.

On MOTION by Ms. Scarlett, seconded by Ms. Stewart, with all those in favor, the Board approved Resolution 2022-01, Adopting the Annual Meeting Schedule for Fiscal Year.

Consideration of Resolution 2022-02, Designating the Primary Administrative Office

Ms. Carvalho presented Resolution 2022-02, Designating the Primary Administrative Office. PFM Office has moved and Section 1 of the Resolution has been changed to reflect

the new address. Section 2 of the Resolution lists the Principal Headquarters office of ICI Homes. Per statute the District must have a local office within the County where the District resides. She noted the District can keep it at that office. She recommended doing so until the project is deemed complete. Ms. Carvalho requested a motion to approve Resolution 2022-02, Designating the Primary Administrative Office, as amended reflecting the change to Section 1 of the new address and keep the local office as the ICI Home office.

On MOTION by Ms. Stewart, seconded by Ms. Scarlett, with all those in favor, the Board approved Resolution 2022-02, Designating the Primary Administrative Office, as amended.

Consideration of Resolution 2022-03, Designating Registered Agent & Office

Ms. Carvalho presented Resolution 2022-03, Designating Registered Agent and Office. She explained the Resolution has a change due to PFM's new office location. Ms. Carvalho will continue to be the Registered Agent and the only change is the new address of 3501 Quadrangle Blvd., Suite 270, Orlando, FL 32817. Ms. Carvalho requested a motion to approve the Resolution as presented.

On MOTION by Ms. Stewart, seconded by Ms. Scarlett, with all those in favor, the Board approved Resolution 2022-03, Designating Registered Agent & Office.

Review and Discussion of Field Management Services RFP

Ms. Carvalho explained this is a carry forward agenda item from the last meeting. Two companies came and did a presentation of Field Services. One was Vesta, and the other was Kingdom.

Ms. Scarlett commented the Board is continuing to work with the new Manager Ms. Marshall and things seem to be progressing and the Board is ok with that for the movement. They will review at a later date to determine whether or not that is the route the District will continue. The primary goal is to get the work done and Ms. Marshall is on point with doing what she needs to get done. Ms. Simmons is satisfied with the progress Ms. Marshall has made so far.

Ms. Sanford commented on compensation to the District from Leland Management for the time they were not performing.

Mr. Haber stated if the Board stays with Leland Management the proposals the District has with the other companies are not necessarily valid indefinitely. If it comes to a time the Board wants to make a change they will likely need to confirm with those two companies if their proposals are still valid and if not the District cannot require them to hold their prices valid for indefinite period of time.

Mr. Haber agreed that the District is not obligated, nor should it pay for services that were not rendered and to the extent the Board wants to discuss that in more detail, if there are periods of time where payment was made for services that were not rendered that is something that should be addressed with the Contractor. The CDD has the right to withhold payment but without more information he is somewhat limited beyond confirming that is an accurate statement. A discussion took place. Mr. Haber stated if the District paid for services that were not rendered the District must provide support for that position that payment was made and provide an explanation to the Contractor of what the services were that were not rendered, the amount that was paid and the District can demand that a credit be provided to the District from future invoices or a reimbursement. He noted for services provided and property invoiced, he does not think the District can withhold payment for those because of the issue Ms. Sanford identified with respect to prior amounts that were paid for services that were not provided. The District needs to deal with that issue separately but the District does have the right to deal with that issue because they do not have an obligation to pay for something they did not get.

Ms. Stewart asked Ms. Sanford if she compiled a specific list of items that can be directly investigated and documented and presented as items that were not handled. Ms. Sanford stated she has pictures of the ponds over the years that Leland did not cut back and she has photos from 2017-2020 looking terrible. Mr. Haber stated when the District puts together the list of items not rendered they will need to distinguish between when services were not rendered vs if the work looks bad. He suggested letting the Contractor know the board is dissatisfied with the services they are trying to provide and if they do not fix it then they will change Contractors which is what the Board has done and if discussing on this agenda. Ms. Stewart asked Ms. Sanford if she has these incidents of non-performance compiled where it does not require further research. Ms. Sanford confirmed. Ms. Sanford asked Mr. Haber for clarity. Ms. Sanford stated the pond easement has not been maintained for years and asked if it can be used for recovering payment. Mr. Haber commented the District can make a demand but if Leland refused to reimburse the District the likelihood of successfully recovering those amounts through a lawsuit is

possible. If Leland refuses to cooperate after the District makes a demand his concern is to pursue it further in a court of law would be more expensive and more complicated than it may be worth on seeking the amount. Ms. Stewart mentioned the Board can review the list that Ms. Sanford compiled to review it and see whether or not the District has a solid case. Ms. Sanford will compile the list of items that Leland never performed and send it to Ms. Carvalho so she can distribute it to the Board.

Review and Consideration of Security Services Amendment Proposal

At the last meeting the Board determined Advance Security's role was not enough to keep the District secure and was not structured to make his role as effective as it could be in the community.

Mr. Card outlined and District staff put together an amended job description for Advanced Security. Mr. Stewart read the job description which will be attached to the minutes as an exhibit.

Ms. Sanford stated she spoke to JSO and it is \$35.00 per hour for a 3 hour minimum to have JSO patrol the community. Mr. Card did not think that was accurate and if it is an off duty officer they are paid through another department and it is more money. A lengthy discussion took place about patrolling charges for JSO. Ms. Sanford offered to get proposals from other security companies. Ms. Stewart asked Ms. Sanford to email Ms. Carvalho the information so she can distribute it to the Board.

Ms. Sanford stated Advanced Security has an issue with their insurance and they have not had insurance since 2015. She does not think the District should move forward with a contract unless he can prove he has insurance. A discussion took place regarding the insurance and lapse in coverage. Ms. Carvalho stated that is not true. Mr. Card stated when he was first approached by the District in 2015 he got General Contractors Liability Insurance for installation of cameras. At that time Advanced Security was not a security corporation. They were a security monitoring and security consulting corporation. As the community grew, and Mr. Card saw the issues going on, Advanced Security met with Management and discussed to continue in the capacity within the District. Advanced Security needs to petition to become a full pledged security corporation and did so in early 2019 to be in compliance with all Florida State Statutes and regulations.

Ms. Sanford stated the insurance Mr. Card provided has gaps in coverage and does not provide coverage for camera monitoring. Mr. Card insisted that he has had insurance. A debate continued. A discussion took place.

Ms. Stewart asked Ms. Sanford to compile her points in a package and send it to Ms. Carvalho so she can distribute it to the Board for their review.

Ms. Carvalho requested a motion to approve the Security Services Amendment Proposal from Advanced Security. Ms. Sanford asked Mr. Haber to discuss what would happen if something comes up and Mr. Card does not have insurance. Mr. Haber discussed the Indemnification provision. That provision requires Advanced Security to indemnify the

CDD for any claims that may be made against the CDD as a result of the services provided by Advanced Security. The reason why the District gets insurance is Advanced Security does not necessarily have the assets to provide that indemnification then the District would look to Advanced Security's insurance to provide that indemnification. If there is not proper insurance for a claim that may have come up during a time period where there was not adequate insurance it does not automatically fall to the CDD. The CDD would still have valid claims against Advanced Security, however it is only up to Advanced Security's assets.

Ms. Scarlett asked if the District has correct insurance on record for Advanced Security. Ms. Carvalho said yes. Ms. Sanford asked if she called the insurance company. Ms. Carvalho stated the information was provided by Mr. Card and she has record of that. Ms. Sanford asked Ms. Scarlett to put it to a vote and request Ms. Carvalho call the insurance company to verify Mr. Card had on site security insurance and camera monitoring insurance from 2016-2021 and then move forward. A discussion took place.

On MOTION by Mr. Simmons, seconded by Ms. Scarlett, with 4 of those in favor and 1 (Ms. Sanford) opposed, the Board approved the Security Services Amendment Proposal.

Discussion of Addendum to PFM District Management Services Contract

Mr. Carvalho presented the letter from PFM to the Chairperson of the District as it relates to their management fees. They originally proposed a slight increase to their fees of \$25,000.00 per year to \$27,500.00. At the last meeting there was an agenda item and discussed about the potential increase further than that but they decided at the time that there was not a need. Since then there has been a numerous number of records requests by Ms. Sanford to the District. Ms. Carvalho explained the District can charge members of the public who are requesting public records a fee depending on what records they are requesting. The Statute does not apply as it relates to Board Members. The problem is when the Budget was put together they are cognitive of making sure the District Manager is reasonable of the fees they should be charging the District. Unfortunately the circumstances have changed. There have been a numerous request and multiple hours devoted to the records request. There were multiple requests and one of those was for every single check that was deposited and cleared and PFM as the record keeper cannot provide that information to anybody regardless if it is a Board member or general public without redacting certain information.

Ms. Carvalho stated at this point they feel it is fair for Villages of Westport that PFM increase their fees from \$25,000.00 per year to \$32,500.00. Ms. Sanford accused PFM of corruption. Ms. Carvalho understood Ms. Sanford's viewpoint and apologized to the Board for not having the ability to prove them the records request. She will copy the Board with every single records request since July and forward that they have received by Ms. Sanford so they have an idea of the volume that has been requested.

Ms. Stewart asked if the fee was increasing due to Ms. Sanford's requests. Ms. Carvalho stated that is exactly correct. Ms. Stewart asked Ms. Sanford for her evidence of corruption. Ms. Sanford stated the holiday decorations were not worth \$1,800.00 and when she asked them to investigate it nothing got done. The debt repayment amount on the Bond paperwork is \$1,100.00 and the District is payment back \$1,165.00 over 30 years. She claimed the amount should decrease. Ms. Scarlett stated the holiday lights were a service that was provided even though it may not have been what the District liked. The rest of the Board stated that does not prove there is corruption. The Board stated Ms. Sanford is causing the entire community more money because of this investigation. A lengthy discussion took place.

Ms. Sanford asked the Board to consider getting proposals from other District Management Companies.

Ms. Carvalho noted the Board will be in made aware of the amount of work that went into providing this records request. Over 20 hours of work went into just Ms. Champagne's time of compiling records in the past month. Ms. Carvalho will either bring back the Addendum to PFM Management Services Contract or alternatives because this is not how PFM wants to operate business with any of the clients and District's that they work with but this has become above and beyond their services.

Mr. Haber commented on the Addendum to PFM District Management Services Contract. He noted if a Board Member requests a document, they are entitled to see that document. The District can charge a member of the public for Public Records Requests for costs associated with getting those documents but it is not able to do that for a Board Member. When they submitted their proposal to provide these services as the Custodian of Records, they did not anticipate the number of requests they would get from Board members and as a result based on the number of requests they have gotten since submitting this proposal they believe they are spending more hours than they would have otherwise anticipated and are therefore requesting the increase in the fee.

Ms. Sanford questioned whether or not the assessments being paid are going into the community. She questioned who would pay someone when the services are not being done. She stated she does not care what happens with PFM she is going to keep requesting documents because she is not going to let someone steal her money. She stated the District can either keep working with PFM or get proposals from other companies.

Ms. Stewart asked Ms. Sanford to show her that what she is saying is valid. Mr. Haber stated if it is a matter related to something that may come before the Board Ms. Sanford is prohibited from discussing it with other Board Members before the meeting too. Ms. Stewart stated even before Ms. Sanford was a Board Member these things could have been brought before the Board instead of inciting slander and dividing the neighborhood. Ms. Stewart requested Ms. Sanford send an email to Ms. Carvalho so she can distribute it to the Board. A lengthy discussion took place.

Ms. Carvalho will send multiple emails to the entire Board asking not to reply all, with all the requests PFM received. An argument took place between some Members of the Board.

Consideration of Grau & Associates CPA Engagement Letter

Ms. Carvalho presented the Grau & Associated CPA Engagement Letter. This is the engagement letter to have Grau & Associates to proceed with the Audit for Fiscal Year 2021.

On MOTION by Ms. Stewart, seconded by Mr. Simmons, with all those in favor, the Board approved the Grau & Associates CPA Engagement Letter.

Discussion Regarding Traffic Calming Petition Process

Ms. Carvalho stated the discussion adding fencing around retention ponds is a carryover discussion from last month.

Ms. Stewart discussed the speed limit and speed bumps on the road. She also submitted tickets of repairs to the speed limit poles. The City Engineer is supposed to schedule a traffic study again. Once Ms. Stewart hears back from the City Engineer she will make a presentation on what the District needs to get done. The next step is gathering a petition from the effected residents and schedule a City Counsel hearing to get it approved. There was no action required by the Board.

Discussion on Adding Fencing around Retention Ponds

Ms. Carvalho stated this is a carry forward item from the last meeting.

A homeowner made a request for the District to add fencing around the retention ponds. Ms. Stewart suggested the District do what the City Mayor suggested with regard to the City. He suggested letting the vegetation grow up around the ponds in the city to deter kids from entering. Ms. Carvalho asked Ms. Marshall to put that on her notation to have that discussion with the landscaper and Aquatic company. A discussion took place.

Review and Consideration of Revised Mulch Proposals

Ms. Carvalho presented the Revised Mulch Proposals for consideration by the Board. This was brought to the Board at the last meeting and they discussed the mulching project for the community but the proposals were not in sync related to the price per yard and since then District staff was able to get the companies to provide the revised proposals. The three proposals were from the following companies:

1. Mulch Masters, LLC
2. Lou's Quality Lawn & Landscaping
3. Mulch & More

Originally Mulch Masters and Lou's Quality was provided by Ms. Sanford and Mulch & More was provided by Mr. Veazey.

Ms. Sanford recommended Mulch Masters based on their professionalism. A discussion took place. Mulch Master's disagreed with doing a touchup that was suggested by Mr. Veazey.

Ms. Carvalho suggested the board approve a not to exceed amount and then have Ms. Marshall work with Mulch Masters if that is the discretion of the Board with a revised proposal of removal and replacement of the mulch subject to final authorization signed by the District Chairperson.

Ms. Stewart asked Ms. Sanford if she had any of the original quotes. Ms. Sanford stated Mulch Masters, LLC proposal is \$900.00 to remove 25 yards of mulch left and right of Clubhouse at \$30.00 per hour. A length discussion took place

Lou's Quality Lawn & Landscaping is in the amount of \$7,936.74. Mulch Masters proposal is I the amount of \$6,552.00. Mulch & More's proposal is \$8,502.00. The Board discussed mulch removal needs to be included I the price. The Board discussed a not to exceed amount of \$10,000.00 for removal and replacement of mulch. Ms. Carvalho stated the not to exceed amount gives Ms. Marshall the opportunity to work with the Contractor before finalizing the correct number of yards, removal of mulch, and replacement of mulch. She also noted there are different types of mulch which could impact the cost. It is being proposed to put nuggets in the playground and pine bark in the other common areas.

On MOTION by Ms. Stewart, seconded by Mr. Simmons, with all those in favor, the Board approved a not exceed amount of \$10,000.00 for removal and replacement of mulch with nuggets for the playground and pine bark on the other common areas.

A discussion took place about the plant replacement. Mr. Simmons proposed that Yellowstone cuts on both sides of the road and not leave it to the City to do. Ms. Marshall is taking notes and if there is a cost associated with that amendment to their contract the District will have to address it at that point. A discussion took place about plants around the Amenity Center. Ms. Marshall said Yellowstone can do it but they would have to remove the mulch, plant the plants, and then install the mulch on top. Ms. Carvalho stated the District does not have a proposal by Yellowstone for replacing perennials as it is not part of their contract. Ms. Marshall stated Yellowstone is providing a proposal. Ms. Carvalho stated the District is not meeting again until January and currently do not know the cost of the proposal. She suggested the Board approve a not to exceed amount. A discussion took place.

On MOTION by Ms. Stewart, seconded by Mr. Simmons, with all those in favor, the Board approved a not exceed amount of \$6,000.00 authorizing Ms. Marshall to work with Yellowstone in providing a proposal for plant replacement of the Amenity Center subject to final signoff by the District Chairperson.

Ms. Sanford asked if Ms. Marshall can get a proposal from Yellowstone and Plantonics. Ms. Carvalho stated she can get a proposal from that company but the problem is the company that is doing the District's landscape maintenance should be the company that also installs the District's plant material because they will warranty that material. It is different when it comes to mulch because that is not touched once it is planted. But due to irrigation and survival of that plant material, the District should not have multiple companies providing landscape work. Ms. Sanford stated when she got the quote from Plantonics they would warranty their work even though the District has a different landscape company. Ms. Carvalho asked Ms. Marshall to get the proposal from Yellowstone and she will provide Ms. Marshall the contact for Plantonics.

Consideration Arsenault Proposal for Pump Motor

Ms. Carvalho presented the Arsenault Proposal for Pump Motor. Ms. Marshall reviewed the Arsenault proposal for Pump Motor. She indicated it was approved by the Chairperson. Ms. Carvalho requested a motion from the Board to ratify the Arsenault proposal for Pool Pump Motor. The Board reviewed the proposal.

On MOTION by Ms. Stewart, seconded by Ms. Scarlett, with all those in favor, the Board approved the Arsenault Proposal for Pool Pump Motor.

Ratification of Payment Authorizations 110-116

The Board reviewed Payment Authorizations 110-116. These are all contractual obligations by the District and just needs to be ratified by the Board for action that has been taken outside of the meeting by the District Chairperson.

On MOTION by Ms. Scarlett, seconded by Ms. Stewart, with all those in favor, the Board Payment Authorizations 110-116.

Review of District Financial Statements

The Board reviewed the District Financial Statements. Ms. Carvalho explained each financial column to the Board for the District Financial Statements through August 31, 2021. No action was required by the Board.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No Report

District Engineer – Not Present

District Manager – Ms. Carvalho stated the Board approved the Fiscal Year 2022 Meeting Schedule and as the District gets closer to the January meeting she will work with the District Chair and District staff to see the items that need to come before the Board. The District needs to stick to those meeting dates. She will send out emails to establish quorum for the meetings and asked that the board take a movement to respond yes or no for attendance because the District needs at least three Board Members present in the room to hold the meeting.

Ms. Carvalho noted as she stated earlier when the Board discussed the District Management fees, she will send out all the public records requests that have been sent so the Board has an idea of the workload and time commitment she was talking about. The Amendment to the District Management Contract will be presented at the next Board meeting.

Audience Comments and Supervisor Requests

Ms. Sanford asked if the Board would approve a community movie night. She got quotes from different companies and one quoted \$200.00 for 75 people but a larger group would cost \$600.00. But the District can buy its own projector and a screen and host a movie night any time they wanted. Ms. Carvalho asked about the next community event. Ms. Stewart stated the next event is the Fall Festival/Craft Fair on November 6, 2021. Ms. Carvalho asked if the District has enough funds to buy a projector and screen to be able to have more frequent movie nights. Ms. Carvalho asked Ms. Sanford her vision for the movie night. Questions were raised about who would be responsible for storing the projector. A resident stated he managed one of these programs before and it is a lot more expensive than what is being presented because the District would need to have a large sound system if they are outdoors and would need appropriate power cords and transportation for the equipment. The District would need someone to work that equipment and it cannot be open to anyone in the community who wants to use it. He stated he loves the idea but it is bigger than just purchasing a projector. The Board discussed getting a company to do it instead of buying their own equipment. Ms. Carvalho asked if the

community has meetings to discuss activities that are going to come up. The Board said that this idea might be one to bring up to the rest of the residents. Ms. Stewart suggested doing a Facebook poll and contacting the residents through the community newsletter to check resident interest about a movie night.

Ms. Sanford asked what the community is doing for holiday decorations this year. Ms. Stewart responded the District has a new company and this will be the first year the District has lights on the entire Amenity Center. It costs more but it is more cost efficient than the \$800.00 the District spent on Michael's decorations that have been put up the last few years. Ms. Marshall stated the decorations will be up before Thanksgiving and decorations will include entrance lighting and the Amenity Center.

Mr. Meredith commented on Field Management Services. The Board sees an improvement but he does not think that optimism is shared by the residents. Some of that has to do with communication. The level of activities and the quality of communication has not changed. As an example of a failure to provide services as contracted, he reminded everyone that Leland has never enforced any of the Covenants. There have been warning letters but that is the extent of their enforcement effort. He noted the most important issue regarding this is resident representation on the HOA Board. He sent a detailed description of his concerns and has not yet received anything back regarding the question he raised at the July 22, 2021 Board meeting in which he was promised a response.

Mr. Meredith continued the HOA Covenants have been acknowledged to be out of date by the HOA Board and CDD Board at various times yet there has been no planning and no communications to residents about how those will be revised. He commented on transparency and duties and performance of the Community Association Manager. The Community has a long history of previous poor performance. He commented the lack of communication contributes those feelings of things not being done. He suggested developing better communication might help with the resident's opinion. He requested a status update of the implementation of the Violations Review Committee. He recommended the HOA Board to conduct a basic resident information session. He encouraged the CDD Board to organize a resident information session to explain the Boundary Amendment. There have been questions regarding the assessments when the District has shrunk in volume by more than half and why assessments have increased. He encouraged the CDD Board and HOA Board to consider doing something on site in Phase 4 to offer residents of all three existing communities the opportunity to walk through that site and understand what the last phase of the development will be. Mr. Meredith requested something in a public forum or in writing explaining why the assessments have increased when the District boundaries have shrunk.

Mr. Meredith commented on the cost increasing for one Board members public records requests. He asked if it is possible to require Board approval for free public record requests. He asked how an individual is allowed to rack up an endless fee that residents have to pay for. Ms. Carvalho will work with Mr. Haber on documentation informing the residents about the Boundary Amendment. She noted a lot of the questions he asked initially is related to the HOA and not the CDD and this meeting is not the proper forum for that. She informed Ms. Marshall not to feel obligated to answer those questions during this meeting because it is not the proper discussion. Ms. Carvalho took notes and it will be reflected in the minutes. She informed Ms. Marshall she can have a discussion with Mr. Meredith about this after today's meeting. Mr. Meredith stated the HOA Board does not allow access to the residents and they feel this is the only forum to bring up their concerns.

Ms. Carvalho commented on the fee increase requested by PFM. The Board is entitled to public records requests but when the District budgets every year the PFM Contract has a provision about bringing to the Board a proposal increase. What the District anticipated for Fiscal Year 2022 is less than what is now anticipated because there is additional time spent by employees to redact information from certain records. Mr. Meredith questioned how relevant that volume of documents requests is to the discussion and if one individual is able to push something down the road that has that sort of expense without any input from the other Board Members is irresponsible. Ms. Stewart asked if there was a way the request could come through the Board and be presented as a valid request whether or not that the Board should push forward with that. Mr. Meredith stated it is fee free since it is a Board Member requesting those documents and now residents have to pay more. Ms. Carvalho acknowledged she understood his point and she would appreciate if the District was able to do exactly what Ms. Stewart stated about having the ability to funnel through the entire Board and coming to a consensus but that is not how public records requests work. Each individual Board member has a fiduciary responsibility and they cannot communicate outside of a publicly noticed meeting. Mr. Meredith thinks there should be a requirement to have a review from the Board regarding the review of the activity to make those documents requests before it is undertaken. There is nothing that should allow one Board Member to launch into activities that are going to cause the residents an increase to their CDD fees.

Ms. Stewart commented if a Board Member has a concern or issue they will not talk to other Board members about it prior to the meeting but they will bring it to the table at the meeting where the Board should discuss it and vote as to whether or not it merits an investigation or request of documents. If it is not a concern to the entire Board then at some point it will be voted out anyway. She thinks the Board should discuss these issues at a Board meeting and save the time and money from these document requests. Ms. Carvalho agreed but unfortunately the way the Florida Statute reads and the way it works is very specific. Ms. Carvalho stated what Ms. Stewart described is a prefect example of how things should be done in a Board meeting. She noted that District Counsel is not charging the District for investigating these matters and he is being copied on emails that he is not taking the time to read into it because he does not want to charge the District for that time. When the Board is having their meeting and discussing how they want to proceed in tasking District Management, Field Management, District Counsel how to follow up, those are based on decisions that were made at the meeting. With public records requests the District cannot control what people are going to request especially a Board Member but this is above and beyond what typical Board Members would be asking.

Mr. Haber commented a Board member has a right to have access to District record in order for them to fulfill their obligations as a Board Member. He understands where the public comment and other Board Members are coming from regarding their concerns. He tries to be prudent about the time he spends researching and spending time on items the Board has not approved because he knows the District has a budget conscious Board. As a general rule a Board Member who needs to see a record is not charged to see that record the way another member of the public is because they have a fiduciary obligation to act in the District's best interest and make decisions. He has not researched further to see what limitations if any fellow Board Members can put on the frequency or extent of document requests by a fellow Board Member. He can research this and advise the Board if there is anything the District can do by virtue of a vote to limit the extent to which records are provided to a fellow Board Member. Board Members are entitled to review District

records without paid charge along the lines of what a District would charge a member of the public. Ms. Carvalho stated the Board wanted to comment more on what he stated regarding being prudent with the amount of time he is spending on these items when he hasn't been tasked fully by the Board to research the matter. The Board is not in consensus to proceed of having Mr. Haber do that research, it was a follow up comment to the homeowner that stated that the Board should have those records but the homeowners should not have to be charged for someone who has over excessive number of records requests as a Board Member. Mr. Meredith commented there is nothing in the District Charter that gives PFM the right to that money that is costs to perform the public records requests. He asked the Board to take a close look at their vote whether they are approving the District taking money away from residents for the cost of the Board Member's records request. Ms. Carvalho noted the Board understands and hears his concern and is in agreement with what he is stating.

Anina stated it is disheartening as a resident to hear the increases to contracts. The Board should do more to inform the residents of what is going on. She asked the Board to show compassion to the residents about their concerns and come together and work together and communicate better to get things done.

Ms. Shelters asked what the District can do if there is a Board Member that is trying to abuse their position. Ms. Carvalho asked Mr. Haber to speak on the ramifications for that scenario. Ms. Shelters provided incidences where a particular Board Member has called her a racist and that Satan has her name among other comments she has documented. She claimed she said one thing after the last meeting and this particular Board Member came after her. Mr. Haber cannot speak to the specific items that were discussed regarding the comments that were just made and the allegations against the Board Member. But with respect to the voluminous number of records request is goes to his earlier comment. Board Members are required to see documents to fulfill their duties. He did not research if there is anything in the law that would allow the Board Member to be charged for such records requests as a member of the public is charged. He did not research it because he was being cost conscious to the District and the Board had not directed him to research the matter. Ms. Carvalho asked what are if any recall the District has if a Board Member abuses their power. Mr. Haber stated Chapter 190 does not have any provisions as it relates to removal, recall, etc. Mr. Haber represents the Board as a whole. If someone believes a Board Member acted unreasonably or may have reached some sort of threshold where removal is appropriate it is for that individual to research. Mr. Haber noted all the Board Members are elected officials and were elected on a ballot and removal of a Board Member would happen at an executive level by the Governor.

A resident discussed the recall process in California and asked what the process is to request a recall for the CDD Board when there is a Member that the community is concerned about. Mr. Haber stated under Chapter 190 of the Florida State Statute there is not discussion of a recall and he is aware of what happened in California and that State has its own specific law as it relates to the recall of the Governor. As far as Florida regarding the recall of a Governor or CDD Board Member he does not know what that process is.

Ms. Sanford stated she has a reason for the research. She noted she is not going to waste the Communities time or money by requesting records for frivolous reasons and that she will prove there is corruption. Ms. Sanford asked Anina if residents think there are underhanded things going on with the District's money. A lengthy discussion took place.

Anina stated when she comes to the meetings she is there to speak about her concerns and viewpoints. If any other resident has a concern they need to show up and voice their concerns. She does not think its her responsibility to come and speak on someone else's viewpoint.

Ms. Carvalho thanked the residents for their comments.

Ms. Sanford asked what is going on with the pool log and the pool being checked on a daily basis. Ms. Marshall responded she is going to have the current pool company give a proposal to amend their current contract. She checked with other pool companies in the area and no pool company are going to come out 7 days per week to check the PH of a daily basis. They cannot amend their contract to come out more than they are coming now. They come out 2 days per week. That will increase the Budget.

A resident asked if a resident could be trained to check the PH of the pool. Ms. Carvalho that is not in the best interest of the District because of liability. It needs to be a company who is licensed and insured to be able to do this aspect whether it is a pool company or a company that just checks the PH of the pool. it must be a commercial individual treating and checking the pool.

Ms. Marshall discussed the sinkhole where the soccer field is located. She received a proposal for that repair from G. Powers in the amount of \$1,738.50 which includes the removal of the drainage basin, connect the new 90 bin, install new drainage basin, purchase and place fill, and sod distribution.

On MOTION by Ms. Stewart, seconded by Ms. Scarlett, with all those in favor, the Board approved \$1,738.50 from G. Powers for the Sinkhole repair.

FOURTH ORDER OF BUSINESS

Adjournment

There was no additional business to be discussed. Ms. Carvalho requested a motion to adjourn.

On MOTION by Ms. Stewart, seconded Mr. Simmons, with all those in favor, the October 11, 2021 Board of Supervisors Meeting of the Villages of Westport CDD was adjourned at 2:56 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2022-04,
Annual Appropriations and Adopting the
Revised Budget for Fiscal Year 2021

RESOLUTION 2022-04

THE REVISED ANNUAL APPROPRIATION RESOLUTION OF THE VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE REVISED ANNUAL APPROPRIATIONS AND ADOPTING THE REVISED BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021

WHEREAS, the Villages of Westport Community Development District Board of Supervisors (the “Board”) previously approved and adopted an annual budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Board now desires to revise the annual budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budgets, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager’s Proposed Budgets, attached hereto as Exhibit “A,” are hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2020-2021.

- ## Section 2. Appropriations

TOTAL GENERAL FUND \$_____

TOTAL ALL FUNDS \$

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

2

Introduced, considered favorably, and adopted this _____ day of April, 2022.

ATTEST:

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____

Its: _____

Exhibit A
Villages of Westport Community Development District
Proposed Fiscal Year 2021 Annual Operational & Maintenance Budget

	Actual Through 9/30/21	Adopted FY 2021 Budget	Revised FY 2021 Budget	Change
Revenues				
Assessments	\$287,992.71	\$287,925.00	\$287,925.00	\$0.00
Carry Forward Surplus	0.00	40,000.00	40,000.00	0.00
Other Revenue	0.00	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00
Net Revenues	\$287,992.71	\$327,925.00	\$327,925.00	\$0.00
Expenditures				
Public Official Insurance	\$3,110.00	\$3,258.00	\$3,258.00	\$0.00
Trustee Fees	3,717.38	3,720.00	3,720.00	0.00
Supervisor Fees	1,400.00	2,400.00	2,400.00	0.00
District Management Fees	25,000.00	25,000.00	25,000.00	0.00
Field Management	19,200.00	19,200.00	19,200.00	0.00
Engineering Fees	0.00	0.00	0.00	0.00
Dissemination Agent	5,000.00	5,000.00	5,000.00	0.00
Reamortization Schedule	0.00	500.00	500.00	0.00
District Counsel	7,119.87	5,000.00	10,000.00	5,000.00
Assessment Administration	5,000.00	5,000.00	5,000.00	0.00
Audit Fees	4,600.00	6,500.00	6,500.00	0.00
Arbitrage	500.00	1,000.00	500.00	(500.00)
Postage	540.20	250.00	750.00	500.00
Legal Advertising	1,382.26	1,500.00	1,500.00	0.00
Website	2,100.00	2,400.00	2,400.00	0.00
Miscellaneous Charges	125.35	1,000.00	1,000.00	0.00
Community Events	1,033.50	2,000.00	2,000.00	0.00
Dues, Licenses & Fees	175.00	175.00	175.00	0.00
Amenity - Water/Electric	34,719.37	45,000.00	45,000.00	0.00
Amenity - Telephone	1,317.49	1,500.00	1,500.00	0.00
Amenity - Insurance	4,130.00	4,129.00	4,130.00	1.00
Amenity - Dues & License	325.00	400.00	400.00	0.00
Amenity - Irrigation Repair	0.00	3,000.00	3,000.00	0.00
Amenity - Pool Maintenance	11,698.81	9,600.00	15,000.00	5,400.00
Amenity - Access Control	0.00	1,700.00	1,700.00	0.00
Amenity - Janitorial	7,395.00	8,100.00	8,100.00	0.00
Amenity - Pest Control	0.00	1,200.00	1,200.00	0.00
Amenity - R&M Building	0.00	10,127.00	7,626.00	(2,501.00)
Amenity - R&M Grounds	5,786.00	5,000.00	7,500.00	2,500.00
Amenity - Security	58,742.00	70,000.00	70,000.00	0.00
General Insurance	3,785.00	3,966.00	3,966.00	0.00
General Repairs & Maintenance	4,919.19	5,000.00	5,000.00	0.00
Irrigation Repairs & Maintenance	0.00	2,500.00	2,500.00	0.00
Lake Maintenance	12,141.39	12,000.00	15,000.00	3,000.00
Landscape Maintenance	39,773.25	46,000.00	46,000.00	0.00
Landscape Improvements	810.00	5,000.00	0.00	(5,000.00)
Right of Way, Lake Bank Mowing	0.00	6,000.00	0.00	(6,000.00)
Contingency-Hurricane Repairs	0.00	3,800.00	1,400.00	(2,400.00)
Operating & Maintenance Expenditures	\$265,546.06	\$327,925.00	\$327,925.00	\$0.00

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2022-05,
Approving a Preliminary Budget for Fiscal
Year 2023 and Setting a Public Hearing
Date [Suggested Date, July 25, 2022]

RESOLUTION 2022-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2022/2023; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET(S) PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Villages of Westport Community Development District ("**District**") prior to June 15, 2022, proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "**District's Office**," 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one more installments pursuant to a bill issued by the

District in November of 2022, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: _____, 2022
HOUR: _____
LOCATION: _____

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

5. 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 3, and shall remain on the website for at least 45 days.

6. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Duval County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

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

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS ____ DAY OF _____, 2022.

ATTEST:

**VILLAGES OF WESTPORT COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson/Vice Chairperson, Board of
Supervisors

Exhibit A
Villages of Westport Community Development District
Proposed Fiscal Year 2023 Annual Operational & Maintenance Budget

	Actual Through 3/31/22	Anticipated Apr - Sept.	Anticipated FY 2022 Total	Approved FY 2022 Budget	Proposed FY 2023 Budget
Revenues					
Assessments	\$201,130.37	\$89,294.63	\$290,425.00	\$290,425.00	\$290,425.00
Carry Forward Surplus	0.00	0.00	0.00	40,000.00	40,000.00
Interest Income	31.45	0.00	31.45	0.00	0.00
Net Revenues	\$201,161.82	\$89,294.63	\$290,456.45	\$330,425.00	\$330,425.00
Expenditures					
Public Official Insurance	\$3,219.00	\$0.00	\$3,219.00	\$3,450.00	\$3,863.00
Trustee Fees	3,717.38	0.00	3,717.38	3,720.00	3,720.00
Supervisor Fees	400.00	2,000.00	2,400.00	2,400.00	4,000.00
District Management Fees	12,499.98	12,500.02	25,000.00	27,500.00	25,000.00
Field Management	9,600.00	9,600.00	19,200.00	19,200.00	19,200.00
Engineering Fees	0.00	0.00	0.00	0.00	0.00
Dissemination Agent	2,500.00	2,500.00	5,000.00	5,000.00	5,000.00
Reamortization Schedule	0.00	500.00	500.00	500.00	500.00
District Counsel	1,005.00	3,995.00	5,000.00	5,000.00	5,000.00
Assessment Administration	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Audit Fees	2,500.00	4,000.00	6,500.00	6,500.00	4,800.00
Arbitrage	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Postage	28.44	221.56	250.00	250.00	250.00
Legal Advertising	240.25	1,259.75	1,500.00	1,500.00	1,500.00
Miscellaneous Charges	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Community Events	877.00	1,123.00	2,000.00	2,000.00	2,000.00
Website	900.00	1,500.00	2,400.00	2,400.00	2,520.00
Dues, Licenses & Fees	175.00	0.00	175.00	175.00	175.00
Amenity - Water/Electric	16,169.87	28,830.13	45,000.00	45,000.00	45,000.00
Amenity - Telephone	729.57	770.43	1,500.00	1,500.00	1,500.00
Amenity - Insurance	4,274.00	276.00	4,550.00	4,550.00	5,129.00
Amenity - Dues & License	0.00	400.00	400.00	400.00	400.00
Amenity - Irrigation Repair	0.00	3,000.00	3,000.00	3,000.00	3,000.00
Amenity - Pool Maintenance	9,028.71	571.29	9,600.00	9,600.00	9,600.00
Amenity - Access Control	0.00	1,700.00	1,700.00	1,700.00	1,700.00
Amenity - Janitorial	4,590.00	3,510.00	8,100.00	8,100.00	8,100.00
Amenity - Pest Control	0.00	1,200.00	1,200.00	1,200.00	1,200.00
Amenity - R&M Building	0.00	10,127.00	10,127.00	10,127.00	10,127.00
Amenity - R&M Grounds	0.00	5,000.00	5,000.00	5,000.00	5,000.00
Amenity - Security	22,380.00	47,620.00	70,000.00	70,000.00	70,000.00
General Insurance	3,917.00	258.00	4,175.00	4,175.00	6,058.00
General Repairs & Maintenance	3,747.31	1,252.69	5,000.00	5,000.00	5,000.00
Irrigation Repairs & Maintenance	0.00	2,500.00	2,500.00	2,500.00	2,500.00
Lake Maintenance	6,257.96	5,742.04	12,000.00	12,000.00	12,000.00
Landscape Maintenance	21,694.50	24,305.50	46,000.00	46,000.00	46,000.00
Landscape Improvements	10,000.00	0.00	10,000.00	5,000.00	5,000.00
Right of Way, Lake Bank Mowing	0.00	6,000.00	6,000.00	6,000.00	6,000.00
Contingency-Hurricane Repairs	718.36	2,259.64	2,978.00	2,978.00	2,583.00
Operating & Maintenance Expenditures	\$146,169.33	\$186,522.05	\$332,691.38	\$330,425.00	\$330,425.00

Units		767	
Current Year Proposed			\$378.65
			\$409.35
Prior Year Adopted		\$378.65	
		\$409.35	

Villages of Westport CDD
Proposed Debt Service Fund Budget
Series 2005A Special Assessment Bonds FY 2023
"Exhibit B"

<u>Description</u>	<u>Proposed FY 2023 Budget</u>
<u>Revenues:</u>	
Special Assessments	\$1,000,043
Total Revenues	<u><u>\$1,000,043</u></u>
<u>Expenditures:</u>	
Series 2005A -Interest 11/1/22	\$207,053
Series 2005A - Interest 5/1/23	\$207,053
Series 2005A - Principal 5/1/23	\$390,000
Total Expenditures	<u><u>\$804,105</u></u>
Excess Revenues / (Expenditures)	<u><u>\$195,938</u></u>
11/1/23 Interest Series 2005A	\$195,938

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2022-06,
Designating Board Member Seats for the
Upcoming General Election 2022

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(c), FLORIDA STATUTES, AND INSTRUCTING THE DUVAL COUNTY SUPERVISOR OF ELECTIONS TO CONDUCT THE DISTRICT'S GENERAL ELECTION

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

WHEREAS, the Board of Supervisors of the District (hereinafter the "Board") seeks to implement section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the Duval County Supervisor of Elections to conduct the District's General Elections.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The Board is currently comprised of the following individuals: Yashekia Scarlett, Henry Simmons, Syron Stewart, Open Seat and Alice Sanford.

Section 2. The term of office for each member of the Board is as follows:

<u>Seat</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
Seat 1	Yashekia Scarlett	11/2024
Seat 2	Henry Simmons	11/2022
Seat 3	Syron Stewart	11/2022
Seat 4	Open Seat	11/2022
Seat 5	Alice Sanford	11/2024

Section 3. Seat 2, currently held by Henry Simmons, Seat 3, currently held by Syron Stewart and Seat 4, currently Open Seat are scheduled for the General Election in November 2022.

Section 4. Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

Section 5. The term of office for the individuals to be elected to the Board in the November 2022 General Election is four years.

Section 6. The new Board members shall assume office on the second Tuesday following their election.

Section 7. The District hereby instructs the Supervisor of Elections to conduct the District's General Elections on the ballot of the 2022 General Election. The District understands that it will be responsible to pay for its proportionate share of the general election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor of Elections.

PASSED AND ADOPTED THIS ____ DAY OF APRIL, 2022.

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT
DISTRICT**

CHAIR/VICE CHAIR

ATTEST:

SECRETARY/ASSISTANT SECRETARY

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of Engagement
Letter from GNP Services, CPA for
Arbitrage Rebate Services

GNP Services, CPA, PA

www.gnpcpas.com

5000 US Highway 17 S #18187
Fleming Island, FL 32003

P.O. Box 1179
Orange Park, FL 32067-1179

March 10, 2022

Ms. Vivian Carvalho
District Manager
PFM Group Consulting, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817

RE: Various Community Development District Bond issues managed by PFM

Dear Ms. Carvalho:

This letter is to confirm and specify the terms of our prospective engagement to provide arbitrage rebate services for the Bonds listed on the attached schedules (the "Bonds") and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom services are to be performed to confirm the following understanding.

We will perform mathematical computations to calculate the arbitrage rebate liability for the Bonds. The report we deliver on any computation date that is not an installment computation date will be in the form of a cover letter with a synopsis presenting the arbitrage rebate liability; on each installment computation date a full report with all supporting schedules will be provided. We will also prepare any Internal Revenue Service forms that are required to be filed in connection with the arbitrage rebate liability for the Bonds.

The mathematical computations will be performed using information that you or the Bonds trustee will furnish to us. We will make no audit or other verification of the data you submit, although we may need to ask you for clarification of some of the information.

It is your responsibility and that of the Bonds trustee to provide all the information required for the preparation of the complete and accurate calculation of the arbitrage rebate liability. You represent that the information you are supplying to us is accurate and complete to the best of your knowledge. You should retain all the documents and other data that form the basis of the calculation of the arbitrage rebate liability. These may be necessary to prove the accuracy and completeness of any returns required to be filed with a taxing authority.

Our work in connection with the preparation of the calculation of the arbitrage rebate liability does not include any procedures designed to discover defalcation or other irregularities, should any exist.

We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. We plan to perform reasonable research to support positions taken in your returns. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The law provides for a penalty to be imposed on any underpayment that results from negligence or disregard of rules or regulations. Negligence "includes any failure to make a reasonable attempt to comply..." with the code. Disregard "includes any careless, reckless or intentional disregard". The law also provides various other penalties that may be imposed when taxpayers understate their tax liability. If the tax authorities assess penalties, you agree to be responsible for their payment and not to look to us for reimbursement.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we recommend that you hire a competent professional to represent you. We will be available, upon request, to represent you and will render additional invoices for the time and expenses incurred.

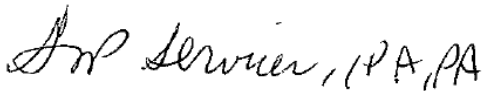
Our fee for these services will be as set forth on Schedules A-B. Payment is due on receipt. Invoices not paid within ten days are subject to interest at the rate of 1% per month, prorated for the applicable number of days. After ninety days if the invoice remains unpaid, the account may be turned over to a collection agency. Any costs related to collection will be your responsibility.

We will continue to prepare the calculations unless advised in writing at least thirty days prior to the Bond Year end that our services are not required.

Our report will be delivered to the email address you specify on the attachment to this engagement letter. Please complete the name, title, phone number and email address for each recipient to whom you would like the report to be sent.

We will not be providing any services nor preparing any returns for you that are not covered by this agreement. If you do not accept the above conditions we will be unable to provide any services. If you have any questions regarding anything in this letter, you may contact me using the information shown above. We want to express our appreciation for this opportunity to work with you.

Sincerely,

A handwritten signature in black ink that reads "GNP Services, CPA, PA". The signature is written in a cursive, flowing style.

GNP Services, CPA, PA

SCHEDULE A
FEEES FOR ANNUAL AND INSTALLMENT PERIODS
REBATABLE ARBITRAGE LIABILITY CALCULATIONS

Villages of Westport Community Development District
Capital Improvement Revenue Bonds, Series 2005A

One year period fee other than installment date calculation	
Cover letter and synopsis	\$ <u>500</u> (*)

One year period fee for installment date calculation	
Full report	\$ <u>500</u> (*)

(*) The fee does not include providing any services to allocate commingled funds.

Proposal to perform annual and installment date arbitrage rebate calculation is accepted
as evidenced by the signature below:

<hr/> Signature	<hr/> Title
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Printed Name

Telephone Number

Email

Report Recipients:

<hr/> Printed Name	<hr/> Title	<hr/> Telephone Number	<hr/> Email
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**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of Prosser
Proposal for Stormwater Needs Analysis
Services Report

March 3, 2022

Ms. Vivian Carvalho
District Manager
Villages of Westport Community Development District
12051 Corporate Blvd.
Orlando, FL 32817

**RE: Villages of Westport Community Development District
Proposal for Engineering Services
Stormwater Management Needs Analysis**

Dear Ms. Carvalho:

Thank you very much for this opportunity to submit a proposal for professional services for the preparation of a Stormwater Management Needs Analysis report for the District. The necessary scope and fee are described below:

Task 1 – Coordination, Meetings and Exhibits

Prosser will meet with District Staff and consultants as necessary for the development of the District's need analysis report. Prosser will utilize GIS information and available District data to develop the necessary exhibits to support the needs analysis report. These exhibits will be provided to District Staff and consultant team for comments, Prosser will modify as necessary to finalize.

Because of the uncertain nature of this task, we propose it be on a time & materials basis utilizing Prosser's current hourly rates.

Task 2 – Draft Stormwater Needs Analysis

Prosser, with the assistance of the CDD Manager, will prepare a draft Stormwater Management Needs Analysis report in accordance with Section 403.9302 of the Florida Statutes which as a minimum will include the following:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.
- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and

expenditures with an evaluation of how the local government expects to close any projected funding gap.

This draft will be provided to the District staff and consultant team for review and comments.

Task 3 - Final Stormwater Needs Analysis

Prosser will evaluate the comments generated from Task 2, incorporate any additional information, and finalize the Stormwater Management Needs Analysis report.

FEES

TASK	DESCRIPTION	FEE
Task 1	Coordination, Meetings and Exhibits (T&M)	\$3,000.00
Task 2	Draft Stormwater Needs Analysis (Lump Sum)	\$3,500.00
Task 3	Final Stormwater Needs Analysis (Lump Sum)	\$2,500.00

ADDITIONAL SERVICES

Any services requested outside of the scope of work above will be charged hourly according to the rate schedule attached. Prosser, Inc. will obtain proposals for other subconsultant services including surveying, geotechnical investigation, etc., as necessary to complete the proposed work as necessary. We will assist with coordinating the work of all subconsultants by providing them with site information and data, as and when requested. These subconsultants will contract with you for their services.

Our scope of work for this project does not include the following:

- CLOMR/LOMR Application Process
- Regulatory Planning Work
- Traffic Study/Signal Warrant Analysis
- Design and Permitting
- Wetland/Wildlife Identification, Studies, Flagging or Permitting
- Land or Easement Acquisition Elements
- Surveys
- Geotechnical Engineering/Investigations
- Environmental studies/analysis
- NPDES Stormwater permitting
- Engineers Estimate of Probable Costs
- Bid Administration
- Coordination of any dry utilities
- Permit Fees
- Three dimensional graphics
- Structural, electrical and mechanical design
- PUD/Zoning Modifications

OUT-OF-POCKET EXPENSES

All job-related travel, reprographic, printing and plotting costs and supplies, telefax and long distance telephone charges, mail and courier delivery services will be billed at cost plus 15%.

It is our pleasure to provide this professional services proposal to you. If you wish to authorize us to proceed, we ask that you sign and return one copy of the signed proposal to our office. If you have any questions regarding our proposal, we remain available to discuss it with you at your convenience. Our Standard General Conditions and Rate Schedule are attached to this proposal for your information.

PROSSER

Sincerely,
PROSSERTM



Neal Brockmeier, PE
Project Director



Ryan P. Stilwell, PE
Principal

Accepted By:

Signature

Typed Name and Title

Date

PROSSER, INC.

GENERAL CONDITIONS

1. Invoicing for services will be on a monthly basis and in proportion to the amount of work performed. Payment for work completed is not contingent upon receipt of governmental or other approvals. Payment is required within 30 days from date of invoice. Past due invoice amounts will be subject to interest charges at a rate of one percent (1%) per month. Should any invoice be 15 or more days past due, Prosser, Inc. shall have the right to suspend work on the project 10 days after written notice to our Client. Prosser, Inc. reserves the right to withhold sealing of drawings until all invoices due and payable have been paid in full.
2. Default: If the said Client fails to perform the covenants herein contained or fails to make payment as herein specified, Prosser, Inc. shall have the right to bring suit against Client for the sums due hereunder. In connection with any litigation arising herein, the prevailing party shall be entitled to recover all costs incurred, including reasonable attorney's fees.
3. Lien Provisions: The Client acknowledges that it has secured legal rights to the property upon which the contemplated project will be built. Client further agrees that Prosser, Inc. may file its "Notice to Owner" to secure its right to payment.
4. Regulatory Changes: The lump sum fees and corresponding scope of work has been formulated based upon existing regulatory codes, ordinances and procedures known to Prosser, Inc. on the date of proposal preparation. In the event subsequent regulatory changes require revisions to work completed or an increased level of effort, compensation for this additional work shall be in accordance with Paragraph 5 herein.
5. Additional Work: If the scope of our Agreement is modified, additional work may be undertaken at Prosser, Inc.'s discretion, under a lump sum fee or a time and material basis in accordance with our hourly rate schedule attached hereto.
6. Excluded Items From Lump Sum Fees: The lump sum fees do not include the cost of surveying, preparation of easements, soil tests or hydrogeologic work. Prosser, Inc.'s scope of work includes coordination with subconsultants; however, we request that their invoicing be made directly to you.
7. Reimbursable Expenses: Client requested expedited data delivery such as courier, fax, Federal Express, etc., shall be invoiced as a reimbursable expense in accordance with the attached hourly rate schedule. Costs of reproduction for transmittals & submittals beyond those specifically referenced in the proposal shall also be invoiced as a reimbursable expense in accordance with the attached hourly rate schedule.
8. Indemnification: Prosser, Inc. agrees, to the fullest extent permitted by law, to indemnify and hold the Client harmless from any damage, liability or cost (including reasonable attorneys' fees and costs of defense) to the extent caused by Prosser, Inc.'s negligent acts, errors or omissions in the performance of professional services under this Agreement and those of our subconsultants or anyone for whom Prosser, Inc. is legally liable.

The Client agrees, to the fullest extent permitted by law, to indemnify and hold Prosser, Inc. harmless from any damage, liability or cost, including reasonable attorney's fees and costs, caused by the negligent acts, errors or omissions by the Client and those of its contractors, subcontractors or consultants or anyone who acts on behalf of Client, and arising from the project that is the subject of this Agreement.

9. Limitations of Liability: In performing its professional services hereunder, Prosser, Inc. will use that degree of care and skill ordinarily exercised, under similar circumstances, by reputable members of its profession practicing in the same or similar locality. **NO OTHER WARRANTY, EXPRESS OR IMPLIED, IS MADE OR INTENDED BY PROSSER, INC.'S UNDERTAKING HEREIN OR ITS PERFORMANCE OF SERVICES HEREUNDER. IT IS AGREED THAT BY EXECUTION OF THE ATTACHED PROPOSAL, THE CLIENT ACKNOWLEDGES THAT PROSSER, INC.'S LIABILITY FOR ANY DAMAGE, LIABILITY OR COST ON ACCOUNT OF ANY ERROR, OMISSION, OR OTHER PROFESSIONAL NEGLIGENCE WILL BE LIMITED TO A SUM NOT TO EXCEED \$15,000 OR PROSSER, INC.'S FEE, WHICHEVER IS GREATER.**
10. Preliminary and detailed estimates of Construction Cost, if any, prepared by Prosser, Inc., represent our judgment as a design professional familiar with the construction industry. It is recognized, however, that neither Prosser, Inc. nor the Owner has control over the cost of labor, materials or equipment, over the Contractor's methods of determining bid prices, or over competitive bidding, market or negotiating conditions. Accordingly, Prosser, Inc. cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's Project budget or from any estimate of Construction Cost or evaluation prepared or agreed to by Prosser, Inc.
11. Regulatory Permitting: This Agreement does not include application fees required by any regulatory agency. We ask that the Client furnish the appropriate fee at the time applications are submitted. Permits may contain a requirement for public noticing. Any publishing and associated fees shall be the responsibility of the permittee (Client). Permits may be conditioned upon Engineer of Record inspection and certification of construction. In the event such a condition is imposed, progress and final inspections must be provided by Prosser, Inc. Compensation for this additional work shall be in accordance with Paragraph 5 herein.
12. Term of Agreement: This Agreement shall commence on the effective date of the attached proposal and upon execution by the Client. If the Client does not execute this Agreement within thirty days of the date noted on the Proposal, it is no longer valid unless otherwise mutually agreed upon by Client and Prosser.

9/15/2015

PROSSER



Creative Visionaries. Engineering Minds™

Hourly Rate Schedule

Effective May 17, 2021

Planning & Engineering

Principal	\$235
Project Director	\$200
Project Manager	\$175
Senior Engineer	\$170
Engineer	\$140
Senior Planner & Senior Landscape Architect	\$165
Planner & Landscape Architect	\$140
Senior Graphic Arts Director	\$165
Graphic Art Designer	\$120
Senior Designer	\$140
Designer	\$110
CADD Technician	\$ 95
Clerical	\$ 85
Administrative Support	\$ 85

Project & Business Services

Project Administrator	\$145
Sr. Project Researcher	\$140
Project Researcher	\$135
Sr. Public Relations Liaison	\$150
Technical Writer	\$105

Information Services

Programmer	\$140
Information Systems	\$140
GIS Programmer	\$150
GIS Analyst	\$130
GIS Technician	\$115

CEI/Construction Management Services

Resident Engineer	\$160
Construction Project Manager	\$150
Sr. Construction Inspector	\$105
Construction Inspector	\$ 95

ALL REIMBURSABLE EXPENSES SHALL BE COST TIMES A FACTOR OF 1.15

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of PFM Group Consulting
LLC revised District Management Services
Fee FY 2022 (under separate cover)

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Payment Authorizations 117 -
- 138

VILLAGES OF WESTPORT CDD

Payment Authorization 117

9/2/2021

Item No.	Payee	Invoice #	FY21 General Fund
1	Advanced Security Specialist & Consulting LLC Security Services: August 2021	V0082021	\$ 5,416.00
2	Coastal Maintenance Janitorial Services: September 2021	3988	\$ 765.00
3	Hopping Green & Sams General Counsel thru 06/30/21	124715	\$ 807.50
4	Leland Management, Inc. Management Fee: August 2021	--	\$ 1,600.00
5	Rick Arsenault Pool Maintenance: September 2021	VOW821	\$ 1,695.76
TOTAL			\$10,284.26

Secretary/Assistant Secretary

Syrón Stewart

Chairperson

VILLAGES OF WESTPORT CDD

Payment Authorization 118

9/16/2021

Item No.	Payee	Invoice #	FY21 General Fund
1	Comcast Business (paid online) 6713 SANDLE DR; 09/11/21-10/10/21	Acct: 2518167	\$ 119.79
2	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 07/28/21-08/30/21 6714/6794 Sandle Dr; 07/27/21-08/27/21	Acct: 0230853498 Acct: 8245040569	\$ 1,083.19 \$ 1,950.90
3	PFM Group Consulting, LLC Dissemination Fee S2005A: 07/01/21-09/30/21	116959	\$ 1,250.00
4	Solitude Lake Management Lake & Pond Management: September 2021	PI-A00669550	\$ 1,034.38
5	VGlobalTech Monthly Website Fee: September 2021	3073	\$ 100.00
TOTAL			\$ 5,538.26

Secretary/Assistant Secretary

Syrón Stewart

Chairperson

VILLAGES OF WESTPORT CDD

Payment Authorization 119

9/23/2021

Item No.	Payee	Invoice #	FY21 General Fund
1	Hopping Green & Sams General Counsel thru 07/31/21	125056	\$ 1,410.00
2	Leland Management, Inc. Management Fee: September 2021	--	\$ 1,600.00
TOTAL			\$ 3,010.00

Vivian Carvalho

Secretary/Assistant Secretary

Syrón Stewart

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 120

9/30/2021

Item No.	Payee	Invoice #	FY21 General Fund	FY22 General Fund
1	Coastal Maintenance Janitorial Services: October 2021	4001		\$ 765.00
2	Egis Insurance Advisors, LLC FY 2022 Insurance Renewal	14365		\$ 11,410.00
3	J. Murray LLC Removed Soccer Goals	1044	\$ 600.00	
4	PFM Group Consulting, LLC District Management Fee: September 2021 Tax Roll Preparation and Submission: FY 2022 Postage: August 2021	DM-09-2021-52 FY22-TR-0029 OE-EXP-09-41	\$ 2,083.37 \$ 5.61	\$ 5,000.00
5	Rick Arsenault Pool Maintenance: October 2021	VOW921		\$ 1,584.77
Subtotal			\$ 2,688.98	\$ 18,759.77
TOTAL			\$21,448.75	

Secretary/Assistant Secretary

Syrón Stewart

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 121

10/7/2021

Item No.	Payee	Invoice #	FY21 General Fund	FY22 General Fund
1	Advanced Security Specialist & Consulting LLC Security Services: September 2021	V0092021	\$ 5,166.00	
2	Jacksonville Daily Record Legal Advertising on 10/04/21	21-06699D		\$ 170.75
3	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 08/27/21-09/30/21 6714/6794 Sandle Dr; 08/26/21-09/28/21	Acct: 0230853498 Acct: 8245040569	\$ 1,167.98 \$ 2,175.54	
4	Solitude Lake Management Lake & Pond Management: Ocotber 2021	PI-A00687741		\$ 1,034.38
5	Yellowstone Landscape Landscape Maintenance: September 2021	JAX 275209	\$ 3,615.75	
Subtotal			\$ 12,125.27	\$ 1,205.13
TOTAL			\$13,330.40	

Secretary/Assistant Secretary

Syrón Stewart

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 122

10/21/2021

Item No.	Payee	Invoice #	FY22 General Fund
1	Comcast Business (paid online) 6713 SANDLE DR; 10/11/21-11/10/21	Acct: 2518167	\$ 119.79
2	Department of Economic Opportunity FY 2022 Special District Fee	84850	\$ 175.00
3	Leland Management, Inc. Management Fee: October 2021	10349	\$ 1,600.00
4	PFM Group Consulting, LLC District Management Fee: October 2021	DM-10-2021-51	\$ 2,083.33
5	Tax Collector - City of Jacksonville Garbage, Yard Waste and Recycling; 10/01/21-09/30/22	ARCO22001557	\$ 178.81
TOTAL			\$4,156.93

Secretary/Assistant Secretary



Chairperson

VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 123

10/28/2021

Item No.	Payee	Invoice #	FY22 General Fund
1	Jacksonville Daily Record Legal Advertising on 10/25/21	21-07193D	\$ 69.50
TOTAL			\$69.50

Syron Stewart

Secretary/Assistant Secretary

Chairperson

VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 124
11/8/2021

Item No.	Payee	Invoice #	FY21 General Fund	FY22 General Fund
1	Advanced Security Specialist & Consulting LLC Security Services: October 2021	V0102021		\$ 4,616.00
2	Christopher T. Courtenay (DJ Soulia) DJ Services - Fall Festival 11/06/21(paid)	110621		\$ 350.00
3	Coastal Maintenance Janitorial Services: November 2021	4010	Per syron do not pay, needs to know how often they are coming and when there last	\$ 765.00
4	Hopping Green & Sams General Counsel thru 08/31/21	125625	\$ 417.79	
5	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 09/28/21-11/01/21 6714/6794 Sandle Dr; 09/27/21-10/27/21	Acct: 0230853498 Acct: 8245040569		\$ 1,171.30 \$ 1,980.73
6	Solitude Lake Management Lake & Pond Management: November 2021	PI-A00705878		\$ 1,034.38
7	US Bank Trustee Fees S2005A 10/01/21-09/30/22	6304395		\$ 3,717.38
8	VGlobalTech Quarter 3 ADA Audit Monthly Website Fee: October 2021	3126 3073	\$ 300.00	\$ 100.00
9	Yellowstone Landscape Landscape Maintenance: August 2021 Landscape Maintenance: October 2021	JAX 260979 JAX 288551	\$ 3,615.75	\$ 3,615.75
Subtotal			\$ 4,333.54	\$ 17,350.54
TOTAL			\$21,684.08	

Syron Stewart

Secretary/Assistant Secretary

Chairperson



I need to know when they last came and how often they are here. I see no evidence that they come regularly. I approve all but invoice 4010.

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 125

11/18/2021

Item No.	Payee	Invoice #	FY21 General Fund	FY22 General Fund
1	Christopher T. Courtenay (DJ Soulja) - Paid DJ Services - Fall Festival 12/11/21: Rescheduled	--		\$ 200.00
2	Comcast Business (paid online) 6713 SANDLE DR; 11/11/21-12/10/21	Acct: 2518167		\$ 119.79
3	Hopping Green & Sams General Counsel Through 09/30/21	125795	\$ 82.50	
4	Leland Management, Inc. Management Fee: November 2021	11742		\$ 1,600.00
5	PFM Group Consulting, LLC District Management Fee: November 2021	DM-11-2021-51		\$ 2,083.33
6	Tiki Graphics Fall Festival Signs/Banner	10559		\$ 152.00
7	VGlobalTech Monthly Website Fee: November 2021	3291		\$ 100.00
Subtotal			\$ 82.50	\$ 4,255.12
TOTAL			\$4,337.62	



Secretary/Assistant Secretary

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 126
12/2/2021

Item No.	Payee	Invoice #	FY22 General Fund
1	Coastal Maintenance		
	Janitorial Services: December 2021	4050	\$ 765.00
2	Powers Development Group		
	Park Drain Repairs	1021	\$ 1,738.50
3	Yellowstone Landscape		
	Landscape Maintenance: November 2021	JAX 302153	\$ 3,615.75
TOTAL			\$6,119.25

_____	<i>Sybil Stewart</i>	_____
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Secretary/Assistant Secretary

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 127

12/17/2021

Item No.	Payee	Invoice #	FY22 General Fund
1	Advanced Security Specialist & Consulting LLC Security Services: November 2021	V0112021	\$ 3,991.00
2	Comcast Business (paid online) 6713 SANDLE DR; 12/11/21-01/10/22	Acct: 2518167	\$ 119.79
3	Hopping Green & Sams General Counsel Through 11/12/21	126243	\$ 1,005.00
4	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 10/27/21-12/02/21 6714/6794 Sandle Dr; 10/26/21-11/29/21	Acct: 0230853498 Acct: 8245040569	\$ 1,172.82 \$ 2,164.79
5	Leland Management, Inc. Management Fee: December 2021	12887	\$ 1,600.00
6	PFM Group Consulting, LLC Dissemination Fee S2005A: 10/01/21-12/31/21 District Management Fee: December 2021 FedEx: October 2021 Postage/FedEx: November 2021	118316 DM-12-2021-51 OE-EXP-11-42 OE-EXP-12-39	\$ 1,250.00 \$ 2,083.33 \$ 7.84 \$ 14.14
7	Rick Arsenault Pool Maintenance: December 2021	VOW1121	\$ 952.34
8	Solitude Lake Management Lake & Pond Management: December 2021	PI-A00724248	\$ 1,034.38
9	VGlobalTech Monthly Website Fee: December 2021 Quarter 4 ADA Audit	3377 3438	\$ 100.00 \$ 300.00
TOTAL			\$ 15,795.43

Syron Stewart

Secretary/Assistant Secretary

Chairperson

VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 128
1/6/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Advanced Security Specialist & Consulting LLC Security Services: December 2021	V0122021	\$ 4,766.00
2	Exterior Designs of North FL Holiday Decorations	--	\$ 1,830.00
3	FastSigns "Under Surveillance" Signs - 50% Deposit	EST-64218	\$ 423.37
4	Jacksonville Electrical Contractors Outside Outlet Repairs	I003450-1	\$ 157.50
5	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 11/29/21-01/04/22 6714/6794 Sandle Dr; 11/28/21-12/29/21	Acct: 0230853498 Acct: 8245040569	\$ 1,150.09 \$ 2,046.21
6	Rick Arsenault Pool Maintenance: November 2021 Pool Maintenance: January 2022	VOW1021 VOW1221	\$ 1,519.79 \$ 1,062.40
7	VGlobalTech Monthly Website Fee: January 2022	3512	\$ 100.00
8	Yellowstone Landscape Landscape Maintenance: December 2021	JAX 307482	\$ 3,615.75
TOTAL			\$ 16,671.11

Sybil Stewart

Secretary/Assistant Secretary

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 129

1/13/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Comcast Business (paid online) 6713 SANDLE DR; 01/11/22-02/10/22	Acct: 2518167	\$ 123.40
2	Leland Management, Inc. Management Fee: January 2022	14257	\$ 1,600.00
3	PFM Group Consulting, LLC Billable Expenses: December 2021	118681	\$ 175.00
TOTAL			\$ 1,898.40



Secretary/Assistant Secretary

Chairperson

VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 130

1/21/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Coastal Maintenance Janitorial Services: November 2021 Janitorial Services: December 2021	4010 4050	\$ 765.00 \$ 765.00
2	PFM Group Consulting, LLC District Management Fee: January 2022	DM-01-2022-051	\$ 2,083.33
3	Solitude Lake Management Lake & Pond Management: January 2022	PI-A00740090	\$ 1,034.35
TOTAL			\$ 4,647.68

Vivian Carvalho

Secretary/Assistant Secretary

Syrón Stewart

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 131
1/27/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Coastal Maintenance Janitorial Services: January 2022	4075	\$ 765.00
TOTAL			\$ 765.00

Vivian Carvalho

Secretary/Assistant Secretary

Erin Hebert

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 132

2/3/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Advanced Security Specialist & Consulting LLC Security Services: January 2022	V0012022	\$ 4,016.00
2	Coastal Maintenance Janitorial Services: February 2022	4080	\$ 765.00
3	Mulch Masters, LLC Mulch Installation	15075	\$ 10,000.00
4	Rick Arsenault Pool Maintenance: February 2022	VOW122	\$ 1,348.10
5	Supervisor Fees - 10/11/2021 Meeting Alice Sanford	--	\$ 200.00
	Henry Simmons	--	\$ 200.00
6	Yellowstone Landscape Landscape Maintenance: January 2022	JAX 321835	\$ 3,615.75

TOTAL

\$ 20,144.85



Secretary/Assistant Secretary

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 133

2/10/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Comcast Business (paid online) 6713 SANDLE DR; 02/11/22-03/10/22	Acct: 2518167	\$ 123.40
2	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 12/29/21-02/02/22 6714/6794 Sandle Dr; 12/28/21-01/31/22	Acct: 0230853498 Acct: 8245040569	\$ 1,039.20 \$ 2,296.50
3	Solitude Lake Management Lake & Pond Management: February 2022	PI-A00754549	\$ 1,034.38
TOTAL			\$ 4,493.48

Secretary/Assistant Secretary



Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 134

2/17/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Leland Management, Inc. Management Fee: February 2022	15476	\$ 1,600.00
2	PFM Group Consulting, LLC District Management Fee: February 2022 Postage: January 2022	DM-02-2022-051 OE-EXP-02-052	\$ 2,083.33 \$ 6.46
TOTAL			\$ 3,689.79



Secretary/Assistant Secretary

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 135
2/24/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	PFM Group Consulting, LLC Dissemination Fee S2005A: 01/01/22-03/31/22	119137	\$ 1,250.00
TOTAL			\$ 1,250.00



Secretary/Assistant Secretary

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 136

3/4/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Advanced Security Specialist & Consulting LLC Security Services: February 2022	V0022022	\$ 4,991.00
2	Coastal Maintenance Janitorial Services: March 2022	4090	\$ 765.00
3	Grau & Associates Audit FY 2021	22189	\$ 2,500.00
4	Yellowstone Landscape Landscape Maintenance: February 2022	JAX 336633	\$ 3,615.75
TOTAL			\$ 11,871.75

Secretary/Assistant Secretary

Spn Hecart

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 137

3/11/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Comcast Business (paid online) 6713 SANDLE DR; 03/11/22-04/10/22	Acct: 2518167	\$ 123.40
2	FastSigns "Under Surveillance" Signs - 50% Balance Due	234-64218	\$ 294.99
3	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 01/31/22-03/02/22 6714/6794 Sandle Dr; 01/31/22-03/01/22	Acct: 0230853498 Acct: 8245040569	\$ 970.57 \$ 2,020.16
4	VGlobalTech Monthly Website Fee: February 2022 Monthly Website Fee: March 2022	3587 3673	\$ 100.00 \$ 100.00
TOTAL			\$ 3,609.12

Secretary/Assistant Secretary



Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 138

3/17/2022

Item No.	Payee	Invoice #	FY22 General Fund
1	Coastal Maintenance Janitorial Services: March 2022	4090	\$ 765.00
2	Leland Management, Inc. Management Fee: March 2022	16978	\$ 1,600.00
3	PFM Group Consulting, LLC District Management Fee: March 2022	DM-03-2022-051	\$ 2,083.33
4	Solitude Lake Management Lake & Pond Management: March 2022	PI-A00772489	\$ 1,086.09
TOTAL			\$ 5,534.42

Secretary/Assistant Secretary



Chairperson

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review of District Financial Statements

Villages of Westport CDD
Statement of Financial Position
As of 3/31/2022

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account - CNB	\$231,738.91				\$231,738.91
State Board of Administration	5,046.25				5,046.25
Assessments Receivable	89,293.22				89,293.22
Assessments Receivable		\$254,264.22			254,264.22
Due From Other Funds		2,913.76			2,913.76
Debt Service Reserve 2005A		527,417.71			527,417.71
Revenue 2005A Bond		729,203.32			729,203.32
Interest 2005A		0.12			0.12
Prepayment 2005A		1,033.63			1,033.63
Sinking Fund 2005		0.18			0.18
Acquisition/Construction 2005A			\$56,738.77		56,738.77
Deferred Cost 2005A Bond			433,236.39		433,236.39
Total Current Assets	<u>\$326,078.38</u>	<u>\$1,514,832.94</u>	<u>\$489,975.16</u>	<u>\$0.00</u>	<u>\$2,330,886.48</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$1,257,654.96	\$1,257,654.96
Amount To Be Provided				6,372,345.04	6,372,345.04
Total Investments		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,630,000.00</u>	<u>\$7,630,000.00</u>
Total Assets	<u><u>\$326,078.38</u></u>	<u><u>\$1,514,832.94</u></u>	<u><u>\$489,975.16</u></u>	<u><u>\$7,630,000.00</u></u>	<u><u>\$9,960,886.48</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$11,441.47				\$11,441.47
Deferred Revenue	89,293.22				89,293.22
Deferred Revenue		\$254,264.22			254,264.22
Total Current Liabilities	<u>\$100,734.69</u>	<u>\$254,264.22</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$354,998.91</u>

Villages of Westport CDD
Statement of Financial Position
As of 3/31/2022

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Long Term Liabilities</u>					
Revenue Bonds Payable LongTerm				\$7,630,000.00	\$7,630,000.00
Total Long Term Liabilities		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,630,000.00</u>	<u>\$7,630,000.00</u>
Total Liabilities	<u>\$100,734.69</u>	<u>\$254,264.22</u>	<u>\$0.00</u>	<u>\$7,630,000.00</u>	<u>\$7,984,998.91</u>
<u>Net Assets</u>					
Fund Balance - Unreserved	(\$4,844.00)				(\$4,844.00)
Net Assets, Unrestricted	129,263.55				129,263.55
Net Assets - General Government	45,931.65				45,931.65
Current Year Net Assets - General Government	54,992.49				54,992.49
Net Assets, Unrestricted		\$930,641.05			930,641.05
Current Year Net Assets, Unrestricted		329,927.67			329,927.67
Net Assets, Unrestricted			(\$797,404.12)		(797,404.12)
Net Assets, Unrestricted			1,286,844.65		1,286,844.65
Current Year Net Assets, Unrestricted			534.63		534.63
Total Net Assets	<u>\$225,343.69</u>	<u>\$1,260,568.72</u>	<u>\$489,975.16</u>	<u>\$0.00</u>	<u>\$1,975,887.57</u>
Total Liabilities and Net Assets	<u><u>\$326,078.38</u></u>	<u><u>\$1,514,832.94</u></u>	<u><u>\$489,975.16</u></u>	<u><u>\$7,630,000.00</u></u>	<u><u>\$9,960,886.48</u></u>

Villages of Westport CDD

Statement of Activities

As of 3/31/2022

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$201,130.37				\$201,130.37
On-Roll Assessments		\$547,155.89			547,155.89
Inter-Fund Group Transfers In		(247.09)			(247.09)
Inter-Fund Transfers In			\$247.09		247.09
Total Revenues	<u>\$201,130.37</u>	<u>\$546,908.80</u>	<u>\$247.09</u>	<u>\$0.00</u>	<u>\$748,286.26</u>
<u>Expenses</u>					
Supervisor Fees	\$400.00				\$400.00
Public Official Insurance	3,219.00				3,219.00
Trustee Services	3,717.38				3,717.38
District Management	12,499.98				12,499.98
Field Management	9,600.00				9,600.00
Dissemination Agent	2,500.00				2,500.00
District Counsel	1,005.00				1,005.00
Assessment Administration	5,000.00				5,000.00
Audit	2,500.00				2,500.00
Janitorial Service	4,590.00				4,590.00
Postage & Shipping	28.44				28.44
Legal Advertising	240.25				240.25
Web Site Maintenance	900.00				900.00
Dues, Licenses, and Fees	175.00				175.00
Amenity - Electric	16,169.87				16,169.87
Amenity - Telephone	729.57				729.57
Amenity - Insurance	4,274.00				4,274.00
Amenity - Pool Maintenance	9,028.71				9,028.71
Amenity - Security	22,380.00				22,380.00
General Insurance	3,917.00				3,917.00
General Repair & Maintenance	3,747.31				3,747.31
Lake Maintenance	6,257.96				6,257.96
Landscaping Maintenance & Material	21,694.50				21,694.50
Landscape Improvements	10,000.00				10,000.00
Community Events	877.00				877.00
Miscellaneous	718.36				718.36
Interest Payments		\$217,455.00			217,455.00
Total Expenses	<u>\$146,169.33</u>	<u>\$217,455.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$363,624.33</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$31.45				\$31.45
Interest Income		\$473.87			473.87

Villages of Westport CDD

Statement of Activities

As of 3/31/2022

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
Interest Income			\$287.54		287.54
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$31.45</u>	<u>\$473.87</u>	<u>\$287.54</u>	<u>\$0.00</u>	<u>\$792.86</u>
Change In Net Assets	\$54,992.49	\$329,927.67	\$534.63	\$0.00	\$385,454.79
Net Assets At Beginning Of Year	<u>\$170,351.20</u>	<u>\$930,641.05</u>	<u>\$489,440.53</u>	<u>\$0.00</u>	<u>\$1,590,432.78</u>
Net Assets At End Of Year	<u><u>\$225,343.69</u></u>	<u><u>\$1,260,568.72</u></u>	<u><u>\$489,975.16</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,975,887.57</u></u>

Villages of Westport CDD
 Budget to Actual
 For the period through 3/31/22

	Actual	Year To Date Budget	Variance	Adopted FY 2022 Budget
<u>Revenues</u>				
Assessments	\$ 201,130.37	\$ 145,212.50	\$ 55,917.87	\$ 290,425.00
Carry Forward Surplus	-	20,000.00	(20,000.00)	40,000.00
Net Revenues	\$ 201,130.37	\$ 165,212.50	\$ 35,917.87	\$ 330,425.00
<u>General & Administrative Expenses</u>				
Public Official Insurance	\$ 3,219.00	\$ 1,725.00	\$ 1,494.00	\$ 3,450.00
Trustee Services	3,717.38	1,860.00	1,857.38	3,720.00
Supervisor Fees	400.00	1,200.00	(800.00)	2,400.00
District Management	12,499.98	13,750.00	(1,250.02)	27,500.00
Field Management	9,600.00	9,600.00	-	19,200.00
Dissemination Agent	2,500.00	2,500.00	-	5,000.00
Reamortization Schedule	-	250.00	(250.00)	500.00
District Counsel	1,005.00	2,500.00	(1,495.00)	5,000.00
Assessment Administration	5,000.00	2,500.00	2,500.00	5,000.00
Audit	2,500.00	3,250.00	(750.00)	6,500.00
Arbitrage Calculation	-	500.00	(500.00)	1,000.00
Postage & Shipping	28.44	125.00	(96.56)	250.00
Legal Advertising	240.25	750.00	(509.75)	1,500.00
Miscellaneous	-	500.00	(500.00)	1,000.00
Community Events	877.00	1,000.00	(123.00)	2,000.00
Web Site Maintenance	900.00	1,200.00	(300.00)	2,400.00
Dues, Licenses, and Fees	175.00	87.50	87.50	175.00
Amenity - Water/Electric	16,169.87	22,500.00	(6,330.13)	45,000.00
Amenity - Telephone	729.57	750.00	(20.43)	1,500.00
Amenity - Insurance	4,274.00	2,275.00	1,999.00	4,550.00
Amenity - Dues & License	-	200.00	(200.00)	400.00
Amenity - Irrigation Repairs	-	1,500.00	(1,500.00)	3,000.00
Amenity - Pool Maintenance	9,028.71	4,800.00	4,228.71	9,600.00
Amenity - Access Control	-	850.00	(850.00)	1,700.00
Amenity - Janitorial	4,590.00	4,050.00	540.00	8,100.00
Amenity - Pest Control	-	600.00	(600.00)	1,200.00
Amenity - R&M Building	-	5,063.50	(5,063.50)	10,127.00
Amenity - R&M Grounds	-	2,500.00	(2,500.00)	5,000.00
Amenity - Security	22,380.00	35,000.00	(12,620.00)	70,000.00
General Insurance	3,917.00	2,087.50	1,829.50	4,175.00
General Repair & Maintenance	3,747.31	2,500.00	1,247.31	5,000.00
Irrigation	-	1,250.00	(1,250.00)	2,500.00
Lake Maintenance	6,257.96	6,000.00	257.96	12,000.00
Landscaping Maintenance & Material	21,694.50	23,000.00	(1,305.50)	46,000.00
Landscape Improvements	10,000.00	2,500.00	7,500.00	5,000.00
Right of Way Mowing	-	3,000.00	(3,000.00)	6,000.00
Contingency-Hurricane Repairs	718.36	1,489.00	(770.64)	2,978.00
Total General & Administrative Expenses	\$ 146,169.33	\$ 165,212.50	\$ (19,043.17)	\$ 330,425.00
Total Expenses	\$ 146,169.33	\$ 165,212.50	\$ (19,043.17)	\$ 330,425.00
Income (Loss) from Operations	\$ 54,961.04	\$ -	\$ 54,961.04	\$ -
<u>Other Income (Expense)</u>				
Interest Income	\$ 31.45	\$ -	\$ 31.45	\$ -
Total Other Income (Expense)	\$ 31.45	\$ -	\$ 31.45	\$ -
Net Income (Loss)	\$ 54,992.49	\$ -	\$ 54,992.49	\$ -