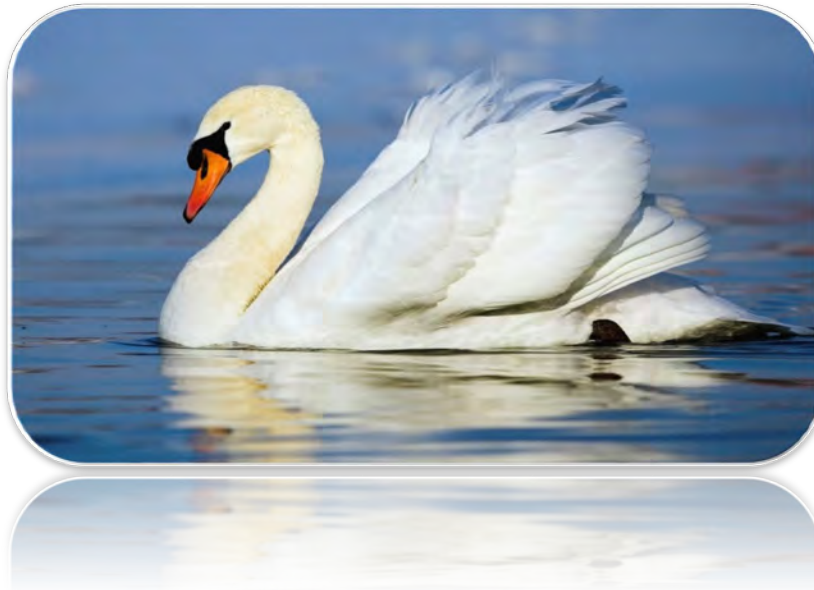


BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

JANUARY 16, 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37th STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT

January 9, 2025

Board of Supervisors

Belmont Lakes Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Belmont Lakes Community Development District will be held on **Thursday, January 16, 2025, at 6:30 P.M.** in the Community Room at **Shenandoah Park, 14452 Shenandoah Parkway, Davie, Florida 33325.**

The following Webex link and telephone number are provided to join/watch the meeting remotely:

<https://districts.webex.com/districts/j.php?MTID=mb00761fa557dbb19b60ea60e47654fa1>

Access Code: 2343 069 9377, Event Password: Jpward

Or phone: **408-418-9388** enter the access code **2343 069 9377**, password: **Jpward** to join the meeting.

The Public is provided two opportunities to speak during the meeting. The first time is on each agenda item, and the second time is at the end of the agenda, on any other matter not on the agenda. These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

Agenda

1. Call to Order & Roll Call.
2. Administration of Oath of Office for the Board of Supervisors of the Belmont Lakes Community Development District.
 - I. Oath of Office.
 - II. Guide to the Sunshine Amendment and Code of Ethics.
 - III. Form 1 – Statement of Financial Interests.
3. Consideration of **Resolution 2025-3**, a Resolution of the Board of Supervisors canvassing and certifying the results of the Landowners' Election of Supervisors held pursuant to Section 190.006(2), *Florida Statutes*.
4. Consideration of **Resolution 2025-4**, a Resolution of the Board of Supervisors Re-Designating Certain Officers of the Belmont Lakes Community Development District following the Landowners' Election.

5. Consideration of **Resolution 2025-5**, a Resolution reducing the terms of Office of the Supervisors in Seat 1 and Seat 2 to coincide with the General Election Pursuant to Section 190.006 of the Florida Statutes; providing for severability; and providing an effective date.
6. Consideration of Minutes:
 - I. October 8, 2024 – Public Hearings and Regular Meeting.
 - II. December 19, 2024 – Landowners Meeting.
7. Consideration of **Resolution 2025-6**, a Resolution of the Board of Supervisors, Amending the Fiscal Year 2025 Budget which began on October 1, 2024, and ends on September 30, 2025; Providing a severability clause; Providing for conflict and providing an effective date.
8. Consideration of the Acceptance of the Audited Financial Statements for the Fiscal Year ended September 30, 2023.
9. Staff Reports.
 - I. District Manager.
 - a) **Important Board Meeting Dates for Balance of Fiscal Year 2025.**
 1. Next Meeting – February 20, 2025.
 - b) Financial Statement for period ending October 31, 2024 (unaudited).
 - c) Financial statement for period ending November 30, 2024 (unaudited).
 - d) Financial Statement for period ending December 31, 2024 (unaudited).
10. Supervisor’s Requests.
11. Public Comments: -

Public comment period is for items NOT listed on the agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes.

12. Adjournment

Staff Review

The first order of business is the call to order and roll call.

The second order of business is general in nature and the Board Members who were elected at the Landowners’ meeting held just prior to today’s meeting will subscribe to an Oath of Office and will be sworn in at the meeting.

In addition, the newly elected Board must file a Form 1 – Statement of Financial Interests, which must be filed with the Commission on Ethics within thirty (30) days of being seated on this Board (filing

deadline is February 15, 2025). Please be aware that if a member does not file on time, the Commission on Ethics/State can fine a member up to \$25.00/day for not filing a Form 1 on time. The State has been more stringent these days on these Form 1 filings, so please ensure you file on time.

Additionally, if any of the newly elected Board currently sit as members of any other Community Development District Boards, you must amend your current Form 1 – Statement of Financial Interests to now include the Belmont Lakes Community Development District. The amended form must be filed with the Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors (filing deadline is February 15, 2025).

The third order of business is the consideration of **Resolution 2025-3**, a Resolution of the Board of Supervisors of the Belmont Lakes Community Development District canvassing and certifying the results of the Landowners’ Election of Supervisors held pursuant to Section 190.006(2), Florida Statutes, and providing for an effective date.

We will insert the names and number of votes for each of the individuals that are elected at the landowners’ meeting. Of specific note is the manner in which terms for the supervisors will be set.

The two persons receiving the highest two vote totals would serve the two terms expiring November 2028 and the other person would serve out the remainder of the term expiring November 2026.

The fourth order of business **Resolution 2025-4**, a Resolution which designates the officers of the Belmont Lakes Community Development District after the outcome of the Landowners’ Election which was held on December 19, 2024. The following guidelines are recommended for consideration by the Board:

Chairman of the Board Elected by the Board members and must be a member of the Board. He/She is responsible for conducting the meetings of the Board and for signing required documents of the District.

Vice Chairman of the Board Elected by the Board members and must be a member of the Board. He/She acts in the position of Chairman in the absence of the Chairman.

Secretary of the Board Elected by the Board members and can be either a member of the Board or a member of the District’s Staff. The Secretary of the Board is responsible for keeping all of the District’s public records, including minutes, agendas, etc., along with attesting to the Chairman's signature on documents. Generally, the District Manager serves as the Secretary.

Treasurer of the Board Elected by the Board members and can be either a member of the Board or a member of the District’s Staff. The Treasurer of the Board is responsible for maintaining the District’s accounting records, including coordination with the Trustee,

the Auditor, Accounts Payable, and Payroll Staff, etc. Generally, the District Manager serves as the Treasurer.

Assistant Secretary

Elected by the Board members and recommended to be all other members of the Board who do not hold either the Chairman's or the Vice Chairman's position.

The fifth order of business is the consideration of **Resolution 2025-5**, a Resolution amending the Terms of Office of the Supervisors in Seat 1 and Seat 2 to coincide with the General Election Pursuant to Section 190.006 of the Florida Statutes; providing for severability; and providing an effective date.

The sixth order of business is the consideration of the minutes of the Belmont Lakes CDD Board of Supervisors Public Hearings and Regular meetings held on October 8, 2024, as well as the Landowners Meeting held December 19, 2024.

The seventh order of business is the consideration of **Resolution 2025-6**, a Resolution of the Board of Supervisors, Amending the Fiscal Year 2025 Budget which began on October 1, 2024, and ends on September 30, 2025; Providing a severability clause; Providing for conflict and providing an effective date.

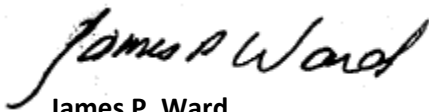
The eighth order of business is the acceptance of the Audited Financial Statements for Fiscal Year 2024, covering the period October 1, 2023, through September 30, 2024. A representative of the Audit Firm Grau & Associates will join the meeting to fully review the audit with the Board.

The ninth order of business are staff reports, the District Manager will report on (I) the remainder of the Fiscal Year 2025 meeting schedule, (II) Financial Statements (unaudited) for the period ending October 31, 2024, November 30, 2024, and December 31, 2024.

If you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Sincerely yours,

Belmont Lakes Community Development District



James P. Ward
District Manager

OATH OR AFFIRMATION OF OFFICE

I, _____, a citizen of the State of Florida and of the United States of America, and being an officer of the **Belmont Lakes Community Development District** and a recipient of public funds as such officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me as a member of the Board of Supervisors of the **Belmont Lakes Community Development District**, Broward County, Florida.

Signature

Printed Name: _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) before me by means of Physical presence or online notarization this ___ day of _____, 20___, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



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

2024

State of Florida
COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

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

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

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

However, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly

were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

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

2. *Unauthorized Compensation*

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

3. *Misuse of Public Position*

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

4. *Abuse of Public Position*

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

5. *Disclosure or Use of Certain Information*

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

6. *Solicitation or Acceptance of Honoraria*

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

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

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

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

B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

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

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

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

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

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

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

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

5. *Legislators Lobbying State Agencies*

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

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

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

7. *Employees Holding Office*

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

8. *Professional and Occupational Licensing Board Members*

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

9. *Contractual Services: Prohibited Employment*

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

10. *Local Government Attorneys*

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

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

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

1. Anti-Nepotism Law

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

2. Additional Restrictions

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

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

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

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

2. *Lobbying by Former State Employees*

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

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

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

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

3. *6-Year Lobbying Ban*

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

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

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

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

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

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

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

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

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

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

F. DISCLOSURES

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

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

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

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

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

STATE OFFICERS include:

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

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

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

LOCAL OFFICERS include:

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

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

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

What Must Be Disclosed:

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

When to File:

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

Where to File:

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

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

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

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

When to File:

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

Where To File:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

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

What Must be Disclosed:

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

When and Where To File:

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

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

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

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

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

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

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

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

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

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

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

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

8. FORM 30 - Donor's Quarterly Gift Disclosure

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

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

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

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

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

IV. AVAILABILITY OF FORMS

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors, must file electronically via the Commission's Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

V. PENALTIES

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

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

B. *Penalties for Candidates*

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

C. *Penalties for Former Officers and Employees*

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

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

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. *Who Can Request an Opinion*

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

B. *How to Request an Opinion*

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

C. *How to Obtain Published Opinions*

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

VII. COMPLAINTS

A. *Citizen Involvement*

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

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

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

B. *Referrals*

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

C. *Confidentiality*

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

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

D. How the Complaint Process Works

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

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

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

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

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

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

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

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

Executive Branch Lobbyist Registration
Room G-68, Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1425
Phone: 850/922-4990

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

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

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

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2023 .

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person)
(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

Secondary Sources of Income

SECONDARY SOURCES OF INCOME (Major customers, clients, and other sources of income to businesses owned by the reporting person) (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

Real Property

REAL PROPERTY (Land, buildings owned by the reporting person) (If you have nothing to report, write "none" or "n/a")

Location/Description

Intangible Personal Property

INTANGIBLE PERSONAL PROPERTY (Stocks, bonds, certificates of deposit, etc. over \$10,000) (If you have nothing to report, write "none" or "n/a")

Type of Intangible	Business Entity to Which the Property Relates

2023 Form 1 - Statement of Financial Interests

Liabilities

LIABILITIES (Major debts valued over \$10,000):
(If you have nothing to report, write "none" or "n/a")

Name of Creditor	Address of Creditor

Interests in Specified Businesses

INTERESTS IN SPECIFIED BUSINESSES (Ownership or positions in certain types of businesses)
(If you have nothing to report, write "none" or "n/a")

Business Entity # 1

Training

Based on the office or position you hold, the certification of training required under Section 112.3142, F.S., is not applicable to you for this form year.

E-FILED SAMPLE

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, 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.]

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, 2023.

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 those required to file full disclosure on Form 6 as well as 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: 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.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request.*

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

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

This section 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.

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 "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.

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.

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).

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.

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.

Training Certification

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

If you are a Constitutional or elected municipal officer appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, or an elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or 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.

RESOLUTION 2025-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS’ ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

RECITALS

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

WHEREAS, pursuant to Section 190.006(2), *Florida Statutes*, a landowners meeting is required to be held within 90 days of the District’s creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such Landowners’ Meeting was held on December 19, 2024, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desire to canvass the votes and declare and certify the results of said election; and

WHEREAS, the Board of Supervisors of the District, declare Carlos Benhamu, Fabiola Bigio Elibrahim, and Thomas Pacchioli elected to the Board of Supervisors, and will hereby determine which two (2) Individuals elected to the Board will hold a term of office expiring November 2028, and one (1) Individual will hold a term of office expiring November 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. CERTIFIED ELECTION RESULTS. The following persons are found, certified, and declared to have been duly elected to be Supervisors for the District, having been elected by the votes cast in their favor as shown:

NAME OF INDIVIDUAL ELECTED	SEAT NUMBER	NUMBER OF VOTES
CARLOS BENHAMU	3	24
ANNETTE BUCKLEY-CORREA	3	7
FABIOLA BIGIO ELIBRAHIMI	4	24
AMANDA PATHON	4	7
THOMAS PACCHIOLI	5	24
RICHARD QUADRACCI	5	7

SECTION 2. ELECTION RESULTS. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown:

RESOLUTION 2025-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

NAME OF INDIVIDUAL ELECTED	SEAT NUMBER	NUMBER OF VOTES
CARLOS BENHAMU	3	24
FABIOLA BIGIO ELIBRAHIMI	4	24
THOMAS PACCHIOLI	5	24

SECTION 3. DETERMINATION OF TERMS. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisors, the above-named persons are declared to have been elected for the following terms of office:

NAME OF INDIVIDUAL ELECTED	TERM OF OFFICE	TERM UP FOR ELCTION
	FOUR (4)	November, 2028
	FOUR (4)	November, 2028
	TWO (2)	November, 2026

SECTION 4. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Belmont Lakes Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Belmont Lakes Community Development District, Broward County, Florida, this 16th day of January 2025.

**BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT**

ATTEST:

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

RESOLUTION 2025-4

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Belmont Lakes Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Broward County, Florida, and:

WHEREAS, pursuant to Chapter 190.006, *Florida Statutes*, the Board of Supervisors (“**Board**”) shall organize by election of its members as Chairperson and by directing a Secretary, and such other officers as the Board may deem necessary; and

WHEREAS, the Board of Supervisors of the Belmont Lakes Community Development District desire to appoint the below recited person(s) to the offices specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. DESIGNATION OF OFFICERS OF THE DISTRICT. The following persons are appointed to the offices shown.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	
VICE-CHAIRPERSON	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
ASSISTANT SECRETARY	
SECRETARY & TREASURER	JAMES P. WARD

SECTION 2. SEVERABILITY AND INVALID PROVISIONS. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

SECTION 3. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

RESOLUTION 2025-4

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 4. PROVIDING FOR AN EFFECTIVE DATE. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Belmont Lakes Community Development District, Broward County, Florida, this 16th day of January 2025.

ATTEST:

**BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

RESOLUTION 2025-5

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT AMENDING THE TERMS OF OFFICE OF THE SUPERVISORS IN SEAT 1 AND SEAT 2 TO COINCIDE WITH THE GENERAL ELECTION PURSUANT TO SECTION 190.006 OF THE FLORIDA STATUTES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Belmont Lakes Community Development District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the current members of the Board of Supervisors (the "Board") were elected by the landowners within the District based on a one acre/one vote basis; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the Board to adopt a resolution amending the terms of office of the Board members to coincide with the general election in November; and

WHEREAS, the Board of Supervisors finds that it is in the best interests of the District to adopt this Resolution amending the terms of office of all current Supervisors of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The following terms of office are hereby amended to coincide with the general election to be held in November 2026:

Seat #1 (currently held by Dominick Madeo)

Seat #2 (currently held by Joe Capuozzo)

SECTION 2. If any provisions of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

SECTION 4. This Resolution shall become effective immediately upon passage.

PASSED AND ADOPTED by the Board of Supervisors of the Belmont Lakes Community Development District, Broward County, Florida, this 16th day of January 2025.

ATTEST:

**BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

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**MINUTES OF MEETING
BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT**

10 The regular meeting of the Board of Supervisors of the Belmont Lakes Community Development District
11 was held on Tuesday, October 8, 2024, at 6:30 P.M. in the Community Room at Shenandoah Park, 14452
12 Shenandoah Parkway, Davie, Florida 33325.
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Present:

18	Dominic Madeo	Chairperson
19	Carlos Benhamu	Vice Chairperson
20	Joseph Capuozzo	Assistant Secretary
21	Thomas Pacchioli	Assistant Secretary
22	Annette Buckley-Correa	Assistant Secretary

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24

Also present were:

25	James P. Ward	District Manager
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Audience:

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Amanda Pathon

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All residents' names were not included with the minutes. If a resident did not identify themselves or the audio file did not pick up the name, the name was not recorded in these minutes.

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**PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS
WERE TRANSCRIBED IN *ITALICS*.**

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FIRST ORDER OF BUSINESS

Call to Order

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Mr. James Ward called the meeting to order at approximately 6:30 p.m. He conducted roll call; all Members of the Board were present, constituting a quorum.

SECOND ORDER OF BUSINESS

Notice of Advertisement

Notice of Advertisement of Organizational Meeting

THIRD ORDER OF BUSINESS

Consideration of Minutes

September 3, 2024 – Regular Meeting Minutes

Mr. Ward asked if there were any additions or corrections to the Minutes; hearing none, he called for a motion.

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On MOTION made by Dominick Madeo, seconded by Thomas Pacchioli, and with all in favor, the September 3, 2024, Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS Public Hearings

PUBLIC HEARINGS – FY 2025 BUDGET AND SPECIAL ASSESSMENTS

Mr. Ward explained the Public Hearing process noting there were two public hearings, the first related to the Budget itself. He indicated the second public hearing was related to the budget and set the assessment rate for the general operations for Fiscal Year 2025.

Mr. Ward: At your last meeting you approved a budget for the purposes of setting your public hearing. The total general fund for fiscal year 2025 is \$219,245.29 dollars. The budget contemplates an assessment rate of \$5,420.27 dollars. It is the same rate you had as before. As a part of this process, you may make changes to the internal components of the budget. The assessment rate, at this point, because we are already in October, we cannot make any changes to the assessment rate, so any changes you make internally to the budget we can handle those, but the total budget will not be able to be changed.

a) FISCAL YEAR 2025 BUDGET

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Dominick Madeo, seconded by Thomas Pacchioli, and with all in favor, the Public Hearing was opened.

Mr. Ward noted the budget was from October 1, 2024, through September 30, 2025. He stated the assessment rate was \$5,420.27 dollars, the same as the previous year. He asked if there were any members of the public present in person or via audio or video with any comments or questions with respect to the Fiscal Year 2025 Budget; there were none. He called for a motion to close the Public Hearing.

On MOTION made by Dominick Madeo, seconded by Thomas Pacchioli, and with all in favor, the Public Hearing was closed.

II. Board Comment and Consideration

Mr. Ward asked if there were any questions or comments from the Board.

Ms. Annette Buckley-Corea asked about the bond assessment.

94 Mr. Ward stated he was unsure of the exact number, but believed it was somewhere around
95 \$25,000 dollars to \$30,000 dollars. He noted it was not in the 2024 budget; it must have been in
96 the 2023 budget, but he did not know the number. *It had to be paid off in 2023 because it is not*
97 *included in the 2024 budget.*

98
99 *Mr. Madeo: It was done a little over a year ago, and since that time we have accumulated roughly*
100 *\$70,000 dollars in reserves.*

101
102 *Ms. Buckley-Correa: What was that full amount, do you remember? For the bond payment. What*
103 *was our payment?*

104
105 *Mr. Madeo: I think it came out to like \$2,000 dollars per family. \$1,000 dollars per family. It was*
106 *\$40,000 dollars that we had to pay the bond off. So, it might be \$40,000 grand in the reserve*
107 *because we have \$70,000 dollars now. We had nothing a year and a half ago. Now we have*
108 *\$70,000 dollars in reserve, and we also have money set aside for everything that we are going to*
109 *update that doesn't touch the reserve.*

110
111 *Ms. Buckley-Correa: We've been running on budget with that amount, \$219,000 dollars, less the*
112 *\$40,000 dollars, and we were running the budget from that amount. I'm just trying to present that*
113 *as a basis for the costs. Obviously, costs go up, but that was what brought it up to \$180,000*
114 *dollars a year.*

115
116 *Mr. Madeo: If we give everyone back \$1,000 dollars a year, we will have no reserve. We will not*
117 *be able to do anything that we want to do in the community such as upgrades, pickleball courts,*
118 *redoing the tennis courts, doing some stuff to the guard house. We are going to redo all of*
119 *Shotgun, redo all of 14th Street, and we are going to end up at some point next year doing the*
120 *entranceway. We voted on it. We said we are just going to keep the budget the way it is because*
121 *it doesn't hurt anybody. A lot of people want to do things in the community and at the time we*
122 *weren't able to do it because we were trying to keep the budget here and still pay off the bond, but*
123 *now that the bond is gone, we can start building up a nice size reserve.*

124
125 *Ms. Buckley-Correa: I just wanted to say for clarification, that we were running a budget of*
126 *\$180,000 and that we do extra with the money we are saving if not paying the bond, but I would*
127 *still like to have a focus on making sure we are running the community tight with that original*
128 *budget, so our expenses don't – I wasn't trying to say we should lower the assessment.*

129
130 Mr. Ward asked if there were any other questions or comments; there were none.

131
132 **III. Consideration of Resolution 2025-1, a resolution of the Board of Supervisors adopting the**
133 **Annual Appropriation and Budget for Fiscal Year 2025**

134
135 Mr. Ward called for a motion to approve the budget beginning October 1, 2024 and ending on
136 September 30, 2025.

137
138 **On MOTION made by Dominick Madeo, seconded by Carlos Benhamu,**
139 **and with all in favor, Resolution 2025-1 was adopted, and the Chair**
140 **was authorized to sign.**

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b) FISCAL YEAR 2025 IMPOSING SPECIAL ASSESSMENTS; ADOPTING AN ASSESSMENT ROLL

Mr. Ward indicated this public hearing was related to the imposition of the special assessments for the general fund and certified the assessment roll.

I. Public Comment and Testimony

Mr. Ward called for a motion to open the Public Hearing.

On MOTION made by Dominick Madeo, seconded by Carlos Benhamu, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if there were any members of the public present in person or via audio or video with any comments or questions.

An unnamed Male member of the Audience asked if there were details regarding how the funds would be utilized.

Mr. Ward stated there was a very specific budget which was attached to Resolution 2025-1 which included all the details of the expenditures. He asked if there were any other questions; hearing none, he called for a motion to close the Public Hearing.

On MOTION made by Dominick Madeo, seconded by Carlos Benhamu, and with all in favor, the Public Hearing was closed.

An unnamed Male member of the Audience noted the budget was also on the CDD website.

Mr. Ward agreed noting the District's website was www.BelmontLakesCDD.org. He explained the website would also have financial statements, minutes, audits, and other reporting requirements. He stated his cellphone number was on the contact page, and everyone was welcome to reach out to him with questions.

II. Board Comment and Consideration

He asked if there were any questions or comments from the Board; there were none.

III. Consideration of Resolution 2025-2, a resolution of the Board of Supervisors imposing special assessments, and adopting an assessment roll

Mr. Ward called for a motion.

On MOTION made by Dominick Madeo, seconded by Carlos Benhamu, and with all in favor, Resolution 2025-2 was adopted, and the Chair was authorized to sign.

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FIFTH ORDER OF BUSINESS**Consideration of Proposal****Consideration of the Proposal to provide Audit Services to the District for the Fiscal Years 2024-2028**

Mr. Ward: The law requires all CDDs to advertise for competitive bids for purposes of audit services. I could tell from the records this probably has not been done for a while, so I took the liberty of advertising for audit services for this District, and these are included in your agenda packet. The only bidder was Grau and Associates. They do a ton of my CDDs. There are not a lot of firms out there these days that even do an audit of this nature. The reason is, frankly, these audit fees are really on the very low side. Most of the firms that used to do these did them when audits were in the \$7,000 dollar to \$10,000 dollar range, but these days they are not. Your fees came in at \$4,000 dollars for 2024 upwards to \$4,400 for 2028, so the total over that whole period is \$21,000 dollars. The statute requires you to rank the auditors from 1 to however many you have. You only have one. I will ask you to rank Grau and Associates number one, and also authorize Staff to enter into a contract with Grau and Associates for fiscal year ending 9/30/2024 through 9/30/2028. Audits are supposed to start now. You have nine months to get the audit done. My audits are all done in the December and January timeframe, so generally by your January meeting this audit will be finished and out the door.

Mr. Capuozzo: I noticed that they are all out of town. Does it behoove us to have them close?

Mr. Ward: No.

Mr. Madeo: Who did Chris use?

Mr. Ward: Apparently Grau from what I could see in the records. They are all out of town, and I can tell you it's all electronic these days. The auditors log into my systems and get what they need. Everything is electronic. We only got the one bid. I expected two, but as I said these numbers are going down. These are pretty low numbers from the other CDDs that I've had to bid this past year. I think your fee in the prior year was – you have \$4,750 in your budget for this. Your audit fee for the prior year was \$6,200 dollars in the year ending 9/30/2024, so your budget was \$4,750 dollars but the actual audit fee was \$6,200 dollars.

Discussion ensued regarding the bid, and whether the CDD should try to get another bid.

Mr. Ward: This is a competitive bid analysis; I've already advertised it in a newspaper. These are advertised in the newspaper. We sent them to two firms, Grau and another firm called Berger Toombs because in the last eight years those were the only two that bid on any CDD that I'm aware of.

Mr. Capuozzo: What is their bid?

Mr. Ward: Their bid is \$21,000 dollars over the five year period. It's \$4,400 dollars for the audit year we've just finished. It's less expensive than you paid last year with the same audit firm, and I did do the competitive bidding for you.

On MOTION made by Dominick Madeo, seconded by Annette Buckley-Correa, and with all in favor, Grau and Associates was ranked number

234 **one and Staff was authorized to enter into a contract with Grau and**
235 **Associates for Fiscal Years 2024-2028.**

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239 **SIXTH ORDER OF BUSINESS**

Staff Reports

240

241 **I. District Manager**

242 **a) Supervisor of Elections Qualified Electors Report dated August 27, 2024**

243 **b) Important Board Meeting Dates for Balance of Fiscal Year 2024**

244 **1) Landowners Election – December 19, 2024 (Seats 3,4, and 5)**

245

246 *Mr. Ward: December 19, 2024 there is a landowner's election for seats 3, 4 and 5 which are*
247 *Carlos, Annette and Tom's seats. Remember that date. I can't change it at this point because of*
248 *the long advertising period plus you have to set the election sixty days in advance.*

249

250

251 **SEVENTH ORDER OF BUSINESS**

Supervisor's Requests and Audience Comments

252

253 Mr. Ward asked if there were any Supervisor's requests.

254

255 *Ms. Buckley-Correa: On the budget, it says \$30,000 dollars for landscaping and fence repair.*

256

257 *Mr. Madeo: Last year or the year before, we set aside that money. Chris Wallace gave me a song and*
258 *dance that he was talking to the town about the landscaping and architectural designs, and every time*
259 *we questioned him at a meeting, he had an excuse. He kept putting us off and finally we had enough*
260 *money to do what we wanted to do. So, we set that money apart and we set money aside this year, so*
261 *we have enough money to do everything. That's what that money is for. We've noticed a lot of the*
262 *landscaping is tied to the fence, so if we remove the old landscaping, the fence is going to fall. So, we are*
263 *going to have to fix that fence. Now, is it going to be exactly \$20,000 dollars? I don't know. It might be*
264 *\$5,000, it might be \$15,000, it might be \$25,000 dollars. I don't know how much fencing is going to need*
265 *to be repaired. So, based on that we set aside \$20,000 dollars and we set aside \$30,000 dollars for the*
266 *landscaping. So far, I think we have got two bids. Both bids came in very similar to do the work and they*
267 *are approximately at \$35,000 dollars for everything.*

268

269 *Ms. Buckley-Correa: I read the minutes from last meeting, and you mentioned Corita's (ph) house.*

270

271 *Mr. Madeo: Yeah, because behind her house you have that firebush. The firebush is dead. We went*
272 *back there, and we know, once we cut it, that whole piece of fence will have to be replaced. We are*
273 *going to take that section out of the firebush, put something nicer in there, and then repair the fence.*
274 *Behind where Frank lives there are two swing gates which give us access to the property back there.*
275 *Those fences are just hanging. I had the guy give us an estimate, for \$2,900 dollars, for two fences*
276 *behind Frank's house and behind Teddy Bridgewater's house. With that we are going to put slots so you*
277 *can't see into the property from that angle. Then we are going to start marching from that point on, all*
278 *the way down to your house, come around the corner and then shoot straight down to the end. All this*
279 *should be done in the next month or so. We just had to wait for the guy to give us the second bid, which*
280 *he just handed in today.*

281

282 *Ms. Buckley-Correa: One of the things that happened at Corita's house is that the bush that was outside*
283 *dropped things inside the fence and the roots are over the water drain by my house.*

284

285 *Mr. Madeo: We are going to take care of that. You're just going to have to give them access when the*
286 *time comes. We'll notify everybody and let them know what's going on ahead of time. I'll bring up a*
287 *couple other items. We are going to do pickleball courts. Voted on that months ago. Finally have the*
288 *money in the budget for it. We are going to take the tennis courts, resurface the tennis courts. One*
289 *tennis court is going to remain. The other tennis court is going to become two pickleball courts. A lot of*
290 *people in the community want pickleball. We got bids on it. The lowest bid that came in was for*
291 *\$28,000 dollars. That's to resurface everything and put in a new tennis court and two new pickleball*
292 *courts, which I thought was a pretty good price. We got the bid down to \$25,000 dollars.*

293

294 *Ms. Buckley-Correa: I think the problem is water sits on top of the surface of the courts and damages the*
295 *surface. So, I'm just thinking, rather than just resurfacing them, should we wait a little and raise it up.*

296

297 *Mr. Madeo: He's going to do everything. He is going to kill the roots, he's going to get rid of the roots*
298 *and he can't lift it too high, but yeah. We talked about that. We are going to have to put a sign up*
299 *saying "Please don't go on there with bikes and skateboards" because there is going to be new paint and*
300 *stuff. The guardhouse is going to be redone on the interior first. We are going to rip out all the stuff*
301 *inside. We just purchased a new air conditioner for the place because we are getting mold in there from*
302 *not having any circulation. That will be done. It will be painted. It will be stripped. We have plumbing*
303 *in there we don't use which is causing problems with mold, so we are just going to cap everything*
304 *because there is no reason to have a bathroom in there if no one is using the bathroom in there. We are*
305 *going to put money aside for next year to do other things for the guardhouse. And that's about it right*
306 *now.*

307

308 *An unnamed Male member of the Audience asked a question that was (Indecipherable).*

309

310 *Mr. Madeo: I showed the Board the pictures. He's talking about the signs that I showed you guys.*

311

312 *Mr. Alex _____ 27:59: I've got prices for the entire front of the community. The two front areas. I*
313 *basically gave you guys the signs for the front at cost because that's what I do. Then repainting the*
314 *clubhouse, right?*

315

316 *Mr. Madeo: We are not going to do that yet. We are going to bid that out.*

317

318 *Mr. Alex _____: There's a full budget that we discussed right? There's before and after.*
319 *(Indecipherable). The goal was to take out the green, redo the stone, redo the signs, also paint the*
320 *guardhouse, redo the windows of the clubhouse, and then also paint the gates, change the perennials,*
321 *all that was in my quote. If you want to get other quotes you can. I know we talked about budget. The*
322 *quote was for \$80,000 dollars. You can't backlight these; they are too small. The only thing you can do*
323 *is leave the up lights that are there. It's just going to look ten times better.*

324

325 *Mr. Madeo: Just so you know, there is not \$80,000 dollars in the budget. That's what we're trying to tell*
326 *you.*

327

328 *Mr. _____: If there's not \$80,000 dollars in the budget, why can't we put it to a vote, everybody chips in*
329 *\$1,500 dollars or \$2,000 dollars and it gets done.*

330

331 *Mr. Pacchioli: I'm not sure that's the priority right now for the community.*

332

333 *Ms. Amanda Pathon: (Indecipherable).*

334

335 *Mr. Madeo: I've had at least, me personally, ten people ask about pickleball courts. I'm not saying it's*
336 *not going to get done, it just can't get done this fiscal year.*

337

338 *Ms. Amanda Pathon: Maybe we can do it in stages. Maybe we don't do the windows, but we need to at*
339 *least do the signage and update it. Everybody else is. Tennis courts are not a priority. That's a luxury.*

340

341 *Mr. Madeo: It's a priority for people who live here. And it will actually increase the value of the*
342 *community way more than the signage in my opinion. At least ten people approached me for pickleball.*

343

344 *Mr. Pacchioli: This is a moot point. This was voted on months ago. You can't just add something now*
345 *and take away something that was approved.*

346

347 *Mr. Alex _____ 32:11: Okay. That's fine. My question is, I wanted to make sure everyone sees this,*
348 *that's number one. Number two, I provided a budget. You guys want to explain to me how you are*
349 *going to deal with that budget and when it can be effective, then I want that answer. If not, I'd like to*
350 *put it out to the whole community and say this is what the budget is, we've got 40 something homes. If*
351 *everybody is willing to put in \$1,500 to \$2,000 dollars then –*

352

353 *Mr. Madeo: Here's the deal. She says yeah, you say yeah, she says no, he says no, he says yeah, etc.*
354 *You following me? Half the community says yes, half says no. So now, your \$1,500 dollars is based on*
355 *42 homes. If 21 homes say no, they don't want to pay it, that means the other 21 homes will have to*
356 *foot the bill. For me, if you guys want to beautify the entrance and I don't have to pay, then go ahead.*
357 *Or wait until we finish what we are doing, because we've already started this agenda, I've already taken*
358 *bids, we've already got the motion. The wheels are in motion. We've already signed contracts. I can't*
359 *un-sign a contract. So, let me finish this, and we will bring it to the board, and we will have a big public*
360 *hearing on it, and we will vote on it again. But the budget has already been set. I can't change that.*
361 *You can put it out there, but I already know a lot of people are not going to want to pay the money and*
362 *you can't force them. So, I want you to take that (proposal) and email it to him (Mr. Ward). He's the*
363 *management company.*

364

365 *Mr. Alex _____ 34:38: Hey Jim, I'm Alex. Back to my original question. Am I allowed to put it out there*
366 *to the community to offer those services?*

367

368 *Mr. Ward: As an individual you can do that any time you would like. Anybody can do that.*

369

370 *Mr. Alex _____: And if we have the majority of residents agree to do it then the other residents who*
371 *don't agree to do it, we will have the ability to override them with a majority vote.*

372

373 *Mr. Madeo: No. You cannot force people to do that.*

374

375 *Mr. Ward: Legally, any time during a fiscal year, outside the context of a budget, you can levy a capital*
376 *assessment for whatever the project is that you want to do. The process is that we adopt the plan to do*
377 *whatever that is that you want. You send notices out to the community and say this is what the District*
378 *is thinking about levying on you for this capital assessment. It comes back to you at a public hearing, just*
379 *like we did today for your budget. You can adopt the special assessment at that point. As a part of that*
380 *process, you have to determine when it's collected. I can collect it off roll by sending a bill out to all of*
381 *the people. Those who don't pay, you have to put a process in there that we can put on the November of*
382 *next year's tax bill. If everybody pays, then you're good to go at that point. That's the legal process.*

383

384 *Mr. Pacchioli: At the next public hearing, a motion has to be made, and it has to be presented at a public*
385 *hearing. You can talk to people individually, but that doesn't matter. It has to be presented at a meeting*
386 *where it gets voted upon at the meeting. The actual vote of who approves and wants it and who doesn't*
387 *want it.*

388

389 *Mr. _____36:46: We could put the assessment on for the next fiscal year.*

390

391 *Mr. Ward: You could put it on in about 3 months if you wanted, if you put a procedure in the resolution*
392 *that I just bill everybody for it, whatever it was, and then I put a procedure in there that says if they don't*
393 *pay it will automatically go on the November tax bills next year.*

394

395 *Mr. Capuozzo: The Board decides based upon how many people are backing it whether or not we vote it*
396 *in. Is that what you're saying?*

397

398 *Mr. Ward: You decide, the five of you.*

399

400 *Mr. Benhamu: So, it doesn't matter how many people say they want it.*

401

402 *Mr. Ward: It doesn't matter. You choose. When a governmental agency levies a special assessment, the*
403 *sole responsibility for adopting that special assessment is the five of you. That's it. It doesn't matter. It's*
404 *like being a County Commissioner. If they want to do something, they do it. If they don't want to do it,*
405 *they don't do it. Your residents come, they provide you with input in the public hearing process, at the*
406 *end of the day, based on all of that input, and your desire to do this project or any other project, solely*
407 *rests with the five of you.*

408

409 *Mr. Capuozzo: So, if it comes in 80/20, we still decide.*

410

411 *Mr. Ward: Yes. It doesn't matter.*

412

413 *Mr. Madeo: What I need you to do is put that whole thing, send it to Jim. I'm going to give you the*
414 *website.*

415

416 *Mr. Alex _____: I'm hearing two things I can do, right? As an owner and part of the public, I can put this*
417 *out there without sending it to you and we can go that route. If we wait a year the price will go up.*

418

419 *Mr. Madeo: I want you to send it to Jim so he can send it to the Board in more detail because technically*
420 *I can't talk to them privately. Privately I cannot talk to them about anything which is board related.*
421 *That's why I'm saying bring it to him and he will talk to us.*

422

423 *Mr. Alex _____: I'm asking two things, the first is do I want to go through the Board, or do I want to*
424 *make it public to the whole community, and I think what Jim is saying is that I can do either.*

425

426 *Mr. Benhamu: You can go to the community, and once you go to the community then you bring that to*
427 *us, and we make a motion whether we consider that or not and then the Board decides whether it's*
428 *going to be done or not.*

429

430 *Mr. Madeo: Let me explain something. I've been on the Board a long time and what I'm trying to avoid*
431 *is giving people an assessment for something. I tried to do it within our budget. Now, I already know,*
432 *we are going to have more money in the budget next year. And the budget money comes from when you*
433 *pay your taxes. So, you pay your \$5,400 dollars, and everybody pays their \$5,400 dollars, and when that*
434 *money starts coming in, and we see we have enough money in the budget to do a project, then we vote*
435 *on that project that we are going to do. All I'm asking you to do is send that stuff to Jim, let him send it*
436 *to the Board, let them look it over, and then we will –*

437

438 *Mr. Alex _____: When do you anticipate knowing you're going to have enough money in the budget.*

439

440 *Ms. Buckley-Correa: September 2025.*

441

442 *Mr. Alex _____: The prices are going to go up a year from now. The other thing that's going to happen*
443 *is if you go in for permitting, you're going to be in the City for four months. This is going to be a 2 year*
444 *process of trying to get this done.*

445

446 *Mr. Madeo: We've got money that we're using for projects. We might not use it all and if we don't use*
447 *it then we can start putting it towards something like this. And it will happen sooner than later, and then*
448 *we can vote on it again in 3 months from now or 6 months from now. I know the City of Davie wants us*
449 *to do landscaping. I spoke to Joe the other day. I told him we're starting this in 2 weeks. He's good.*

450

451 *Mr. Capuozzo: We won't have to spend \$280,000 dollars on landscaping which is the original plan from*
452 *Davie. And we are trying to spend a lot less than that and getting away with it.*

453

454 Discussion continued regarding the landscaping plan with the City of Davie; negotiating with Davie to
455 reduce this cost; how long it would take to finish the landscaping; having Alex send the plan to Jim Ward
456 for the Board to review; whether the community was willing to pay a special assessment to replace the
457 signs; and whether the homeowners present were interested in replacing the signs. Much of this
458 discussion was (indecipherable) due to people speaking over one another.

459

460 *Mr. Alex _____ asked if he went around to the community and the majority of the community was*
461 *willing to pay a special assessment to replace the signs, did the Board still need to vote on the matter.*

462

463 *Mr. Ward responded in the affirmative.*

464

465 *Mr. Alex _____ asked if the Board would be in favor of replacing the signs if the community was in favor.*

466

467 *Mr. Benhamu: We are not opposed. Any great ideas for the community are always welcome and we are*
468 *for it, but the problem is, we already have a budget approved. Unfortunately, you did not come to the*

469 *meeting before. I wish you would have come and second of all, we have other priorities that are very*
470 *costly that we need to fulfill first. We have the City of Davie on us.*

471
472 *Mr. Pacchioli: The one thing I want to avoid is putting a bill on someone that they can't afford. That's*
473 *my concern.*

474
475 *Mr. Alex _____: I don't mind putting it out there. I'll put it out there, here's the budget cost, it's \$80,000*
476 *dollars, with 42 homes it's \$2,000 dollars, if we get more than 50% vote of people that want to do it,*
477 *then will the Board approve it going forward?*

478
479 *Mr. Capuozzo: You can get 100% approval from the community, and we will still have to decide.*
480

481 *Mr. Alex _____: That's what I'm asking. Your priority is what's in your budget which has been previously*
482 *approved. That's issue number 1. What I'm asking is if I go to the community, all 42 homeowners, and I*
483 *get 42 people who say yes, I'm willing to do this, right?*

484
485 *Ms. Buckley-Correa: If you get 100% that say yes, I don't see why we should block it. But if we get 50%, I*
486 *don't think the Board should impose on the other 50% a special assessment.*

487
488 *Mr. Alex _____: Do we agree that anything above 50% approval, more than 50% of the homeowners say*
489 *yes, maybe we get the Board to approve whoever wants to chip in and however we allocate the other*
490 *money from the budget or maybe we can do certain things.*

491
492 *Mr. _____ 48:52: If you put it in a motion at a public hearing to give everybody the opportunity to be*
493 *here, so that those who are opposed to it have a chance to stand up and say, "I don't want to do this,"*
494 *because the Board should hear from everybody. Just because you've got 50% of the vote, there are still*
495 *20 people who maybe this would put them into bankruptcy. Obviously, in the neighborhood that we live*
496 *in \$2,000 dollars should not change someone's life, but at certain times of my life, it did.*

497
498 *Mr. Madeo: I understand what you're proposing. I could have done this years ago when I promised her,*
499 *I was going to do Shotgun Road, and I didn't have enough money to do it. I did tell you that. I did come*
500 *to you, and it turned out we couldn't do it because we didn't have the money in the budget to do it, and I*
501 *wasn't going to do your house and not do the next house over. Then I wasn't going to ask the whole*
502 *community to hit them up for \$2,000 so I could just do Shotgun Road or something else because there*
503 *was no money in the budget at the time. Now, we are starting to see money because there is no bond.*

504
505 *Ms. Amanda Pathon: We had a \$1,500 dollar assessment.*
506

507 *Mr. Madeo: That was just to pay our budget. That wasn't to add anything to do anything in the*
508 *community. That was just to meet our budget. Because we got hit with a hurricane and it was a*
509 *\$40,000 dollar thing. That wasn't to make something better. That was to fix a fence that was ripped*
510 *apart and all that landscaping that was thrown into people's yards.*

511
512 *Ms. Buckley-Correa: So, the budget right now, and I just asked the question, we were running a budget*
513 *of about \$180,000 dollars and we paid about \$40,000 dollars for the bond. So, now we have that extra*
514 *\$40,000 dollars. In March it is going to be two years that has been paid and there is an excess of*
515 *\$70,000 dollars. With that \$70,000 dollars we are going to do the landscaping, which we have to do*

516 *because the City of Davie is requesting that we do it, and it looks pretty too, so that's going to be done.*
517 *The other thing that was approved, was the tennis courts. But it's already approved. It's already gone*
518 *out to bid. So, that's already approved. So, after that, I don't even know if we have reserves.*

519
520 *Mr. Madeo: Yeah, we will have reserves.*

521
522 *An unnamed female member of the Audience asked: What reserves? Because we all know we are going*
523 *to need a new roof on that gazebo and on the guardhouse, and we are going to need the roads repaved*
524 *which is a major concern for me.*

525
526 *Mr. Madeo: Why is repaving the road a major concern?*

527
528 *Ms. Amanda Pathon: Because it's going to be costly for the community.*

529
530 *Mr. Madeo: Yeah, but we don't have to do it. It's our roads. We can do it as we want.*

531
532 *Ms. Amanda Pathon: So, we are going to be driving home hitting potholes.*

533
534 *Mr. Madeo: You have potholes?*

535
536 *Ms. Amanda Pathon: No.*

537
538 *Mr. Madeo: Then what are we talking about? Here's my point. Would you rather do that or the*
539 *potholes? And you're talking about the gazebo. Is that a necessity right now? No. I just had that*
540 *assessed. There is no problem with the gazebo right now, nothing structural. Nothing structural is*
541 *wrong with the guardhouse right now.*

542
543 *Ms. Amanda Pathon: We must have enough money in the reserves. It needs to be the most important*
544 *thing that we do. I would rather see that than the tennis courts.*

545
546 *Discussion ensued regarding when the tennis courts were surveyed, and the importance of having a*
547 *reserve account. Much of this discussion was (indecipherable) due to people speaking over one*
548 *another.*

549
550 *Ms. _____ 54:07: I understand that you guys agree on the pickleball courts and it's within the budget,*
551 *but what if people don't want that, the same way you're saying they don't want the guardhouse.*
552 *Nobody said anything about asking anybody here about pickleball courts. Again, I play. I play on the*
553 *tennis courts.*

554
555 *Discussion ensued regarding the tennis courts and the guard house being in poor condition; people just*
556 *driving through the guardhouse gate; video recording those who damage the entrance; the meetings*
557 *being listed on the website; Mr. Ward being hired to improve the organization and management of the*
558 *CDD; informing the community about the CDD website and the information which can be found on the*
559 *CDD website. Much of this discussion was (indecipherable) due to people speaking over one another.*

560
561 *Ms. Buckley-Correa suggested sending out one email informing the community about the CDD website.*

562

563 *Mr. Ward: With respect to advertising, statute requires you to basically set your meeting schedule in*
564 *advance. All of your meetings are posted on the website for the entire fiscal year. Seven days in advance*
565 *of a Board meeting the Agenda is posted on the website. If the website says the meeting has been*
566 *cancelled, then there is no meeting. The Agendas are posted seven days in advance. I never recommend*
567 *that Boards go outside of the statutory requirements for purposes of notification because then you set*
568 *yourself up automatically to fail if somebody doesn't read a sign, or whatever. The other problem is that,*
569 *if a governmental agency wants to send an email out, I would need to have all of your email addresses,*
570 *which means all of your email addresses are in the public record and if I'm ever asked for your email*
571 *address I have to, by law, provide it to whoever asks for it, no matter who it is. So, I never send out email*
572 *notifications from a governmental agency for that reason.*

573

574 *Ms. _____ 1:00:23: Is there any way to put a little sign a week in advance on the gate, so everybody who*
575 *goes through it can see it.*

576

577 *Mr. Benhamu: What if someone doesn't have web access?*

578

579 *Mr. Ward: I've never known anyone in 2024 who did not have web access.*

580

581 *Mr. Benhamu: If you don't have web access and you don't have access to that site, how do you know*
582 *when the meetings are happening?*

583

584 *Mr. Ward: The only way for someone to know would be to call me up. I've been doing this for 40 years.*
585 *No one has ever asked me that before.*

586

587 *Ms. Amanda Pathon: Are you saying this meeting was posted in the last year?*

588

589 *Mr. Capuozzo: No. We just started with the new management last month.*

590

591 *Ms. Amanda Pathon: If we are just getting started can we let the community know so that everybody*
592 *can be here and be present, so we don't have only like 8 people here? Let's be fair.*

593

594 *Mr. Madeo: You want to be fair? I walk my dog every day and tell everybody. Every time I meet*
595 *somebody I say don't forget to come to the meeting.*

596

597 *Ms. Amanda Pathon: I see you every day and you never once told me.*

598

599 Discussion continued about informing the community about the meetings; and posting about the
600 meetings on WhatsApp. Much of this discussion was (indecipherable) due to people speaking over one
601 another.

602

603 *Mr. Madeo: Annette is going to post on WhatsApp, and I will make sure I put the sign up the week*
604 *before.*

605

606 *Mr. Alex _____: I still want to know if I get a majority of the community to agree will the Board approve?*

607

608 *Mr. Capuozzo: If you come in with 52 percent, I would not feel comfortable approving it, but if you have*
609 *85 percent approval then I would feel comfortable voting for it. That's my personal opinion.*

610

611 *Mr. Alex ____:* Are we voting on two things? Are we voting on work being done as one vote and
612 *budget as a second vote?*

613

614 *Mr. Capuozzo:* It would not be budget. It would be a special assessment for that particular thing. It
615 *would be one vote.*

616

617 Discussion continued about the signs; whether the Board was willing to consider doing partial work for
618 the entrance sign replacement; the poor curb appeal of the subdivision entrance; the Board being in
619 favor of improving the community when possible. Much of this discussion was (indecipherable) due to
620 people speaking over one another.

621

622 Mr. Pacchioli asked about the size of the letters on the signs Mr. Alex ____ provided estimates for
623 because the letters looked smaller than what was on the existing signage.

624

625 *Mr. Alex ____:* I'm going to be honest; less is more. This is the old way of doing stuff, this is the new
626 *way of doing stuff. If you go to any hotel, everything is tiny. The City has actually mandated you don't*
627 *go over a certain amount.*

628

629 *Mr. Capuozzo:* I would prefer the sign to be bolder.

630

631 *Mr. Alex ____:* Those are at a minimum of a foot. The only letter that's bigger is the B.

632

633 *Ms. Amanda Pathon:* Do we have an HOA? Jim, this is a question for you. I know when Bonnie and I got
634 *quotes from you to run the community years ago, it was for you to run the HOA and the CDD right?*

635

636 *Mr. Ward:* No. I don't do HOAs. I never have.

637

638 *Ms. Amanda Pathon:* Bonnie had something from you saying you would do it for the same price as –

639

640 *Mr. Ward:* Not from me for an HOA. I do not do HOAs.

641

642 *Ms. Amanda Pathon:* Are we allowed to have an HOA that's not actively collecting money?

643

644 *Mr. Ward:* This is a planned community so I'm guessing the original developer set up an HOA. It's
645 *probably been dormant for a long time.*

646

647 *Mr. Madeo:* Pete has been trying to reform it. That's all. Somebody has to start it.

648

649 Discussion ensued regarding the HOA; when the HOA stopped; and why the HOA ended. Much of this
650 discussion was (indecipherable) due to people speaking over one another.

651

652 *Mr. Madeo:* Pete has been talking and trying to form one. Nobody is saying anything. You want to be
653 *on the Board? When he gets everything ready and all your legal papers are done, he will reach out and*
654 *say we're going to have an election and that's it. But I think he should be involved because he has been*
655 *working on it out of his own time.*

656

657 Discussion continued regarding the HOA and other things. Most of this discussion was (indecipherable)
658 due to people speaking over one another.

659
660

EIGHTH ORDER OF BUSINESS

Public Comments

662
663

Public Comments: - Public comment period is for items NOT listed on the Agenda, and comments are limited to three (3) minutes per person and assignment of speaking time is not permitted; however, the Presiding Officer may extend or reduce the time for the public comment period consistent with Section 286.0114, Florida Statutes

667
668

NINTH ORDER OF BUSINESS

Adjournment

669
670

Mr. Ward adjourned the meeting at approximately 7:45 p.m.

672
673

On MOTION made by Dominick Madeo, seconded by Carlos Benhamu, and with all in favor, the Meeting was adjourned.

674
675

Belmont Lakes Community Development District

676
677

678
679

680
681

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

682

1 MINUTES OF LANDOWNERS’ MEETING
2 BELMONT LAKES
3 COMMUNITY DEVELOPMENT DISTRICT
4

5 The Landowners’ Meeting of the Belmont Lakes Community Development District was held on Thursday,
6 December 19, 2024, at 6:30 P.M. in the Community Room at Shenandoah Park, 14452 Shenandoah
7 Parkway, Davie, Florida 33325.
8

9 **Landowner Present:**

10
11 **Present:**

12 Dominic Madeo
13 Carlos Benhamu
14 Joseph Capuozzo
15 Thomas Pacchioli
16 Annette Buckley-Correa
17

Chairperson
Vice Chairperson
Assistant Secretary
Assistant Secretary
Assistant Secretary

18 **Also present were:**

19 James P. Ward
20 Cori Dissinger
21

District Manager
Administrative Assistant

22 **Audience:**

23 Fabiola Bigio Elibrahimi
24

25 All residents’ names were not included with the minutes. If a resident did not identify
26 themselves or the audio file did not pick up the name, the name was not recorded in these
27 minutes.
28

29
30 **PORTIONS OF THIS MEETING WERE TRANSCRIBED VERBATIM. ALL VERBATIM PORTIONS
31 WERE TRANSCRIBED IN *ITALICS*.**
32

33
34 **FIRST ORDER OF BUSINESS**

Call to Order

35
36 Mr. James Ward called the meeting to order at approximately 6:30 p.m. *For the record, I am Jim Ward,*
37 *District Manager of the District. I generally act as your Chairperson for the purpose of conducting today’s*
38 *meeting simply because all I’m doing is polling for nominations from the Board as to who you are*
39 *electing, so I will continue the meeting in that role.*
40

41
42 **SECOND ORDER OF BUSINESS**

Determination of the Number of Voting Units

43
44 *Mr. Ward indicated that the first item is the determination of voting units represented or assigned by*
45 *proxy, so what I’m going to ask you to do is raise your hand if you have a proxy or you are going to vote.*
46 *I’ll go down the line and I’ll ask that you state your name for the record and put on record the number of*
47 *proxies you hold, plus the vote that you have for your own personal lot.*

48 Mr. Thomas Pacchioli has 1 proxy, plus one vote.

49

50 Ms. Annette Buckley-Correa has 6 proxies and one vote.

51

52 Mr. Carlos Benhamu has 11 proxies and one vote.

53

54 Mr. Capuozzo has no proxies.

55

56 Mr. Madeo has 10 proxies and one vote.

57

58 *Mr. Ward indicated that he will ask for nominations for the position of Supervisors, there are three*
59 *positions up for Seats 3, 4 and 5, which are currently held by Carlos Benhamu, Annette Buckley-Correa,*
60 *and Tom Pacchioli, and will ask all of you for nominations from the floor as to whom you would like to*
61 *put in those three seats.*

62

63 Mr. Tom Pacchioli: I would like to nominate Carlos Benhamu, we call her "Fabi" Fabiola Bigio Elibrahimi
64 and myself (Tom Pacchioli).

65

66 *Mr. Ward asked Mr. Pacchioli for any other nominations and indicated that once the nominations are*
67 *over, we can't add people to the list at that point.*

68

69 *Mr. Ward asked Ms. Buckley-Correa are you going to nominate? Ms. Buckley-Correa asked to hold on a*
70 *moment, and let the next individual make their nominations.*

71

72 Mr. Benhamu nominates Carlos Benhamu, Tom Pacchioli and Fabiola Bigio Elibrahimi.

73

74 Mr. Capuozzo can't nominate anybody.

75

76 Mr. Madeo nominates Carlos Benhamu, Tom Pacchioli and Fabiola Bigio Elibrahimi.

77

78 Mr. Ward asked Ms. Buckley-Correa to go ahead and make her nominations; she indicated she would
79 like to nominate Richard Quadracci, Amanda Pathon and myself.

80

81 *Mr. Ward indicated that with that, he's going to hand them each ballots for individuals for Seats 3, 4 and*
82 *5, and ask that you fill out the ballots.*

83

84 Conversations ensued about the proxies and votes and what needs to be filled out and signed.

85

86 **THIRD ORDER OF BUSINESS**

Election of Supervisors

87

88 **a) Determination of the Number of Voting Units Represented or Assigned by Proxy**

89 **b) Nominations of Supervisors (One Position)**

90 **c) Casting of Ballots**

91 **d) Ballot Tabulations and Results**

92

93 Mr. Ward indicated the purpose of today's meeting was to elect three members to the Board.

94

- 95 Mr. Carlos Benhamu received 24 votes.
- 96 Ms. Annette Buckley-Correa received 7 votes.
- 97 Mr. Tom Pacchioli received 24 votes.
- 98 Fabiola Bigio Elibrahimi received 24 votes.
- 99 Richard Quadracci received 7 votes.
- 100 Amanda Pathon received 7 votes.

101
102 Therefore, Carlos Benhamu, Tom Pacchioli and Fabiola Bigio Elibrahimi will be sworn in as the three
103 members of the Board.

104

105

106 **FOURTH ORDER OF BUSINESS** **Landowners' Questions or Comments**

107

108 **Landowners' Questions or Comments**

109

110 Mr. Ward asked if there were any questions or comments; there were none.

111

112

113 **FIFTH ORDER OF BUSINESS** **Adjournment**

114

115 Mr. Ward adjourned the meeting at approximately 6:45 p.m.

116

117

118

119 Belmont Lakes Community Development District

120

121

122

123 _____
James P. Ward, Secretary

124 _____
Dominick Madeo, Chairperson

RESOLUTION 2025-6

THE RESOLUTION OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") AMENDING THE FISCAL YEAR 2025 BUDGET WHICH BEGAN ON OCTOBER 1, 2024, AND ENDS ON SEPTEMBER 30, 2025; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District previously adopted the Fiscal Year 2025 Budget; and

WHEREAS, the District desires to amend the adopted Fiscal Year 2025 Budget in accordance with Exhibit A attached hereto.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. INCORPORATION OF RECITALS. That the foregoing recitals are true and correct and incorporated herein as if written into this Section.

SECTION 2. AMENDMENT OF FISCAL YEAR 2025 BUDGET. The previously adopted Budget of the District is hereby amended in accordance with Exhibit A attached hereto and incorporated herein as if written into this Section.

SECTION 3. SUPPLEMENTAL APPROPRIATION. The District Manager shall have the authority within the General Fund to authorize the transfer of any appropriation or any portion thereof, provided such transfer does not have the effect of increasing the total budget appropriations (Expenses) for Fiscal Year 2025.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. CONFLICT. That all Sections or parts of Sections of any Resolutions, Agreements, or actions of the Board of Supervisors in conflict are hereby repealed to the extent of such conflict.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Belmont Lakes Community Development District.

PASSED AND ADOPTED by the Board of Supervisors of the Belmont Lakes Community Development District, Broward County, Florida this 16th day of January 2025.

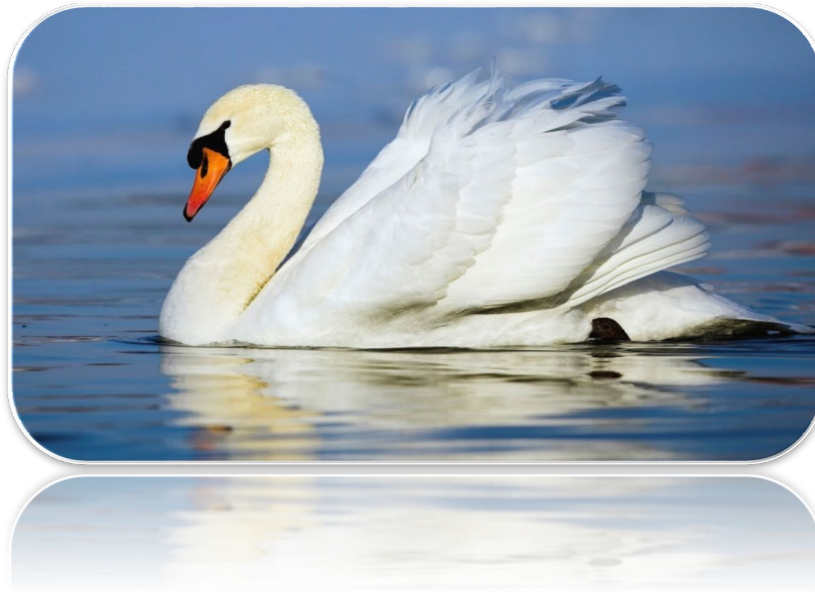
ATTEST:

**BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT



BUDGET - AMENDMENT #1

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC. 2301 NORTHEAST 37 STREET, FORT LAUDERDALE, FL. 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

Belmont Lakes Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	*Year End 09/30/2024 Actual	Actual at 1/9/25	Fiscal Year 2025 Budget	Amendment # 1	Fiscal Year 2025 Budget - REVISED	Notes
Revenues and Other Sources							
Carryforward	\$ -	\$ -		\$ -	\$ 93,423	\$ 93,423	Funds from FY 2024 for Landscaping
Interest Income - General Account	\$ -	\$ -		\$ -	\$ -	\$ -	
Assessment Revenue							
Assessments - On-Roll	\$ 227,651	\$ 220,098	\$ 161,797	\$ 227,651	\$ -	\$ 227,651	Assessments from Property Owners
Miscellaneous Revenue							
Envera Sticker's/Interest Income	\$ 700	\$ 1,094	\$ -	\$ 700	\$ -	\$ 700	
Total Revenue & Other Sources	\$ 228,351	\$ 221,192	\$ 161,797	\$ 228,351	\$ 93,423	\$ 321,774	
Appropriations							
Legislative							
Board of Supervisor's Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Statutory Required Fees (Waived)
Executive							
Professional - Management	\$ 15,500	\$ 14,858	\$ 4,167	\$ 15,500	\$ (3,000)	\$ 12,500	District Manager
Financial and Administrative							
Audit Services	\$ 4,750	\$ 6,200	\$ 1,000	\$ 4,750	\$ (750)	\$ 4,000	Statutory required audit - Yearly
Other Contractual Services							
Recording and Transcription	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transcription of Board Meetings (Incl in Mgt.)
Legal Advertising	\$ 650	\$ 2,272	\$ 635	\$ 650	\$ 800	\$ 1,450	Statutory Required Legal Advertising
Property Appraiser Fees	\$ 4,300	\$ 4,802	\$ 400	\$ 4,300	\$ -	\$ 4,300	Fees to place assessments on tax bills
Bank Service Fees	\$ 75	\$ -	\$ 140	\$ 75	\$ (75)	\$ -	Bank Monthly Service Fees
Travel and Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications and Freight Services							
Telephone	\$ -	\$ 1,451	\$ -	\$ -	\$ -	\$ -	
Postage, Freight & Messenger	\$ 200	\$ 142	\$ -	\$ 200	\$ -	\$ 200	Agenda Mailings and other Misc Mailings
Rentals and Leases							
Meeting Room Rental	\$ 100	\$ (25)	\$ -	\$ 100	\$ -	\$ 100	
Computer Services (Web Site)	\$ -	\$ 404	\$ -	\$ -	\$ -	\$ -	Statutory Maintenance of District Web Site
Insurance	\$ 11,000	\$ 14,473	\$ 12,985	\$ 11,500	\$ 1,485	\$ 12,985	General Liability and D&O Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ -	\$ 873	\$ 247	\$ -	\$ -	\$ -	Agenda books and copies
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal Services							
General Counsel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Counsel not on Retainer
Other General Government Services							
Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Engineer not on Retainer
Contingencies	\$ 750	\$ -	\$ -	\$ 750	\$ (750)	\$ -	Removed for FY 2025
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Not Applicable for FY 2025
Sub-Total	\$ 37,500	\$ 45,624	\$ 19,749	\$ 38,000	\$ (2,290)	\$ 35,710	
Public Safety (Guardhouse & Gates)							
Utility Services							
Electric	\$ 7,777	\$ 8,501	\$ 1,731	\$ 7,777	\$ -	\$ 7,777	Utility Services Guardhouse
Telephone/Internet	\$ 1,740	\$ -	\$ 253	\$ 1,740	\$ -	\$ 1,740	Internet Services for Gates
Entrance Gates							
Monitoring	\$ 22,727	\$ 22,694	\$ 6,974	\$ 22,727	\$ -	\$ 22,727	Envera Monitoring Contract
Repairs - Gates/Poles	\$ -	\$ 2,501	\$ 495	\$ -	\$ 2,500	\$ 2,500	Periodic Repairs
Gate - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Guardhouse							
Cleaning	\$ 1,950	\$ -	\$ -	\$ 1,950	\$ -	\$ 1,950	Periodic Maintenance
Repairs	\$ -	\$ -	\$ 6,581	\$ -	\$ 6,581	\$ 6,581	
Roadway							
Curbs/Gutters - Pressure Cleaning	\$ 4,469	\$ -	\$ 1,285	\$ 4,469	\$ 1,956	\$ 6,425	Periodic Service (Nov, Jan, April, July & Sept.)
Miscellaneous	\$ 500	\$ -	\$ -	\$ 500	\$ -	\$ 500	
Capital Outlay							
Guardhouse Painting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 39,163	\$ 33,696	\$ 17,319	\$ 39,163	\$ 11,037	\$ 50,200	

Belmont Lakes Community Development District
General Fund - Budget
Fiscal Year 2025

Description	Fiscal Year 2024 Budget	*Year End 09/30/2024 Actual	Actual at 1/9/25	Fiscal Year 2025 Budget	Amendment # 1	Fiscal Year 2025 Budget - REVISED	Notes
Lake, Lake Bank and Littoral Shelf Maintenance							
Repairs and Maintenance							
Aquatic Weed Control - Community	\$ 3,588	\$ 3,311	\$ 903	\$ 3,588	\$ 565	\$ 4,153	Monthly Maintenance
Aquatic Weed Control - 14th St	\$ -	\$ -	\$ -	\$ -	\$ 2,700	\$ 2,700	Monthly Maintenance
Lake Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Structures, Catch Basins & Outfalls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Gate Replacement - 14th St.	\$ -	\$ -	\$ 2,900	\$ -	\$ 2,900	\$ 2,900	Replace Broken Gates
Miscellaneous	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sub-Total	\$ 6,588	\$ 3,311	\$ 3,803	\$ 3,588	\$ 6,165	\$ 9,753	
Tennis Courts/Pickel Ball Courts							
Repairs & Maintenance							
Pressure Washing	\$ -	\$ 5,085	\$ -	\$ -	\$ 2,500	\$ 2,500	Periodic Maintenance
Capital Outlay							
Resurfacing Tennis to Pickel Ball Cts	\$ -	\$ -	\$ 26,692	\$ -	\$ 26,692	\$ 26,692	Resurfacing - One Tennis Court to two (2) Pickelball
Sub-Total	\$ -	\$ 5,085	\$ 26,692	\$ -	\$ 29,192	\$ 29,192	
Landscaping & Hardscape Maintenance							
Utility Services							
Electric	\$ -	\$ -	\$ 398	\$ -	\$ 1,200	\$ 1,200	
Repairs and Maintenance							
Landscaping							
Landscape Maintenance	\$ 78,000	\$ 84,307	\$ 7,613	\$ 80,340	\$ (5,227)	\$ 75,113	Two-Four times per month based on seasonal growth
Irrigation System	\$ 1,200	\$ -	\$ 3,350	\$ 1,200	\$ 3,000	\$ 4,200	Periodic Repairs/Maintenance
Annual Holiday Lights	\$ 4,000	\$ 5,130	\$ -	\$ 4,500	\$ 700	\$ 5,200	Annual Holiday Lights
Capital Outlay							
Landscaping Renovations	\$ 30,902	\$ -	\$ 102,100	\$ 30,902	\$ 71,198	\$ 102,100	Front Entrance, Shot Gun Rd & SW 14th St.
Fencing Renovations	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ (20,000)	\$ -	Line item moved to Landscaping Renovations
Sub-Total	\$ 134,102	\$ 89,437	\$ 113,461	\$ 136,942	\$ 50,871	\$ 187,813	
Reserves							
Extraordinary Capital/Operations	\$ 1,892	\$ -	\$ -	\$ 1,552	\$ (1,552)	\$ 0	Removed for FY 2025 - Re-evaluate in FY 2026
Other Fees and Charges							
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ 9,106	\$ -	\$ -	\$ 9,106	\$ -	\$ 9,106	Discount is 4% for November payment, plus TC/PA charge of 3% for fees to include assessments on Tax Bills
Total Appropriations	\$ 228,351	\$ 177,153	\$ 181,023	\$ 228,351	\$ 93,423	\$ 321,774	
Fund Balances:							
Change from Current Year Operations	\$ -	\$ 44,038	\$ (19,226)	\$ -	\$ (93,423)	\$ -	Cash Over (Short) at Fiscal Year End
Fund Balance - Beginning							
Reserve/Capital/Operations	\$ 28,039	\$ -	\$ -	\$ 74,106	\$ (74,106)	\$ -	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations	\$ 41,864	\$ -	\$ -	\$ 41,864	\$ (19,317)	\$ 22,548	Required to meet Cash Needs until Assessment Rec'd.
Total Fund Balance	\$ 69,904	\$ 114,419	\$ 95,192	\$ 115,971	\$ (93,423)	\$ 22,548	Total Cash Position
Assessment Rate	\$ 5,420.27			\$ 5,420.27			
Units Subject to Assessment	42			42			
Adopted Cap Rate	N/A			N/A			

*Per FY 2024 Audited Financial Statements

**BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Belmont Lakes Community Development District
Town of Davie, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Belmont Lakes Community Development District, Town of Davie, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2024, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

December 9, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Belmont Lakes Community Development District, Town of Davie, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$393,390.
- At September 30, 2024, the District's governmental fund reported ending fund balance of \$113,942, an increase of \$44,038 in comparison with the prior fiscal year. The total fund balance is non-spendable for deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

1) Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

2) Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains one governmental fund, the general fund, which is a major fund.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

3) Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

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

	NET POSITION SEPTEMBER 30,	
	2024	2023
Current and other assets	\$ 121,682	\$ 69,904
Capital assets, net of depreciation	279,448	329,254
Total assets	401,130	399,158
Current liabilities	7,740	-
Total liabilities	7,740	-
Net position		
Net investment in capital assets	279,448	329,254
Unrestricted	113,942	69,904
Total net position	\$ 393,390	\$ 399,158

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

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

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2024	2023
Revenues:		
Program revenues		
Charges for services	\$ 220,098	\$ 219,562
General revenues	1,094	704
Total revenues	<u>221,192</u>	<u>220,266</u>
Expenses:		
General government	74,355	72,230
Maintenance and operations	152,605	150,499
Interest	-	744
Total expenses	<u>226,960</u>	<u>223,473</u>
Change in net position	(5,768)	(3,207)
Net position - beginning	<u>399,158</u>	<u>402,365</u>
Net position - ending	<u>\$ 393,390</u>	<u>\$ 399,158</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024, was \$226,960. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised of assessments for the current fiscal year. In total, expenses, increased slightly from the prior fiscal year, the majority of the increase was the result of an increase in professional services including the landscape maintenance and repairs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

CAPITAL ASSETS ADMINISTRATION

At September 30, 2024, the District had \$1,441,251 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$1,161,803 has been taken, which resulted in a net book value of \$279,448. More detailed information about the District's capital assets is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Belmont Lakes Community Development District at the office of the District Manager, James P. Ward at 2301 Northeast 37th Street, Fort Lauderdale, FL 33308.

**BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

	Governmental Activities
ASSETS	
Cash	\$ 111,682
Deposits	10,000
Capital assets:	
Non-depreciable	195,570
Depreciable, net	83,878
Total assets	401,130
 LIABILITIES	
Accounts payable	7,740
Total liabilities	7,740
 NET POSITION	
Net investment in capital assets	279,448
Unrestricted	113,942
Total net position	\$ 393,390

See notes to the financial statements

**BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 74,355	\$ 74,355	\$ -
Maintenance and operations	152,605	145,743	(6,862)
Total governmental activities	226,960	220,098	(6,862)
General revenues:			
Unrestricted investment earnings			1,094
Total general revenues			1,094
Change in net position			(5,768)
Net position - beginning			399,158
Net position - ending			\$ 393,390

See notes to the financial statements

**BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024**

	Major Fund General	Total Governmental Funds
ASSETS		
Cash	\$ 111,682	\$ 111,682
Deposits	10,000	10,000
Total assets	\$ 121,682	\$ 121,682
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 7,740	\$ 7,740
Total liabilities	7,740	7,740
 Fund balances:		
Nonspendable:		
Deposits	10,000	10,000
Unassigned	103,942	103,942
Total fund balances	113,942	113,942
 Total liabilities and fund balances	 \$ 121,682	 \$ 121,682

See notes to the financial statements

**BELMONT LAKES
COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2024**

Fund balance - governmental funds \$ 113,942

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	1,441,251	
Accumulated depreciation	(1,161,803)	279,448

Net position of governmental activities		\$ 393,390
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See notes to the financial statements

**BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Major Fund General	Total Governmental Funds
REVENUES		
Assessments	\$ 220,098	\$ 220,098
Interest and other revenues	1,094	1,094
Total revenues	221,192	221,192
EXPENDITURES		
Current:		
General government	74,355	74,355
Maintenance and operations	102,799	102,799
Total expenditures	177,154	177,154
Excess (deficiency) of revenues over (under) expenditures	44,038	44,038
Fund balances - beginning	69,904	69,904
Fund balances - ending	\$ 113,942	\$ 113,942

See notes to the financial statements

**BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

Net change in fund balances - total governmental funds \$ 44,038

Amounts reported for governmental activities in the statement of activities are different because:

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Depreciation of capital assets	(49,806)
Change in net position of governmental activities	\$ (5,768)

See notes to the financial statements

**BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Belmont Lakes Community Development District ("District") was created on November 6, 1996, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by The Town of Davie Ordinance 96-43. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of four members. The owners of the property within the District elect the Supervisors on an at large basis. Ownership of land within the District entitles the owner to one vote per acre. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Approving the hiring and firing of key personnel.
4. Financing improvements.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on certain land and all platted lots within the District. Assessments are levied each November 1 on property of record as of the previous January. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental fund:

General Fund

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

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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

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

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

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

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

Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Improvements & Infrastructure	25
Security Monitoring System	7

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

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

The District can establish limitations on the use of fund balance as follows:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 195,570	\$ -	\$ -	\$ 195,570
Total capital assets, not being depreciated	195,570	-	-	195,570
Capital assets, being depreciated				
Improvements & Infrastructure	1,178,457	-	-	1,178,457
Security Monitoring System	67,224	-	-	67,224
Total capital assets, being depreciated	1,245,681	-	-	1,245,681
Less accumulated depreciation for:				
Improvements & Infrastructure	1,060,606	47,138	-	1,107,744
Security Monitoring System	51,391	2,668	-	54,059
Total accumulated depreciation	1,111,997	49,806	-	1,161,803
Total capital assets, being depreciated, net	133,684	(49,806)	-	83,878
Governmental activities capital assets, net	\$ 329,254	\$ (49,806)	\$ -	\$ 279,448

Depreciation expense was charged to the maintenance function.

NOTE 6 – MANAGEMENT COMPANY

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

NOTE 7 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Maintenance Assessments	\$ 218,545	\$ 220,098	\$ 1,553
Interest and other Revenues	700	1,094	394
Total revenues	219,245	221,192	1,947
EXPENDITURES			
Current:			
General government	73,744	74,355	(611)
Maintenance	145,501	102,799	42,702
Total expenditures	219,245	177,154	42,091
Excess (deficiency) of revenues over (under) expenditures	\$ -	44,038	\$ 44,038
Fund balances - beginning		69,904	
Fund balances - ending		\$ 113,942	

See notes to required supplementary information

**BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

**BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT
TOWN OF DAVIE, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	14
Employee compensation	\$0
Independent contractor compensation	\$172,201
Construction projects to begin on or after October 1; (\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$5,420.27
Special assessments collected	\$220,098
Outstanding Bonds:	Not applicable



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

To the Board of Supervisors
Belmont Lakes Community Development District
Town of Davie, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Belmont Lakes Community Development District, Town of Davie, Florida ("District") as of and for the fiscal year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated December 9, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

December 9, 2024



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

To the Board of Supervisors
Belmont Lakes Community Development District
Town of Davie, Florida

We have examined Belmont Lakes Community Development District, Town of Davie, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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

December 9, 2024



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Belmont Lakes Community Development District
Town of Davie, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Belmont Lakes Community Development District, Town of Davie, Florida ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated December 9, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 9, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Belmont Lakes Community Development District, Town of Davie, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

December 9, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2023.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2024.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2024.

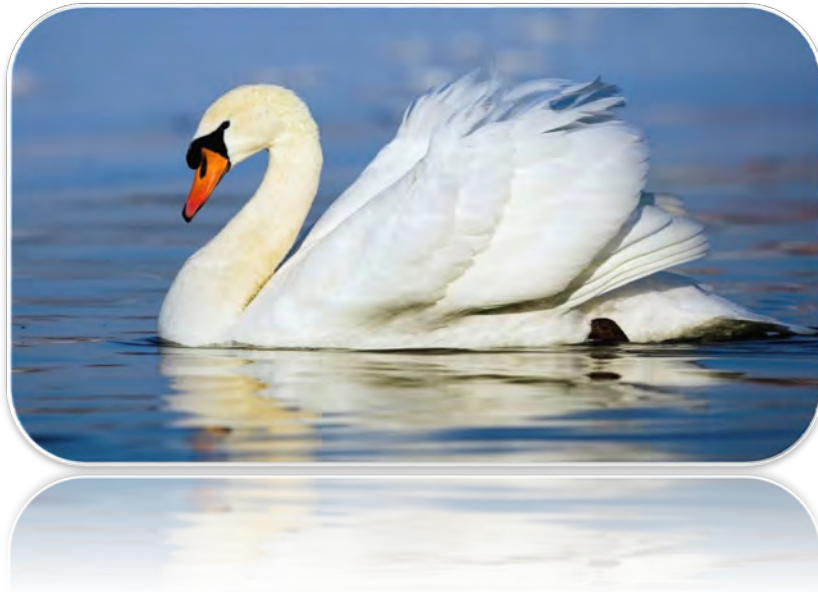
4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2024. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 21.

BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2024

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

JPWard and Associates, LLC

Community Development District Advisors

Belmont Lakes Community Development District

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<i>Statement of Revenue, Expenditures and Changes in Fund Balance</i>	
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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Belmont Lakes Community Development District
Balance Sheet
for the Period Ending October 31, 2024

	Funds		Account Groups	Totals (Memorandum Only)
	General Fund		General Fixed Assets	
Assets				
Cash and Investments				
General Fund - Invested Cash	\$ 71,031		\$ -	\$ 71,031
Due from Other Funds				
Accrued Interest Receivable	-		-	-
Accounts Receivable	-		-	-
Prepaid Expenses/Deposits	-		-	-
Investment in General Fixed Assets (net of depreciation)	-		279,448	279,448
Total Assets	\$ 71,031		\$ 279,448	\$ 350,479
Liabilities				
Accounts Payable	\$ -		\$ -	\$ -
Due to Other Funds	-		-	-
Total Liabilities	\$ -		\$ -	\$ -
Fund Equity and Other Credits				
Investment in General Fixed Assets	-		279,448	279,448
Fund Balance				
Reserved				
Beginning: October 1, 2024 (Unaudited)	-		-	-
Results from Current Operations	-		-	-
Unreserved				
Beginning: October 1, 2024 (Unaudited)	114,732		-	114,732
Results from Current Operations	(43,700)		-	(43,700)
Total Fund Equity and Other Credits	\$ 71,031		\$ 279,448	\$ 350,479
Total Liabilities, Fund Equity and Other Credits	\$ 71,031		\$ 279,448	\$ 350,479

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Total	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 60,252	0%
Interest				
Interest - General Checking	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - Uniform Method	61	61	227,651	0%
Other Income	-	-	700	0%
Total Revenue and Other Sources:	\$ 61	\$ 61	\$ 288,603	0%
Expenditures and Other Uses				
Legislative				
Board of Supervisors' Fees	-	-	\$ -	N/A
Executive				
Professional Management	1,042	1,042	\$ 12,500	8%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Other Contractual Services				
Legal Advertising	-	-	1,450	0%
Property Appraiser & Tax Collector Fees	-	-	4,300	0%
Bank Service Fees	140	140	-	N/A
Communications & Freight Services				
Postage, Freight & Messenger	-	-	200	0%
Rentals and Leases				
Meeting Room Rental	-	-	100	0%
Computer Services (Web Site)	-	-	-	N/A
Insurance	12,985	12,985	12,985	100%

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Total	Total Annual Budget	% of Budget
Subscription and Memberships	-	-	175	0%
Printing and Binding	-	-	-	N/A
Legal Services				
Legal - General Counsel	-	-	-	N/A
Other General Government Services				
Engineering Services - General Fund	-	-	-	N/A
Public Safety (Guardhouse & Gates)				
Utility Services				
Electric				
Electric - Guardhouse	56	56	631	9%
Electric - Street Lights	457	457	5,522	8%
Electric - Gate	32	32	369	9%
Telephone/Internet	-	-	1,740	0%
Entrance Gates				
Monitoring	1,744	1,744	22,727	8%
Repairs - Gates/Poles	90	90	2,500	4%
Gate - Capital Outlay	-	-	-	N/A
Guardhouse				
Cleaning	-	-	1,950	0%
Repairs	461	461	-	N/A
Roadway				
Curbs/Gutters-Pressure Cleaning	-	-	4,469	0%
Miscellaneous	-	-	500	0%
Capital Outlay				
Guardhouse Painting	-	-	-	N/A

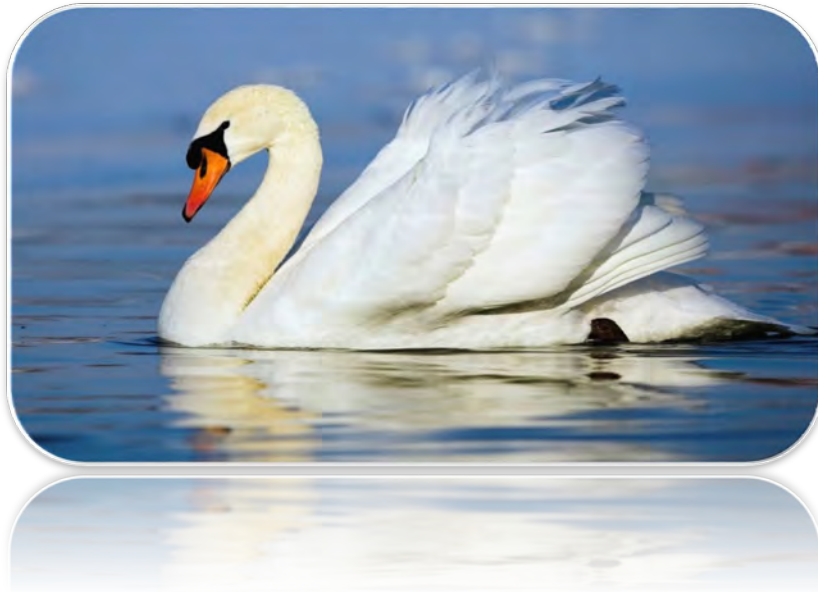
Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Total	Total Annual Budget	% of Budget
Lake, Lake Bank and Littoral Shelf Maintenance				
Repairs and Maintenance				
Aquatic Weed Control - Community	-	-	3,588	0%
Aquatic Weed Control - 14th Street	-	-	2,700	0%
Lake Bank Maintenance	-	-	-	N/A
Structures, Catch Basins & Outfalls	-	-	-	N/A
Gate Replacement - 14th Street	2,900	2,900	2,900	100%
Miscellaneous	-	-	-	N/A
Tennis Courts/Pickelball Courts				
Repairs and Maintenance				
Pressure Washing	-	-	2,500	0%
Capital Outlay				
Resurfacing Tennis to Pickelball Courts	18,750	18,750	25,000	75%
Landscaping and Hardscape Maintenance				
Utility Services				
Electric - Pumps	143	143	1,255	11%
Repairs and Maintenance				
Landscaping				
Landscape Maintenance	2,475	2,475	26,000	10%
Landscape Trimming	1,000	1,000	12,000	8%
Tree Trimming	-	-	20,000	0%
Landscape Replacements	-	-	-	N/A
Mulch Installation	-	-	13,680	0%
Annuals	625	625	1,250	50%
Irrigation System	-	-	1,200	0%

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Total	Total Annual Budget	% of Budget
Annual Holiday Lights	-	-	4,500	0%
Fertilization	863	863	3,450	25%
Capital Outlay				
Landscaping Renovations	-	-	63,356	0%
Fencing Renovations	-	-	20,000	0%
Other Fees and Charges				
Discounts, Tax Coll Fee & Prop Appraiser Fee	-	-	9,106	0%
Total Expenditures and Other Uses:	\$ 43,761	\$ 43,761	\$ 288,603	15%
Net Increase/ (Decrease) in Fund Balance	(43,700)	(43,700)		
Fund Balance - Beginning	114,732	114,732		
Fund Balance - Ending	\$ 71,031	\$ 71,031	\$ -	

BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - NOVEMBER 2024

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

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Community Development District Advisors

Belmont Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Belmont Lakes Community Development District
Balance Sheet
for the Period Ending November 30, 2024

	Funds		Account Groups	Totals (Memorandum Only)
	General Fund		General Fixed Assets	
Assets				
Cash and Investments				
General Fund - Invested Cash	\$ 113,691		\$ -	\$ 113,691
Due from Other Funds				
Accrued Interest Receivable	-		-	-
Accounts Receivable	-		-	-
Prepaid Expenses/Deposits	-		-	-
Investment in General Fixed Assets (net of depreciation)	-		279,448	279,448
Total Assets	\$ 113,691		\$ 279,448	\$ 393,139
Liabilities				
Accounts Payable	\$ -		\$ -	\$ -
Due to Other Funds	-		-	-
Total Liabilities	\$ -		\$ -	\$ -
Fund Equity and Other Credits				
Investment in General Fixed Assets	-		279,448	279,448
Fund Balance				
Reserved				
Beginning: October 1, 2024 (Unaudited)	-		-	-
Results from Current Operations	-		-	-
Unreserved				
Beginning: October 1, 2024 (Unaudited)	113,942		-	113,942
Results from Current Operations	(251)		-	(251)
Total Fund Equity and Other Credits	\$ 113,691		\$ 279,448	\$ 393,139
Total Liabilities, Fund Equity and Other Credits	\$ 113,691		\$ 279,448	\$ 393,139

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Total	Total Annual Budget	% of Budget
Revenue and Other Sources					
Carryforward	\$ -	\$ -	\$ -	\$ 67,108	0%
Interest					
Interest - General Checking	-	-	-	-	N/A
Special Assessment Revenue					
Special Assessments - Uniform Method	61	53,343	53,404	227,651	23%
Other Income	-	-	-	700	0%
Total Revenue and Other Sources:	\$ 61	\$ 53,343	\$ 53,404	\$ 295,459	18%
Expenditures and Other Uses					
Legislative					
Board of Supervisors' Fees	-	-	-	\$ -	N/A
Executive					
Professional Management	1,042	1,042	2,083	\$ 12,500	17%
Financial and Administrative					
Audit Services	-	-	-	4,000	0%
Other Contractual Services					
Legal Advertising	-	-	-	1,450	0%
Property Appraiser & Tax Collector Fees	-	-	-	4,300	0%
Bank Service Fees	140	-	140	-	N/A
Communications & Freight Services					
Postage, Freight & Messenger	-	-	-	200	0%
Rentals and Leases					
Meeting Room Rental	-	-	-	100	0%
Computer Services (Web Site)	-	-	-	-	N/A
Insurance	12,985	-	12,985	12,985	100%

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Total	Total Annual Budget	% of Budget
Subscription and Memberships	-	175	175	175	100%
Printing and Binding	-	-	-	-	N/A
Legal Services					
Legal - General Counsel	-	-	-	-	N/A
Other General Government Services					
Engineering Services - General Fund	-	-	-	-	N/A
Public Safety (Guardhouse & Gates)					
Utility Services					
Electric					
Electric - Guardhouse	56	50	106	631	17%
Electric - Street Lights	457	-	457	5,522	8%
Electric - Gate	32	32	64	369	17%
Telephone/Internet	-	-	-	1,740	0%
Entrance Gates					
Monitoring	1,744	1,744	3,487	22,727	15%
Repairs - Gates/Poles	90	-	90	2,500	4%
Gate - Capital Outlay	-	-	-	-	N/A
Guardhouse					
Cleaning	-	-	-	1,950	0%
Repairs	461	-	461	5,700	8%
Roadway					
Curbs/Gutters-Pressure Cleaning	-	-	-	5,625	0%
Miscellaneous	-	-	-	500	0%
Capital Outlay					
Guardhouse Painting	-	4,882	4,882	-	N/A

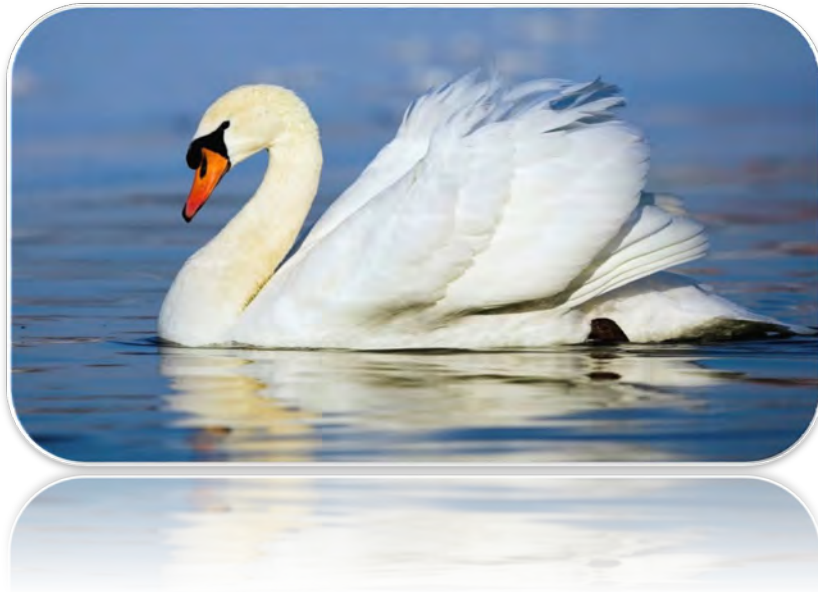
Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Total	Total Annual Budget	% of Budget
Lake, Lake Bank and Littoral Shelf Maintenance					
Repairs and Maintenance					
Aquatic Weed Control - Community	-	602	602	3,588	17%
Aquatic Weed Control - 14th Street	-	-	-	2,700	0%
Lake Bank Maintenance	-	-	-	-	N/A
Structures, Catch Basins & Outfalls	-	-	-	-	N/A
Gate Replacement - 14th Street	2,900	-	2,900	2,900	100%
Miscellaneous	-	-	-	-	N/A
Tennis Courts/Pickelball Courts					
Repairs and Maintenance					
Pressure Washing	-	1,285	1,285	2,500	51%
Capital Outlay					
Resurfacing Tennis to Pickelball Courts	18,750	-	18,750	25,000	75%
Landscaping and Hardscape Maintenance					
Utility Services					
Electric					
Electric - Pumps	143	83	226	1,255	18%
Repairs and Maintenance					
Landscaping					
Landscape Maintenance	2,475	-	2,475	26,000	10%
Landscape Trimming	1,000	-	1,000	12,000	8%
Tree Trimming	-	-	-	20,000	0%
Landscape Replacements	-	-	-	-	N/A
Mulch Installation	-	-	-	13,680	0%
Annuals	625	-	625	1,250	50%

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through November 30, 2024

Description	October	November	Total	Total Annual Budget	% of Budget
Irrigation System	-	-	-	1,200	0%
Annual Holiday Lights	-	-	-	4,500	0%
Fertilization	863	-	863	3,450	25%
Capital Outlay					
Landscaping Renovations	-	-	-	63,356	0%
Fencing Renovations	-	-	-	20,000	0%
Other Fees and Charges					
Discounts, Tax Coll Fee & Prop Appraiser Fee	-	-	-	9,106	0%
Total Expenditures and Other Uses:	\$ 43,761	\$ 9,894	\$ 53,655	\$ 295,459	18%
Net Increase/ (Decrease) in Fund Balance	(43,700)	43,449	(251)		
Fund Balance - Beginning	113,942	70,242	113,942		
Fund Balance - Ending	\$ 70,242	\$ 113,691	\$ 113,691	\$ -	

BELMONT LAKES COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - DECEMBER 2024

FISCAL YEAR 2025

PREPARED BY:

JPWARD & ASSOCIATES, LLC, 2301 NORTHEAST 37TH STREET, FORT LAUDERDALE, FL 33308

T: 954-658-4900 E: JimWard@JPWardAssociates.com

JPWard and Associates, LLC

Community Development District Advisors

Belmont Lakes Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Belmont Lakes Community Development District
Balance Sheet
for the Period Ending December 31, 2024

	Funds		Account Groups	Totals (Memorandum Only)
	General Fund		General Fixed Assets	
Assets				
Cash and Investments				
General Fund - Invested Cash	\$ 97,716		\$ -	\$ 97,716
Due from Other Funds				
Accrued Interest Receivable	-		-	-
Accounts Receivable	-		-	-
Prepaid Expenses/Deposits	-		-	-
Investment in General Fixed Assets (net of depreciation)	-		279,448	279,448
Total Assets	\$ 97,716		\$ 279,448	\$ 377,164
Liabilities				
Accounts Payable	\$ -		\$ -	\$ -
Due to Other Funds	-		-	-
Total Liabilities	\$ -		\$ -	\$ -
Fund Equity and Other Credits				
Investment in General Fixed Assets	-		279,448	279,448
Fund Balance				
Reserved				
Beginning: October 1, 2024 (Unaudited)	-		-	-
Results from Current Operations	-		-	-
Unreserved				
Beginning: October 1, 2024 (Unaudited)	113,942		-	113,942
Results from Current Operations	(16,226)		-	(16,226)
Total Fund Equity and Other Credits	\$ 97,716		\$ 279,448	\$ 377,164
Total Liabilities, Fund Equity and Other Credits	\$ 97,716		\$ 279,448	\$ 377,164

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2024

Description	October	November	December	Total	Total Annual Budget	% of Budget
Revenue and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ 67,108	0%
Interest						
Interest - General Checking	-	-	-	-	-	N/A
Special Assessment Revenue						
Special Assessments - Uniform Method	61	53,343	108,392	161,797	227,651	71%
Other Income	-	-	-	-	700	0%
Total Revenue and Other Sources:	\$ 61	\$ 53,343	\$ 108,392	\$ 161,797	\$ 295,459	55%
Expenditures and Other Uses						
Legislative						
Board of Supervisors' Fees	-	-	-	-	\$ -	N/A
Executive						
Professional Management	1,042	1,042	1,042	3,125	\$ 12,500	25%
Financial and Administrative						
Audit Services	-	-	1,000	1,000	4,000	25%
Other Contractual Services						
Legal Advertising	-	-	635	635	1,450	44%
Property Appraiser & Tax Collector Fees	-	-	400	400	4,300	9%
Bank Service Fees	140	-	-	140	-	N/A
Communications & Freight Services						
Postage, Freight & Messenger	-	-	-	-	200	0%
Rentals and Leases						
Meeting Room Rental	-	-	-	-	100	0%
Computer Services (Web Site)	-	-	-	-	-	N/A
Insurance	12,985	-	-	12,985	12,985	100%

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2024

Description	October	November	December	Total	Total Annual Budget	% of Budget
Subscription and Memberships	-	175	-	175	175	100%
Printing and Binding	-	-	247	247	-	N/A
Legal Services						
Legal - General Counsel	-	-	-	-	-	N/A
Other General Government Services						
Engineering Services - General Fund	-	-	-	-	-	N/A
Public Safety (Guardhouse & Gates)						
Utility Services						
Electric						
Electric - Guardhouse	56	50	48	154	631	24%
Electric - Street Lights	457	-	914	1,370	5,522	25%
Electric - Gate	32	32	32	96	369	26%
Telephone/Internet	-	-	253	253	1,740	15%
Entrance Gates						
Monitoring	1,744	1,744	1,744	5,231	22,727	23%
Repairs - Gates/Poles	90	-	405	495	2,500	20%
Gate - Capital Outlay	-	-	-	-	-	N/A
Guardhouse						
Cleaning	-	-	-	-	1,950	0%
Repairs	461	-	1,238	1,699	5,700	30%
Roadway						
Curbs/Gutters-Pressure Cleaning	-	-	-	-	5,625	0%
Miscellaneous	-	-	-	-	500	0%
Capital Outlay						
Guardhouse Painting	-	4,882	-	4,882	-	N/A

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2024

Description	October	November	December	Total	Total Annual Budget	% of Budget
Lake, Lake Bank and Littoral Shelf Maintenance						
Repairs and Maintenance						
Aquatic Weed Control - Community	-	602	301	903	3,588	25%
Aquatic Weed Control - 14th Street	-	-	-	-	2,700	0%
Lake Bank Maintenance	-	-	-	-	-	N/A
Structures, Catch Basins & Outfalls	-	-	-	-	-	N/A
Gate Replacement - 14th Street	2,900	-	-	2,900	2,900	100%
Miscellaneous	-	-	-	-	-	N/A
Tennis Courts/Pickelball Courts						
Repairs and Maintenance						
Pressure Washing	-	1,285	-	1,285	2,500	51%
Capital Outlay						
Resurfacing Tennis to Pickelball Courts	18,750	-	7,942	26,692	25,000	107%
Landscaping and Hardscape Maintenance						
Utility Services						
Electric						
Electric - Pumps	143	83	68	294	1,255	23%
Repairs and Maintenance						
Landscaping						
Landscape Maintenance	2,475	-	1,650	4,125	26,000	16%
Landscape Trimming	1,000	-	1,000	2,000	12,000	17%
Tree Trimming	-	-	-	-	20,000	0%
Landscape Replacements	-	-	-	-	-	N/A
Mulch Installation	-	-	-	-	13,680	0%
Annuals	625	-	-	625	1,250	50%

Belmont Lakes Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through December 31, 2024

Description	October	November	December	Total	Total Annual Budget	% of Budget
Irrigation System	-	-	3,350	3,350	1,200	279%
Annual Holiday Lights	-	-	-	-	4,500	0%
Fertilization	863	-	-	863	3,450	25%
Capital Outlay						
Landscaping Renovations	-	-	100,400	100,400	63,356	158%
Fencing Renovations	-	-	1,700	1,700	20,000	9%
Other Fees and Charges						
Discounts, Tax Coll Fee & Prop Appraiser Fee	-	-	-	-	9,106	0%
Total Expenditures and Other Uses:	\$ 43,761	\$ 9,894	\$ 124,367	\$ 178,023	\$ 295,459	60%
Net Increase/ (Decrease) in Fund Balance	(43,700)	43,449	(15,975)	(16,226)		
Fund Balance - Beginning	113,942	70,242	113,691	113,942		
Fund Balance - Ending	\$ 70,242	\$ 113,691	\$ 97,716	\$ 97,716	\$ -	