

Esplanade at Wellen Park

Community Development District

Meeting Agenda

May 12, 2026

PFM Management Services LLC

2301 N.E. 37th Street

Fort Lauderdale, Florida 33308

Phone: (954) 658-4900

ESPLANADE AT WELLEN PARK
Community Development District

LOCATION: Offices of Taylor Morrison
551 N. Cattlemen Road, Suite 200
Sarasota, Florida 34232

DATE: May 12, 2026

TIME: 1:15 PM

MEETING AGENDA

Board of Supervisors

Ron Schwied, Vice Chairman
Bryan Hughes, Assistant Secretary
Adam Dirkhising, Assistant Secretary

James P. Ward, District Manager
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
wardj@pfm.com
Phone: (954) 658-4900

The Public is provided with 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 unless further time is granted by the Presiding Officer. All remarks shall be addressed to the Board as a body and not to any member of the Board or staff. Please state your name and the name of the entity represented (if applicable) and the item on the agenda to be addressed.

Pursuant to Florida Statutes 286.0105, if a person decided to appeal any decision made by the body with respect to any matter considered at such meeting, he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes testimony and evidence upon which the appeal is to be based.

Meeting Link: <https://districts.webex.com/districts/j.php?MTID=m6c57fbf382438c7342a1a47eb597f14b>

✓ Phone: (408) 418-9388 Code: 2339 948 5919 Event Password: Jpward

MAY, 2026

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AGENDA

1. Call to Order & Roll Call
2. Acceptance of the Resignations of Mr. John Wollard from Seat 1, which became effective May 1, 2026, whose term is set to expire November 2029, and Mr. Eric van Schaik from Seat 5, which became effective May 8, 2026, whose term is set to expire November 2027. Discussion of individuals to fill Seat 1 and Seat 5.
 - I. Appointment of individuals to fill Seat 1 and Seat 5
 - II. Oath of Office
 - III. Guide to the Sunshine Law and Code of Ethics for Public Employees
 - IV. Sample of E-filed Form 1 - Statement of Financial Interests.

Pages 6-47

3. Consideration of **Resolution 2026-7**, a Resolution of the Board of Supervisors re-designating the officers of the Esplanade at Wellen Park Community Development District.

Pages 48-49

4. Minutes:
 - I. March 10, 2026 - Regular Meeting.

Pages 50-52

5. Consideration of **Resolution 2026-8**, a Resolution of the Esplanade at Wellen Park Community Development District confirming and approving the actions of the Chairman and District Staff regarding the acquisition of certain Earthwork Improvements; and addressing severability and an effective date.

Pages 53-70

6. Staff Reports.
 - I. District Attorney
 - II. District Engineer
 - III. District Manager
 - a) Supervisor of Elections Qualified Elector Report dated April 15, 2026
 - b) **Important Meeting Dates for Fiscal Year 2026:**
 - Tuesday, June 9, 2026 - Public Hearing: Budget for FY 2027.
 - c) Financial Report for the period ending March 31, 2026 (unaudited).
 - d) Financial Report for the period ending April 30, 2026 (unaudited).

Pages 71-86

7. Supervisors Requests.

8. Public Comments.

These are limited to three (3) minutes and individuals are permitted to speak on items not included in the agenda.

9. Adjournment.

AGENDA

Meeting Schedule - FY 2026

Tuesday, October 14, 2025	Tuesday, November 11, 2025
Tuesday, December 9, 2025	Tuesday, January 13, 2026
Tuesday, February 12, 2026	Tuesday, March 10, 2026
Tuesday, April 14, 2026	<u>Tuesday, May 12, 2026</u>
Tuesday, June 9, 2026	Tuesday, July 14, 2026
Tuesday, August 11, 2026	Tuesday, September 8, 2026

This portion of the agenda is provided for a more comprehensive explanation of the items for consideration by the Board of Supervisors during the meeting.

Item 2: Minutes - March 10, 2026 - Regular Meeting.

Item 3: The next item is administrative in nature and is to accept the Resignations of Mr. John Wollard from Seat 1, which became effective May 1, 2026, whose term is set to expire November 2029, and Mr. Eric van Schaik from Seat 5, which became effective May 8, 2026, whose term is set to expire November 2027.

The District's Charter, Chapter 190 F.S. provides the mechanism for which to replace a member who has resigned. Essentially, the remaining members, by majority vote of the Board of Supervisors have the sole responsibility for filling the unexpired term of office of the resigning member. Once the Board appoints an individual to fill the seat, Mr. Ward will make arrangements to swear those individuals into office.

The newly appointed Board Members must file a Form 1 - Statement of Financial Interests, which must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board.

Additionally, if the newly appointed Board member currently sits as a member of any other Community Development District Board, they must amend their current Form 1 - Statement of Financial Interests to now include the Esplanade at Wellen Park Community Development District. The amended form must be filed with the Florida Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors.

AGENDA

Item 4: **Resolution 2026-4** is a Resolution re-designating the officers of the Esplanade at Wellen Park Community Development District.

The current Officers of the District are as follows:

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	VACANT
VICE-CHAIRPERSON	RON SCHWEID
ASSISTANT SECRETARY	ADAM DIRKHISING
ASSISTANT SECRETARY	BRIAN HUGHES
ASSISTANT SECRETARY	VACANT
SECRETARY & TREASURER	JAMES P. WARD

Item 4: **Resolution 2026-8**, a Resolution of the Esplanade at Wellen Park Community Development District confirming and approving the actions of the Chairman and District Staff regarding the acquisition of certain Earthwork Improvements; and addressing severability and an effective date.

Item 5: Staff Reports: - Staff Reports are an opportunity to communicate to the Board of Supervisors on matters that did not require Board action or that did not appear on the Agenda and the Professional Staff deemed this to be of a matter that was to be brought to the attention for action or informational purposes of the Board of Supervisors before the ensuing Board of Supervisors Meeting.

Cori Dissinger

From: James Ward [C]
Sent: Thursday, April 23, 2026 11:43 AM
To: Cori Dissinger
Subject: FW: John Wollard Resignation

See below – we will now have to have these meetings to replace john

Jim

James P. Ward
District Manager

PFM Financial Advisors LLC
Wardj@pfm.com | **phone & text 954.658.4900** | **web pfm.com**
3501 Quadrangle Boulevard | Suite 270 | Orlando, Florida 32817



From: John Wollard <jwollard@taylormorrison.com>
Sent: Wednesday, April 22, 2026 8:44 AM
To: James Ward [C] <wardj@pfm.com>
Subject: John Wollard Resignation

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

Jim,
My last day with Taylor Morrison will be next Friday 5/1/26. As such, please accept this email as resignation from the following boards:

LT Ranch CDD
LT Ranch South CDD
Esplanade at Wellen Park CDD

If you can please remind me who is already on each of these boards, I can help find the backfill for each seat.

Thank you for all your help over the years. I look forward to working with you and the PFM team in the near future once I get situated in my new role.

John Wollard

VP, Land Development | Sarasota Division

T: +19415541034 | jwollard@taylormorrison.com
M: +19413136007 | www.taylormorrison.com





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*Taylor Morrison received the highest numerical score in the proprietary Lifestory Research 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025 America's Most Trusted® Home Builder study. Your experiences may vary. Visit www.lifestoryresearch.com for details. Forbes 2025 Most Trusted Companies in America and America's Best Companies are created via an independent survey of consumers. Visit www.forbes.com/lists/most-trusted-companies and www.forbes.com/lists/best-companies for details. Equal Housing Builder.

From: [Eric van Schaik](#)
To: [James Ward \[C\]](#)
Cc: [Cori Dissinger](#)
Subject: Board Of Supervisors Resignation - Esp Wellen Park CDD
Date: Thursday, April 30, 2026 4:03:56 PM
Attachments: [logo_a17af0dc-c052-4f2e-bce5-923961899a82.png](#)
[logo-2_9f6a9e4d-394e-4aa7-9805-3e284132ecfa.png](#)
[logo1_a9675785-c650-4ddd-a68e-ad89a98cceb2.png](#)

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

I'm writing to let you know that my last day with Taylor Morrison is 5/8/2026 and I am therefore resigning from my position on the Board of Supervisors for the Esplanade at Wellen Park CDD. My personal email is ericjvanschaik@gmail.com

Thank you,

Eric van Schaik

VP, Finance | Sarasota Division

T: +19412349685

M: +18588484397

EvanSchaik@taylormorrison.com

www.taylormorrison.com



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*Taylor Morrison received the highest numerical score in the proprietary Lifestory Research 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025 America's Most Trusted® Home Builder study. Your experiences may vary. Visit www.lifestoryresearch.com for details. Forbes 2025 Most Trusted Companies in America and America's Best Companies are created via an independent survey of consumers. Visit www.forbes.com/lists/most-trusted-companies and www.forbes.com/lists/best-companies for details. Equal Housing Builder.

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 **Esplanade at Wellen Park 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 **Esplanade at Wellen Park Community Development District**, Sarasota 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 _____, 2026, 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**

2026

State of Florida COMMISSION ON ETHICS

Jon M. Philipson, Chair
Tampa

Joseph Oglesby, Vice Chair
Tallahassee

Paul D. Bain
Tampa

Michael H. Hellman
Miami

Laird A. Lile
Naples

Jeremy M. Rodgers
Tallahassee

Abbey L. Stewart
Tallahassee

Linda Stewart
Orlando

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 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. Stolen Valor

A candidate, an elected public officer, an appointed public officer, or a public employee may not, for the **purpose of material gain**, knowingly misrepresent their military service or a decoration, medal title, honor, awarded qualification or military occupational specialty from the Armed Forces of the United States.

Candidates, elected public officers, appointed public officers, and public employees are also prohibited, for the purpose of material gain, from knowingly making false statements or misrepresenting active service in the Armed Forces of the United States during a wartime era, regardless of whether there was a declared war, or service in combat operations in a warzone, including misrepresentations or false statement of being a prisoner of war.

A candidate elected public officer, appointed public officer or a public employee may not, for the purpose of material gain, wear the uniform or any medal or insignia authorized for use by members or veterans of the Armed Forces of the United States that he or she is not authorized to wear.

2. 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.]

3. 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.]

4. 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.]

5. 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.]

6. 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.]

7. 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. Standards of Conduct for Officers and Employees of Entities Serving as Chief Administrative Officers of Political Subdivisions

The officers, directors, and chief executive officer of a business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any employee of that business entity who is acting as the chief administrative or executive officer or employee of the political subdivision, are public officers and employees subject to the following standards of conduct:

- i. Section 112.313, and their “agency” is the political subdivision. However, the contract allowing the business entity to serve as the chief executive or administrative officer of the political subdivision is not deemed to violate the prohibitions against doing business with one’s own agency [Sec. 112.313(3), Fla. Stat.] and conflicting employment and contractual relationships [Sec. 112.313(7)(a), Fla. Stat.];
- ii. The Form 1 financial disclosure requirement for “local officers” [Sec. 112.3145, Fla. Stat.];
- iii. And the Form 9 and the Form 10 gift disclosure requirements for “reporting individuals” [Secs. 112.3148 & 112.3149, Fla. Stat.]. [Sec. 112.3136, Fla. Stat.]

E. Post Office Holding and Employment (Revolving Door) Restrictions

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

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

2. Lobbying by Former State Employees

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions,

unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

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

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

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

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

3. 6-Year Lobbying Ban

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

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a

department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

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

4. Additional Restrictions on Former State Employees

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

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

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

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

5. Lobbying by Former Local Government Officers and Employees

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and

employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

F. 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.]

G. 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 for elected local office must file FORM 1 or a verification of filing in EFDMS together with and at the same time they file their qualifying papers. Candidates for City Council or Mayor must file a Form 6 or a verification of filing in EFDMS.¹

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.]

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

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

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.

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

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 are published and searchable by name or organization 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 the city council and candidates for these offices;¹ 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.

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

When and Where To File:

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

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

CANDIDATES must register and use the electronic filing system to complete the Form 6, then 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 no later than 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 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. The statements are filed 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. The statements are filed 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).¹ 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.

¹ During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

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 \$20,000, 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 \$20,000, 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 \$20,000, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

The Commission must undertake an investigation of a public officer or employee who accrues the \$1,500 maximum fine and currently holds their filing position to determine if the failure to file was willful. If the Commission finds a willful failure to file, the only penalty that can be recommended, by law, is removal.

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 may only investigate complaints based on personal knowledge or information other than hearsay. 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 at 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.

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. Amendments to complaints must be received within 60 days of the original complaint.

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. During the first stage, the Commission must also determine whether the allegation(s) in the complaint are based on personal knowledge or information other than hearsay. If the complaint is found not to be legally sufficient or the allegations are not based on personal knowledge or information other than hearsay, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

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.]

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.floralobbyist.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), commissioners of community development districts, and local officer of an independent special district 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.

MEMO

District Manager: James P. Ward
2301 NE 37 Street
Fort Lauderdale, Florida 33308
954.658.4900

To: Board of Supervisors
From: James P. Ward
Date: November 25, 2025
Re: Commission on Ethics required Annual Ethics Training - 2nd Reminder

Ethics Training Requirements:

Pursuant to Section 112.3142, *Florida Statutes*, all Supervisors of a community development district organized and existing under the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, are required to complete four (4) hours of ethics training each calendar year. The four (4) hours of Ethics Training shall be allocated amongst the following categories:

- two (2) hours of ethics law,
- one (1) hour of Sunshine Law; and
- one (1) hour of Public Records law

Supervisors will report their 2025 training when they fill out their Form 1 (Statements of Financial Interests) for the year 2026 by checking a box confirming that they have completed the annual Ethics Training.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2025 FOR THE FORM 1 THAT IS FILED IN 2026.

It is highly recommended that you keep a record of all ethics training used to satisfy the Ethics Training requirements. At present, there is no need to submit a certificate or letter of completion of the Ethics Training. However, the Florida Commission on Ethics ("COE") advises that Supervisors maintain a record in the event they are asked to provide proof of completion of all Ethics Training.

Additionally, you may be solicited by a private organization (Florida Association of Special Districts) - to take their Ethics Training Course on their platform for which there is a fee. **You are NOT required to use their services nor pay the fees they charge.** There are several free online resources and links to resources that Supervisors might find helpful, including free training for the two (2) hour ethics portion and links to outside training(s) which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

- 1. General Resource: Florida Commission on Ethics - [Training - Ethics \(state.fl.us\)](https://www.state.fl.us/ethics)**
- 2. Free Training Programs:**

Ethics law - The COE provides several free training videos (audio/visual or audio only) covering specific ethics law topics. Please note that two (hours" in the category of ethics law are required annually. Pursuant to CEO 13-15, "hours" may be measured in fifty (50) minute increments so you should ensure you satisfactorily complete sufficient programs to satisfy the two-hour ethics requirement if choosing a combination of training videos listed below.

- a. **State Ethics Laws for Constitutional Officers & Elected Municipal Officers:**
Note: Google Chrome web browser will not open - use another web browser.
[Video Tutorial](#)
- b. **Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation - no audio):**
[23-page presentation - no audio](#)
- c. **Office of the Attorney General 2-hour Audio-only Presentation regarding Public Meetings and Public Records Law:**
[Audio presentation - no video](#)
- d. Ethics law, Sunshine law, and Public Records law - The Florida League of Cities offers a free four-hour online course which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. Registration is required for this class; however, there is no registration fee.
[FLC Mandated Ethics Workshop](#)

3. Other Training Programs

- a. **Florida State University's Florida Institute of Government** offers a "4-Hour Ethics Course" which satisfies the annual requirement to attend two hours of ethics law, one hour of Sunshine law, and one hour of Public Records law. The course is available online 24/7 and may be paused and resumed at your convenience. The registration fee is \$79.00.
 - [4-Hour Ethics Course](#)
- b. **Florida Ethics Institute (FEI)** offers a 4-hour Florida Ethics & Open Government Master Class satisfies the state's annual ethics training requirement mandated by the Code of Ethics for Public Officers and Employees and applicable to elected municipal officers, constitution officers, and others. In accordance with the legal mandate the training consists of two hours of Ethics Law (covering Florida's ethics laws and Art. II, s. 8, Fla. Const.), one hour of Sunshine Law (Ch. 286, F.S.), and one hour of Public Records Law (Ch. 119, F.S.) education. The cost is \$75.00.
 - www.floridaethics.org/courses/florida-ethics-law-4-hour-course

2025 Form 1 Instructions Statement of Financial Interests

Notice

The annual Statement of Financial Interests is due July 1. If the annual form is not submitted via the electronic filing system created and maintained by the Commission by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$20,000. [s. 112.317, F.S.]

Instructions for Completing and Filing Form 1 Statement of Financial Interests

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, 2025.

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

[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.

If disclosure of a primary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you may write "Legal Client" in each of the disclosure fields without providing any further information.

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.

If disclosure of a secondary source of income will place you in violation of confidentiality or privilege pursuant to law or rules governing attorneys, you should disclose the name of the business entity for which your ownership and gross income exceeded the two thresholds above, and then write "Legal Client" in the remaining disclosure fields without providing any further information.

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 its market value for ad valorem 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 officer of an independent special district, including any person appointed to fill a vacancy on an elected independent 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.

CE FORM 1 - Effective: January 1, 2026

Incorporated by reference in Rules 34-8.001 and 34-8.202, F.A.C

RESOLUTION 2026-7

A RESOLUTION DESIGNATING CERTAIN OFFICERS OF THE ESPLANADE AT WELLEN PARK COMMUNITY DEVELOPMENT DISTRICT; PROVIDING FOR SEVERABILITY AND INVALID PROVISIONS; PROVIDING FOR CONFLICT AND PROVIDING FOR AN EFFECTIVE DATE.

RECITALS

WHEREAS, the Esplanade at Wellen Park 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 Sarasota 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 Esplanade at Wellen Park 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 ESPLANADE AT WELLEN PARK COMMUNITY DEVELOPMENT DISTRICT:

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

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	VACANT
VICE-CHAIRPERSON	RON SCHWEID
ASSISTANT SECRETARY	ADAM DIRKHISING
ASSISTANT SECRETARY	VACANT
ASSISTANT SECRETARY	BRIAN HUGHES
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.

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 Esplanade at Wellen Park Community Development District, Sarasota County, Florida, this 12th day of May 2026.

ATTEST:

**ESPLANADE AT WELLEN PARK
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

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**MINUTES OF MEETING
ESPLANADE AT WELLEN PARK
COMMUNITY DEVELOPMENT DISTRICT**

10 The Regular Meeting of the Board of Supervisors of the Esplanade at Wellen Park
11 Community Development District was held on Tuesday, March 10, 2026 at the offices of
12 Taylor Morrison, 551 Cattlemen Road, Suite 200, Sarasota, Florida 34232. It began at
13 1:15 p.m. and was presided over by Mr. John Wollard, Chairperson, and James P. Ward as
14 Secretary.

15 **Present and constituting a quorum:**

16 John Wollard Chairperson
17 Ron Schwied Vice Chairperson
18 Adam Dirkhising Assistant Secretary

19 **Absent:**

20 Eric van Schaik Assistant Secretary
21 Brian Hughes Assistant Secretary

22 **Also present were:**

23 James P. Ward District Manager
24 Ashley Ligas District Attorney
25 Victor Barbosa District Engineer

26 **Audience:**

27 All residents' names were not included with the minutes. If a resident did not identify
28 themselves or the audio file did not pick up the name, the name was not recorded in
29 these minutes. Portions of these minutes may be transcribed in verbatim.

30
31 **FIRST ORDER OF BUSINESS**

Call to Order/Roll Call

32
33 Mr. James Ward called the meeting to order at approximately 10:15 a.m. He conducted roll
34 call; all Members of the Board were present, with the exception of Supervisor van Schaik and
35 Supervisor Hughes, constituting a quorum.

36
37
38 **SECOND ORDER OF BUSINESS**

Consideration of Minutes

39
40 **February 12, 2026 - Regular Meeting**

41
42 Mr. Ward asked if there were any corrections, additions, or deletions for the minutes; hearing
43 none, he called for a motion.

44
45 **On MOTION made by John Wollard, seconded by Ron**
46 **Schweid, and with all in favor, the February 12, 2026**
47 **Regular Meeting Minutes were approved.**

95 No report.

96

97 **III. District Manager**

98 **a) Important Meeting Dates for Fiscal Year 2026**

99 – **Tuesday, June 9, 2026 - proposed Public Hearing: Budget for FY 2027**

100 **b) Financial Report for the period ending February 28, 2026 (unaudited)**

101

102 No report.

103

104 **SIXTH ORDER OF BUSINESS**

Supervisor’s Requests

105

106 Mr. Ward asked if there were any Supervisor’s requests; there were none.

107

108

109 **SEVENTH ORDER OF BUSINESS**

Audience Comments

110

111 Mr. Ward asked if there were any audience comments; there were none.

112

113

114 **EIGHTH ORDER OF BUSINESS**

Adjournment

115

116 Mr. Ward adjourned the meeting at approximately 1:18 p.m.

117

**On MOTION made by John Wollard, seconded by Ron
Schweid, and with all in favor, the meeting was adjourned.**

118

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James P. Ward, Secretary

129

130

Esplanade at Wellen Park Community
Development District

Name: _____
Chairperson / Vice Chairperson

RESOLUTION 2026-8

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ESPLANADE AT WELLEN PARK COMMUNITY DEVELOPMENT DISTRICT CONFIRMING AND APPROVING THE ACTIONS OF THE CHAIRMAN AND DISTRICT STAFF REGARDING THE ACQUISITION OF CERTAIN EARTHWORK IMPROVEMENTS; AND ADDRESSING SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Esplanade at Wellen Park Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes* ("Act"); and

WHEREAS, the Act authorizes the District to construct, acquire, operate, and maintain public infrastructure improvements; and

WHEREAS, the District has adopted an improvement plan for the planning, design, acquisition, construction, and installation of certain infrastructure improvements, facilities, and services within and without the boundaries of the District, which plan is detailed in the *Master Engineer's Report*, dated April 2025 and the *First Supplemental Engineer's Report*, dated February 3, 2026 (together, "Capital Improvement Program"); and

WHEREAS, the District has authorized an *Acquisition Agreement*, dated March 17, 2026, with Taylor Morrison of Florida, Inc. ("Developer") which sets forth the process by which the District may acquire the improvements comprising the Capital Improvement Program; and

WHEREAS, the Developer has advanced, funded, commenced, and completed certain earthwork improvements ("Improvements") located within the District; and

WHEREAS, the District desires to confirm and approve all actions of the District Chairman and District Staff regarding the acquisition of the Improvements.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE ESPLANADE AT WELLEN PARK COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The acquisition of the Improvements, the execution of documents relating to such acquisition of the Improvements, and all actions taken in the furtherance of the acquisition of the Improvements, are hereby declared and affirmed as being in the best interests of the District and are hereby approved and confirmed by the Board.

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

PASSED AND ADOPTED by the Board of Supervisors of the Esplanade at Wellen Park Community Development District, Sarasota County, Florida, this 12th day of May 2026.

ATTEST:

**ESPLANADE AT WELLEN PARK
COMMUNITY DEVELOPMENT DISTRICT**

James P. Ward, Secretary

_____ Chairman

Exhibit A: Earthwork Improvements Acquisition Package

March 13th, 2026

Esplanade at Wellen Park Community Development District
c/o James P. Ward, District Manager
JP Ward & Associates, LLC
2301 NE 37th Street
Fort Lauderdale, Florida 33308

RE: Letter Agreement for Acquisition of Earthwork Improvements

Dear Jim,

Pursuant to the *Acquisition Agreement*, dated March 17, 2026 ("**Acquisition Agreement**"), you are hereby notified that Taylor Morrison of Florida, Inc. ("**Developer**") has completed and wishes to sell ("**Sale**") to the Esplanade at Wellen Park Community Development District ("**District**") certain improvements ("**Improvements**"), and all as described in **Exhibit A** attached hereto. Subject to the terms of the Acquisition Agreement, the following terms govern the proposed Sale:

- As consideration for the Sale, and subject to the terms of the Acquisition Agreement, the District agrees to pay from bond proceeds the amount identified in **Exhibit A** attached hereto, which represents the actual cost of constructing and/or creating the Improvements. Subject to the terms of the Acquisition Agreement, this amount will be processed by requisition and paid to Developer upon availability of bond proceeds.
- Notwithstanding anything to the contrary herein, certain amounts, as identified in **Exhibit A**, may still be owed to contractors (balance to finish & retainage) and Developer agrees to ensure that all punch list and/or other open items necessary to complete the Improvements are completed and to timely make payment for all remaining amounts owed under the contract, and to ensure that no liens are placed on the Improvements. Subject to the terms of the Acquisition Agreement, and with respect to any punch list items, the District may pay the Developer upon completion of such items, upon the availability of bond proceeds and upon proof of payment by the Developer to the Contractor of the remaining amounts.
- The Developer agrees, at the direction of the District, to assist with the transfer of any permits or similar approvals, as well as other work product, necessary for the operation of the Improvements, and to provide any maintenance bonds or other forms of security required by the West Villages Improvement District for turnover of the roadways and/or the Englewood Water District for turnover of the utilities (which comprise a portion of the Improvements).

[CONTINUED ON FOLLOWING PAGE]

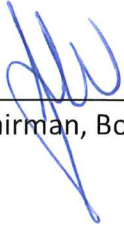
If the District is in agreement with the terms stated herein, please execute this letter agreement in the space below and proceed with the necessary steps to effect the Sale.

Sincerely,

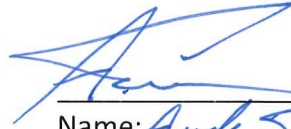
Agreed to by:

TAYLOR MORRISON OF FLORIDA, INC., a
Florida corporation

**ESPLANADE AT WELLEN PARK COMMUNITY
DEVELOPMENT DISTRICT**



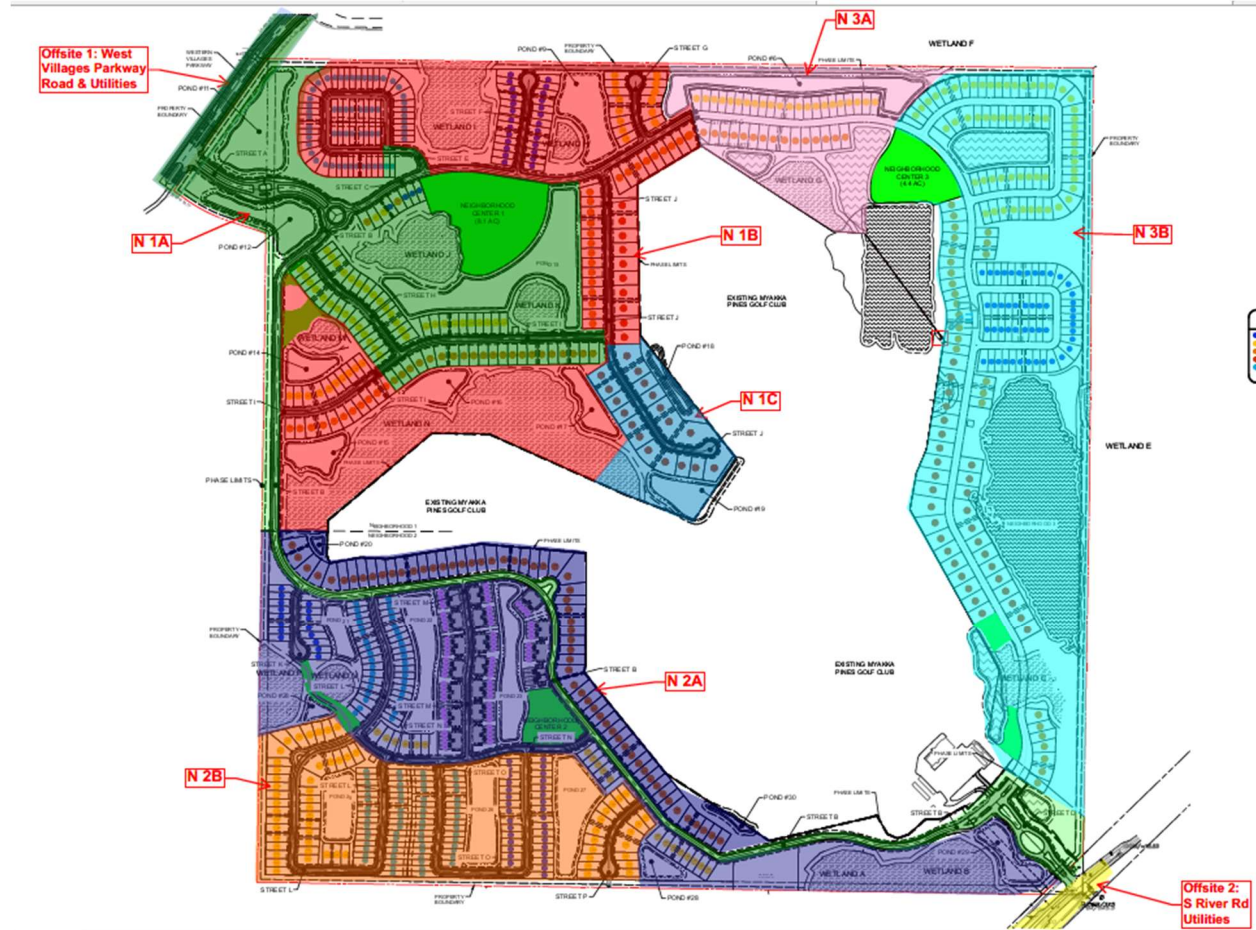
Chairman, Board of Supervisors



Name: Andy Sorenson
Title: Div. President

EXHIBIT A
Description of Earthwork Improvements

Earthwork Improvements: Earthwork improvements including but not limited to engineering, moving, and compacting soil or rock to prepare a site for construction, involving key processes such as site clearing, excavation, filling, and compaction, across the areas identified below:



	CDD Eligible Items Amount	Paid to Date (Less Retainage)	Balances Owed to Contractor (Including Retainage)
Earthwork Improvements	\$2,793,381.64	\$2,514,043.48	\$279,338.16

**CORPORATE DECLARATION AND AGREEMENT
[EARTHWORK IMPROVEMENTS]**

Taylor Morrison of Florida, Inc., a Florida corporation (“**Developer**”), the developer of certain lands within the Esplanade at Wellen Park Community Development District (“**District**”), a special purpose unit of local government established pursuant to Chapter 190, *Florida Statutes*, does hereby certify:


1. Developer is the developer of certain lands within the District.
2. The District’s *Master Engineer’s Report*, dated June 2025, as supplemented by the *First Supplemental Engineer’s Report*, dated February 3, 2026 (together, “**Engineer’s Report**”) describes certain public infrastructure improvements that the District intends to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, or maintain pursuant to Chapter 190, *Florida Statutes*.
3. Developer has expended funds to develop and/or acquire certain of the public infrastructure improvements described in the Engineer’s Report and more specifically described in **Exhibit A**. The attached **Exhibit A** accurately identifies certain of those improvements that have been completed to date and states the amounts that Developer has spent on those improvements. Notwithstanding anything to the contrary herein, certain amounts are still owed to contractors and Developer agrees to timely make payment for all remaining amounts owed, and to ensure that no liens are placed on the property.
4. Developer acknowledges that the District intends to rely on this Declaration for purposes of acquiring the infrastructure improvements identified in **Exhibit A**.

[CONTINUED ON FOLLOWING PAGE]

**SIGNATURE PAGE TO CORPORATE DECLARATION AND AGREEMENT
[EARTHWORK IMPROVEMENTS]**

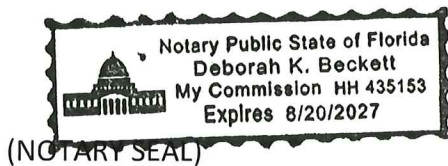
Executed this 13th day of March, 2026.

TAYLOR MORRISON OF FLORIDA, INC.


Name: Andy Sorensen
Title: Div. President

STATE OF Florida
COUNTY OF Sarasota

The foregoing instrument was sworn and subscribed to before me by means of physical presence or online notarization this 16th day of MARCH, 2026, by Andy Sorensen as Div (V.P.) President of **TAYLOR MORRISON OF FLORIDA, INC.**, and with authority to execute the foregoing on behalf of the entity(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.



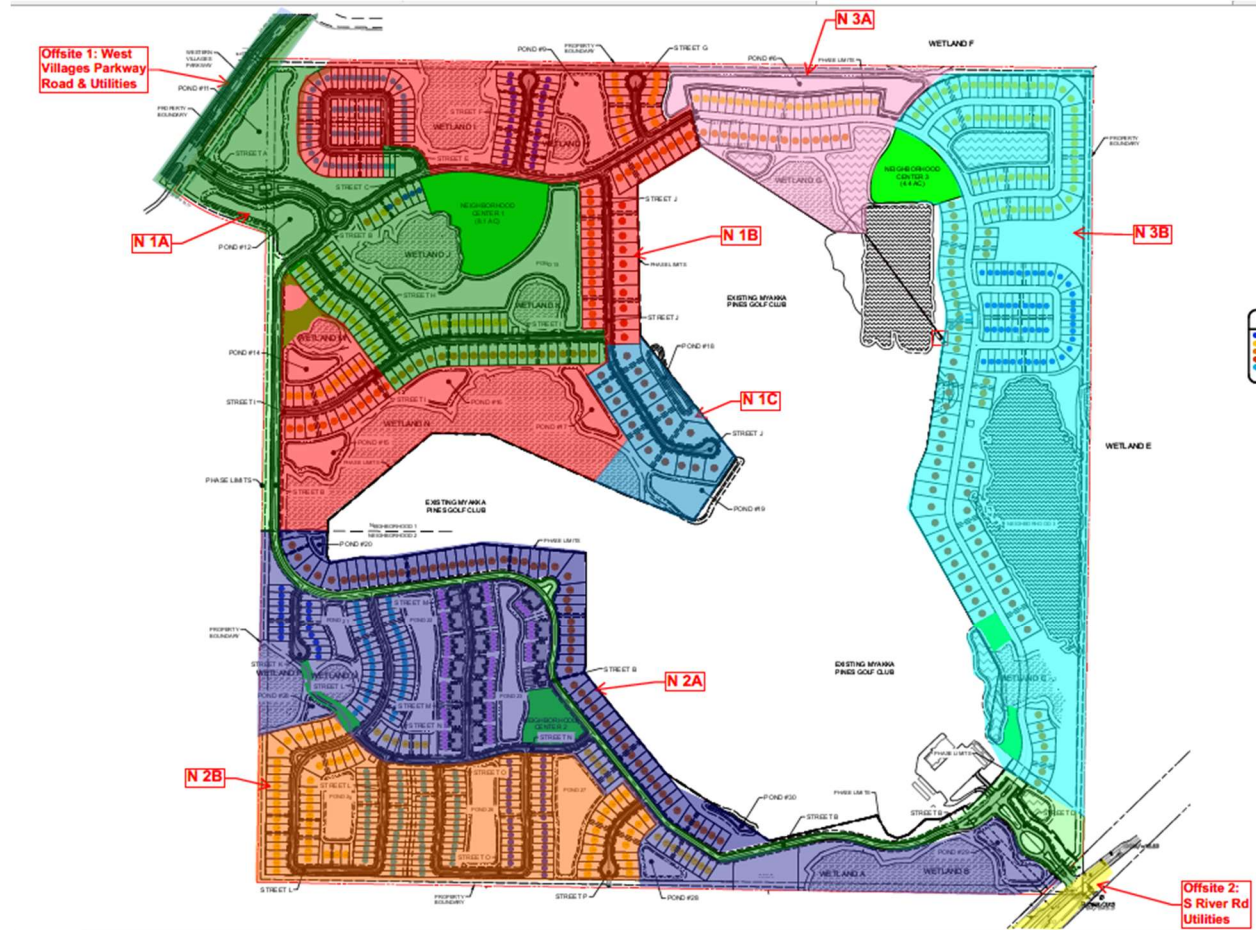
Deborah K. Beckett
NOTARY PUBLIC, STATE OF FLORIDA

Name: Deborah K. Beckett
(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)

Exhibit A – Description of Earthwork Improvements

EXHIBIT A
Description of Earthwork Improvements

Earthwork Improvements: Earthwork improvements including but not limited to engineering, moving, and compacting soil or rock to prepare a site for construction, involving key processes such as site clearing, excavation, filling, and compaction, across the areas identified below:



	CDD Eligible Items Amount	Paid to Date (Less Retainage)	Balances Owed to Contractor (Including Retainage)
Earthwork Improvements	\$2,793,381.64	\$2,514,043.48	\$279,338.16

**ACKNOWLEDGMENT AND RELEASE
[EARTHWORK IMPROVEMENTS]**

THIS ACKNOWLEDGMENT AND RELEASE ("Release") is made the 10th day of March, 2026, by **E.T. MacKenzie of Florida, Inc.**, having offices located at 6212 33rd Street East, Bradenton, Florida 34203 ("Contractor"), in favor of the **Esplanade at Wellen Park Community Development District** ("District"), which is a local unit of special-purpose government situated in Sarasota County, Florida, and having offices at c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308.

RECITALS

WHEREAS, pursuant to that certain construction agreement ("**Contract**") dated May 23rd, 2025, and between Contractor and Taylor Morrison of Florida, Inc., a Florida corporation ("**Developer**"), Contractor has constructed for Developer certain infrastructure improvements, as described in **Exhibit A** ("**Improvements**"); and

WHEREAS, Developer may in the future convey certain Improvements to the District and for that purpose has requested Contractor to confirm the release of all restrictions on the District's right to use and rely upon the Improvements; and

WHEREAS, Contractor has agreed to the release of any such restrictions.

NOW, THEREFORE, for and in consideration of mutual promises and obligations, the receipt and sufficiency of which are hereby acknowledged, Contractor provides the following acknowledgment and release:

SECTION 1. GENERAL. The recitals so stated above are true and correct and by this reference are incorporated as a material part of this Release.

SECTION 2. ACQUISITION OF IMPROVEMENTS. Contractor acknowledges that the District is in the process of acquiring or has acquired the Improvements constructed by Contractor in connection with the Contract, from Developer, and accordingly, the District has the unrestricted right to rely upon the terms of the Contract for same.

SECTION 3. WARRANTY. Contractor hereby expressly acknowledges the District's right to enforce the terms of the Contract, including any warranties provided therein and to rely upon and enforce any other warranties provided under Florida law.

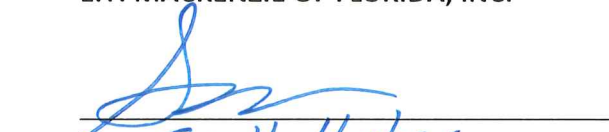
SECTION 4. CERTIFICATE OF PAYMENT. Except as set forth herein, Contractor hereby acknowledges that it has been fully compensated for its services and work related to completion of the Improvements. Contractor further certifies that, except as set forth herein, no outstanding requests for payment exist related to the Improvements, including any payments to subcontractors, materialmen, suppliers or otherwise, and that there is no disagreement as to the

appropriateness of payment made for the Improvements. Except as set forth herein, this document shall constitute a final waiver and release of lien for any payments due to Contractor by Developer or District for the Improvements.

Notwithstanding anything to the contrary herein, Contractor is owed approximately the amount identified as balance to finish and/or retainage as noted in **Exhibit A** under the Contract and understands that such amounts shall be paid by Developer. The effectiveness of this Release is contingent upon such payment being timely made.

SECTION 5. EFFECTIVE DATE. This Release shall take effect upon execution.

E.T. MACKENZIE OF FLORIDA, INC.


By: Scott Huber
Its: Gm

STATE OF FLORIDA
COUNTY OF Manatee

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 16th day of March, 2026, by Scott Huber, as General Manager of E.T. Mackenzie of Florida, Inc who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.


NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: Kimberly G. King
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

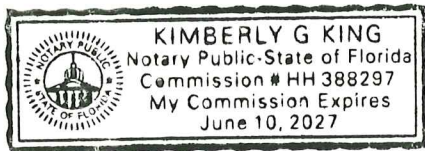
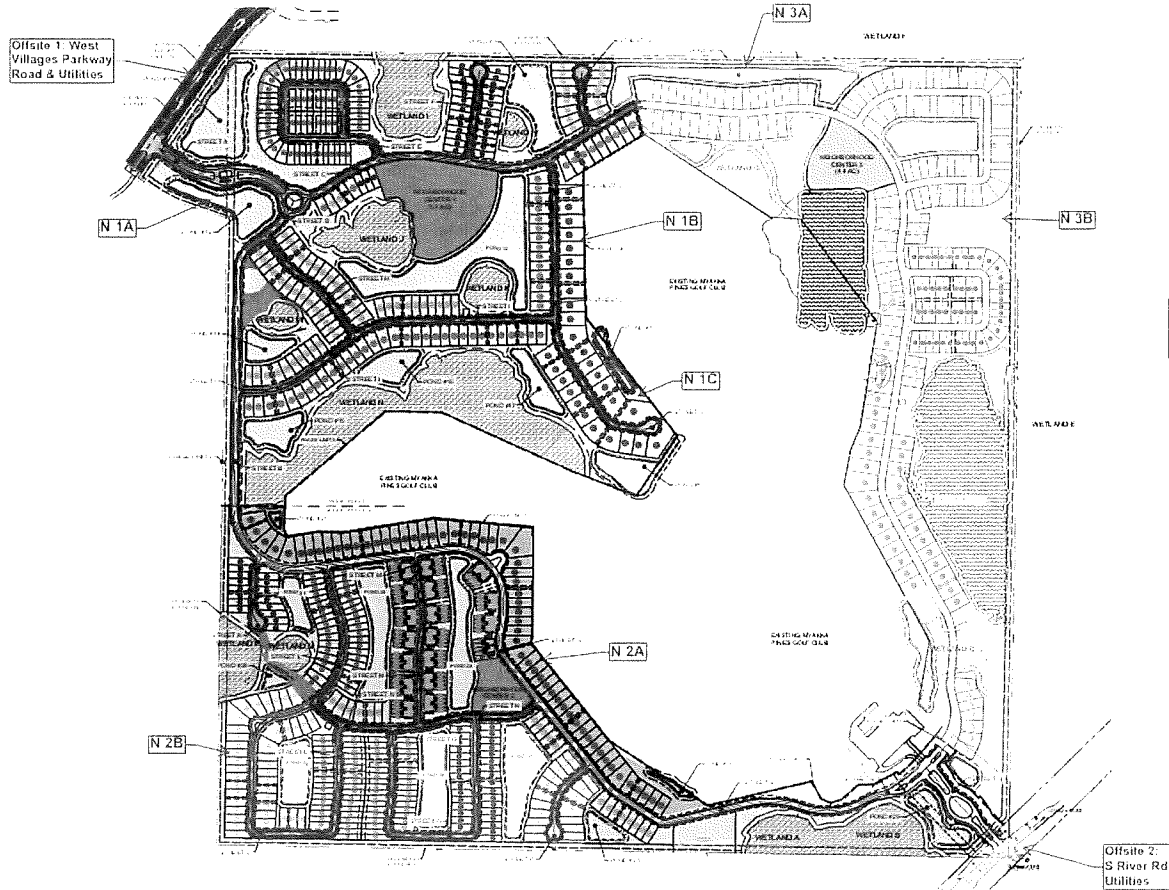


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Earthwork Improvements	\$2,793,381.64	\$2,514,043.48	\$279,338.16

**DISTRICT ENGINEER'S CERTIFICATE
[EARTHWORK IMPROVEMENTS]**

March 16 ____, 2026

Board of Supervisors
Esplanade at Wellen Park Community Development District

Re: Earthwork Improvements

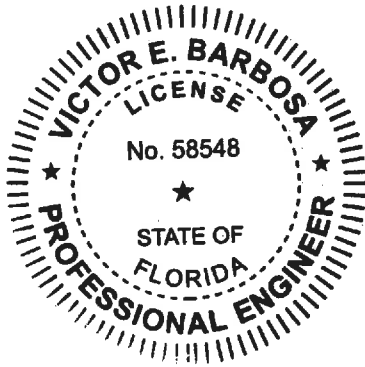
Ladies and Gentlemen:

The undersigned, a representative of Atwell, LLC, ("**District Engineer**"), as engineer for the Esplanade at Wellen Park Community Development District ("**District**"), hereby makes the following certifications in connection with the District's acquisition of improvements, as further described in **Exhibit A**, and in a "**Bill of Sale**" dated on or about the same date as this certificate. For good and valuable consideration, the sufficiency and receipt of which are hereby acknowledged, the undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. The District Engineer has inspected the improvements and has further reviewed certain documentation relating to the same, including but not limited to, the Bill of Sale, agreements, invoices, plans, as-builts, and other documents.
2. The improvements are within the scope of the District's *Master Engineer's Report*, dated June 2025, as supplemented by the *First Supplemental Engineer's Report*, dated February 3, 2026, and are therefore part of the District's Capital Improvement Program.
3. Based on limited site inspections and record drawing information provided by the Project Surveyor, the improvements were installed in accordance with their specifications, and are capable of performing the functions for which they were intended.
4. The total costs associated with the improvements are as set forth in the Bill of Sale. Such costs are equal to or less than each of the following:(i) what was actually paid by the Developer to create and/or construct the improvements, and (ii) the reasonable fair market value of the improvements.
5. All known plans, permits and specifications necessary for the operation and maintenance of the improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for operations and maintenance responsibilities.

6. With this document, I hereby certify that it is appropriate at this time for the District to acquire the improvements.

Executed this 16TH day of MARCH, 2026.



Victor Barbosa
VICTOR BARBOSA, P.E.
Atwell, LLC
Florida Registration No. 58548
District Engineer

STATE OF FLORIDA
COUNTY OF Hillsborough

The foregoing instrument was sworn and subscribed before me by means of physical presence or online notarization, this 16th day of March, 2026, by Victor Barbosa as District Engineer of Atwell LLC who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

Amy He
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: *Amy He*
(Name of Notary Public, Printed, Stamped or
Typed as Commissioned)

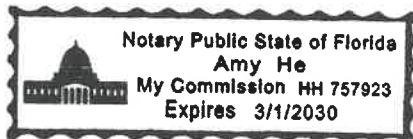
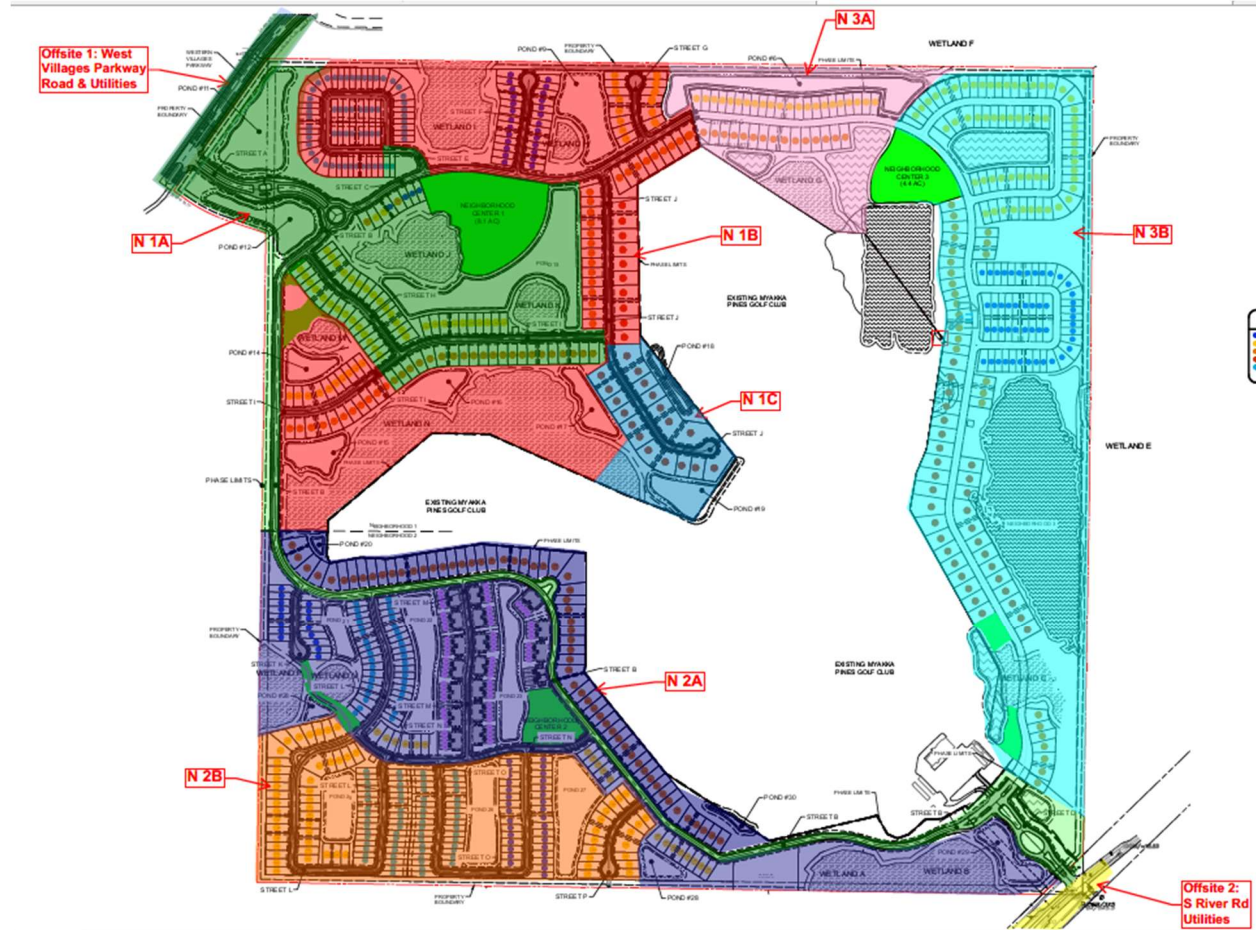


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Earthwork Improvements	\$2,793,381.64	\$2,514,043.48	\$279,338.16

**BILL OF SALE AND LIMITED ASSIGNMENT
[EARTHWORK IMPROVEMENTS]**

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made as of this 16 day of March, 2026, by and between **TAYLOR MORRISON OF FLORIDA, INC.**, a Florida corporation with a mailing address of 4900 North Scottsdale Road, Suite 2000, Scottsdale, Arizona 85251 (“**Grantor**”), and for good and valuable consideration, to it paid by the **ESPLANADE AT WELLEN PARK COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* (“**District**” or “**Grantee**”) whose address is c/o James P. Ward, District Manager, JP Ward & Associates, LLC, 2301 NE 37th Street, Ft. Lauderdale, Florida 33308.

(Wherever used herein the terms “Grantor” and “Grantee” include all of the parties to this instrument and their respective successors and assigns.)

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor and Grantee, intending to be legally bound, do hereby agree as follows:

1. Grantor hereby transfers, grants, conveys, and assigns to Grantee all right, title and interest of Grantor, if any, in and to the following property (together, “**Property**”) as described below to have and to hold for Grantee’s own use and benefit forever:

- a) All of the improvements and work product identified in **Exhibit A**; and
- b) All of the right, title, interest, and benefit of Grantor, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the construction, installation, or composition of the improvements described in **Exhibit A**.

2. Grantor hereby covenants that: (i) Grantor is the lawful owner of the Property; (ii) the Property is free from any liens or encumbrances and the Grantor covenants to timely address any such liens or encumbrances if and when filed; (iii) Grantor has good right to sell the Property; and (iv) the Grantor will warrant and defend the sale of the Property hereby made unto the Grantee against the lawful claims and demands of all persons claiming by, through or under the Grantor.

3. Without waiving any of the rights against third parties granted herein, the Property is being conveyed to the District in its as-is condition, without representation or warranty of any kind from Grantor. The District agrees that Grantor shall not be responsible or liable to the District for any defect, errors, or omissions in or relating to the development and/or entitlement of, or construction of improvements on or related to, the Property, latent or otherwise, or on account of any other conditions affecting the Property, as the District is purchasing the Property, “**AS IS, WHERE IS**”, AND “**WITH ALL FAULTS**”. The District, on its own

behalf and on behalf of anyone claiming by, through or under the District and on behalf of its successors and assigns, to the maximum extent permitted by applicable law, irrevocably and unconditionally waives, releases, discharges and forever acquits the Grantor from any and all claims, loss, costs, expense or judgments of any nature whatsoever known or unknown, suspected or unsuspected, fixed or contingent, which the District may now or hereafter have, own, hold or claim to have, own or hold, or at any time heretofore may have had, owned, held or claimed to have, own or hold, against Grantor, its affiliates, successors and assigns, relating to this letter agreement, the transaction contemplated hereby, and/or the Property, including, without limitation, the physical condition of the Property, the environmental condition of the Property, the entitlements for the Property, any hazardous materials that may be on or within the Property and any other conditions existing, circumstances or events occurring on, in, about or near the Property whether occurring before, after or at the time of transfer of the Property. Grantor shall not be liable for any damages whatsoever, including but not limited to special, direct, indirect, consequential, or other damages resulting or arising from or relating to the ownership, use, condition, location, development, maintenance, repair, or operation of the Property.

4. The Grantor represents that it has no knowledge of any latent or patent defects in the Property, and hereby assigns, transfers and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any latent or patent defects, including, but not limited to, any and all warranties and other forms of indemnification.

5. By execution of this document, the Grantor affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of Grantee's limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.

[CONTINUED ON FOLLOWING PAGE]

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

WITNESS

TAYLOR MORRISON OF FLORIDA, INC.

By: [Signature]
Name: Ron Schwied

By: [Signature]
Name: Andy Sorensen
Title: Div. President

By: [Signature]
Name: Wendy Colon

STATE OF FLORIDA
COUNTY OF Sarasota

The foregoing instrument was acknowledged before me by means of physical presence or online notarization, this 16 day of March, 2026, by Andy Sorensen, as Div. (V.P.) President of Taylor Morrison of Florida, Inc., who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

[Signature]
NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: Deborah K. Beckett
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

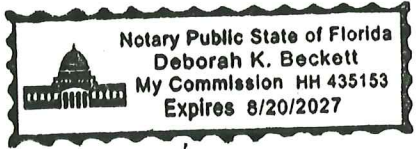
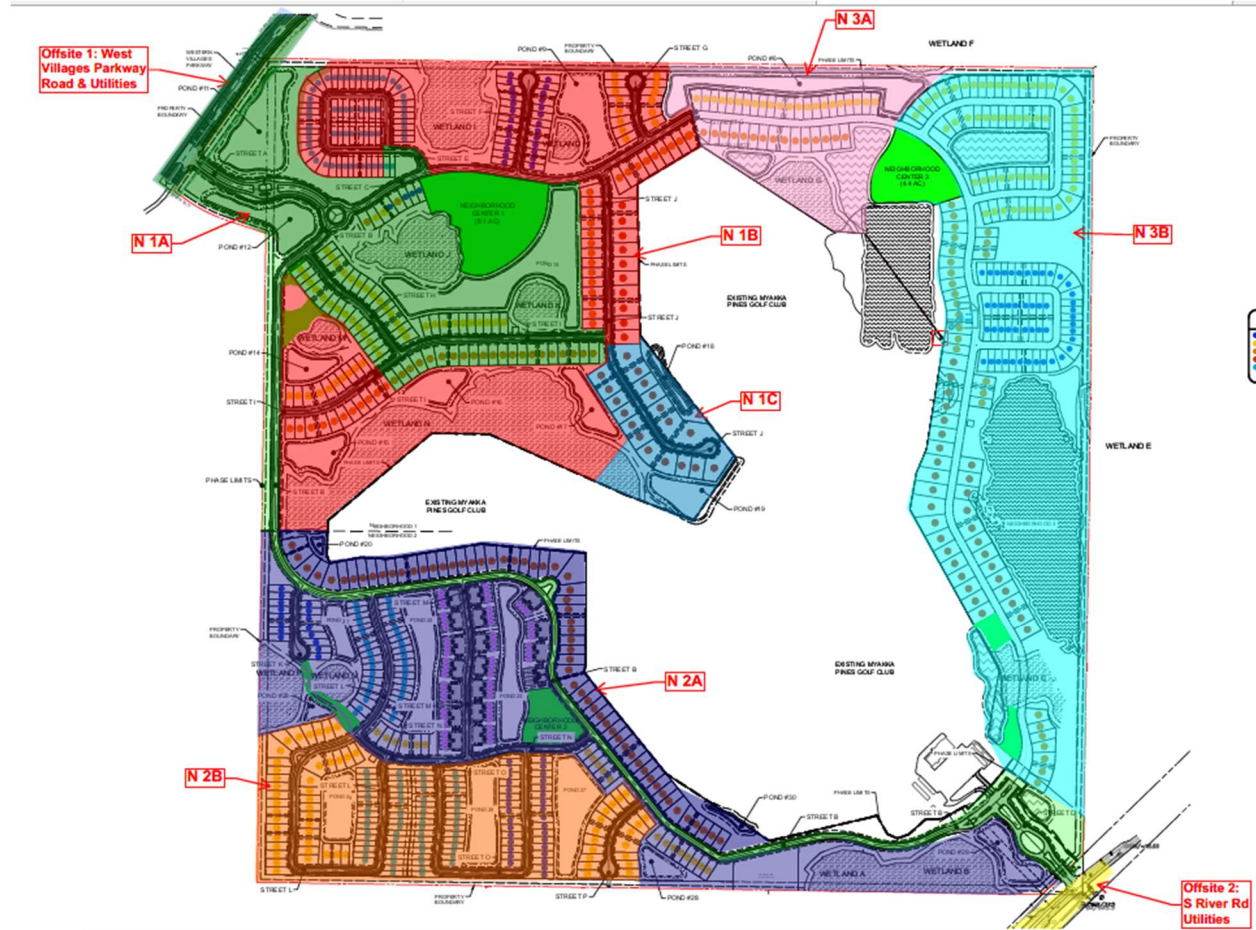


EXHIBIT A
Description of Earthwork Improvements

Earthwork Improvements: Earthwork improvements including but not limited to engineering, moving, and compacting soil or rock to prepare a site for construction, involving key processes such as site clearing, excavation, filling, and compaction, across the areas identified below:



	CDD Eligible Items Amount	Paid to Date (Less Retainage)	Balances Owed to Contractor (Including Retainage)
Earthwork Improvements	\$2,793,381.64	\$2,514,043.48	\$279,338.16



Ron Turner Supervisor of Elections

Sarasota County: Our County. Our Vote.

April 15, 2026

Katherine Selchan
2301 NE 37th Street
Fort Lauderdale, FL 33308

RE: Registered Electors

Dear Ms. Selchan:

Listed below is the total number of registered electors for the Esplanade at Wellen Park Community Development District as of April 15, 2026.

Registered Electors: 0

Sincerely,

Ron Turner
Supervisor of Elections
Sarasota County

Attachment

RT/ajw

Esplanade at Wellen Park

Community Development District

Financial Statements
March 31, 2026

PFM Management Services LLC
2301 N.E. 37th Street
Fort Lauderdale, Florida 33308
Phone: (954) 658-4900

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Esplanade at Wellen Park Community Development District

Monthly Financial Statements

Balance Sheet – All Funds	1
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General Fund	2
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Construction Fund	4
Income & Expense Graph – All Funds	5

**Esplanade at Wellen Park
Community Development District
Balance Sheet
for the Period Ending March 31, 2026**

	Governmental Funds						Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund	Account Groups			
		Series 2026	Series 2026	General Long Term Debt	General Fixed Assets		
Assets							
Cash and Investments							
General Fund - Checking Account	\$ 9,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,300
Debt Service Fund							
Reserve Account	-	510,261					510,261
Capitalized Interest	-	510,751					510,751
Construction Account	-		6,871,451				6,871,451
Cost of Issuance Account	-		8,192				8,192
Accounts Receivable	-	-	-	-	-	-	-
Due from Developer	-	-	-	-	-	-	-
Due from Other Funds							
General Fund	-	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-	-
Amount Available in Debt Service Funds	-	-	-	1,021,012	-	-	1,021,012
Amount to be Provided by Debt Service Funds	-	-	-	13,813,988	-	-	13,813,988
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,514,043	-	2,514,043
Total Assets	\$ 9,300	\$ 1,021,012	\$ 6,879,643	\$ 14,835,000	\$ 2,514,043	\$ -	\$ 25,258,999
Liabilities							
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds Payable							
Current Portion	-	-	-	-	-	-	-
Long Term	-	-	-	14,835,000	-	-	14,835,000
Unamortized Prem/Discount on Bds Pyb	-	-	(38,096)	-	-	-	(38,096)
Total Liabilities	\$ -	\$ -	\$ (38,096)	\$ 14,835,000	\$ -	\$ -	\$ 14,796,904
Fund Equity and Other Credits							
Investment in General Fixed Assets	\$ -	\$ -	\$ -	\$ -	2,514,043	-	2,514,043
Fund Balance							
Restricted							
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	-
Results from Current Operations	-	1,021,012	6,917,739	-	-	-	7,938,751
Unassigned							
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-	-
Results from Current Operations	9,300	-	-	-	-	-	9,300
Total Fund Equity and Other Credits	\$ 9,300	\$ 1,021,012	\$ 6,917,739	\$ -	\$ 2,514,043	\$ -	\$ 10,462,095
Total Liabilities, Fund Equity and Other Credits	\$ 9,300	\$ 1,021,012	\$ 6,879,643	\$ 14,835,000	\$ 2,514,043	\$ -	\$ 25,258,999

**Esplanade at Wellen Park
Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 21,750	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	-	0%
Developer Contributions	-	50,105	112,071	45%
Other Fees and Charges				
Discounts/Collection Fees	-	-	-	0%
Total Revenue and Other Sources:	\$ -	\$ 50,105	\$ 133,821	37%
Expenditures and Other Uses				
Executive				
Professional Management	7,833	23,500	47,000	50%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Accounting Services	1,667	5,000	20,000	25%
Assessment Roll Preparation	-	-	20,000	0%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	525	4,000	13%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	-	500	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	750	0%
Website Development	-	1,200	2,400	50%
Insurance	-	5,500	6,000	92%
Printing & Binding	-	484	500	97%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	-	593	10,000	6%
Validation	174	3,828	-	0%
Other General Government Services				
Engineering Services	-	-	10,000	0%
Total Expenditures and Other Uses:	\$ 9,674	\$ 40,805	\$ 133,821	30%
Net Increase/ (Decrease) in Fund Balance	(9,674)	9,300	-	
Fund Balance - Beginning	18,974	-	-	
Fund Balance - Ending	\$ 9,300	\$ 9,300	\$ -	

Esplanade at Wellen Park
Community Development District
Debt Service Fund - Series 2026
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026

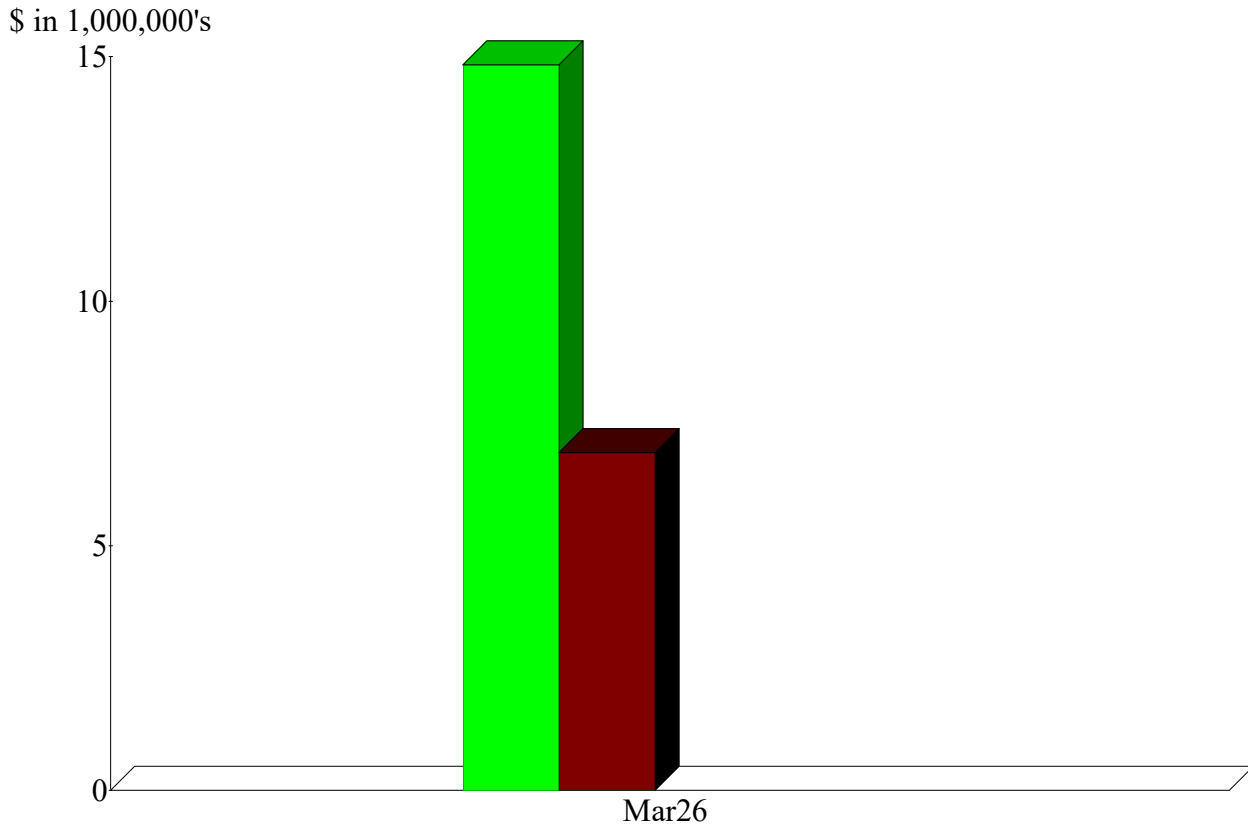
Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Reserve Account	-	-	-	N/A
Revenue Account	-	-	-	N/A
Capitalized Interest Account	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On Roll	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	N/A
Debt Proceeds	1,021,012	1,021,012	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,021,012	\$ 1,021,012	\$ -	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2026	-	-	-	N/A
Interest Expense				
Series 2026	-	-	-	N/A
Intragovernmental Transfer Out	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,021,012	1,021,012	-	
Fund Balance - Beginning	-	-	-	
Fund Balance - Ending	\$ 1,021,012	1,021,012	\$ -	

**Esplanade at Wellen Park
Community Development District
Capital Projects Fund - Series 2026
Statement of Revenues, Expenditures and Changes in Fund Balance
Through March 31, 2026**

Description	March	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Construction Account	-	-	-	N/A
Cost of Issuance	-	-	-	N/A
Debt Proceeds - Series 2026	13,813,988	13,813,988	-	N/A
Operating Transfers In (From Other Funds)	-	-	-	N/A
Total Revenue and Other Sources:	\$ 13,813,988	\$ 13,813,988	\$ -	N/A
Expenditures and Other Uses				
Cost of Issuance				
District Consultant & A.M.	\$ 50,000	\$ 50,000	\$ -	N/A
Legal Services	162,000	162,000	-	N/A
Printing & Binding	2,250	2,250	-	N/A
Engineering Services	15,000	15,000	-	N/A
Trustee Services	6,750	6,750	-	N/A
Underwriter's Discount	-	-	-	N/A
Capital Outlay				
Water-Sewer Combination	3,232,314	3,232,314	-	N/A
Stormwater Management	2,514,043	2,514,043	-	N/A
Roadway Improvement	617,191	617,191	-	N/A
Underwriter's Discount	296,700	296,700	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	N/A
Total Expenditures and Other Uses:	\$ 6,896,249	\$ 6,896,249	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	\$ 6,917,739	\$ 6,917,739	\$ -	
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ 6,917,739	\$ 6,917,739	\$ -	

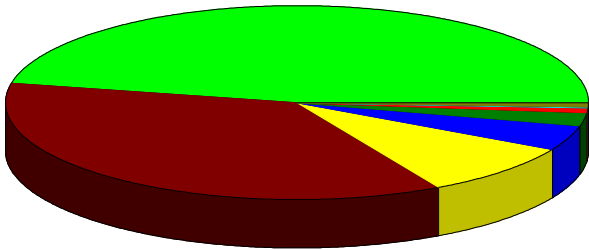
Esplanade at Wellen Park Community Development District

Income and Expense by Month March 2026



Expense Summary March 2026

5360000	· Water-Sewer Combination	46.80%
5380000	· Stormwater Mgmt-Construction	36.40
5410000	· Road and Street Facilities	8.94
5910000	· Underwriter's Discount	4.30
5140000	· Legal Services	2.35
5120000	· Executive	0.84
5190000	· Other General Government Serv.	0.22
5130000	· Financial and Administrative	0.15
Total		\$6,905,922.68



By Account

Esplanade at Wellen Park

Community Development District

Financial Statements
April 30, 2026

PFM Management Services, LLC
3501 Quadrangle Blvd., Suite 270
Orlando, Florida 32817
Phone: (954) 658-4900

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Esplanade at Wellen Park Community Development District

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**Esplanade at Wellen Park Community Development District
Balance Sheet
Through April 30, 2026**

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund	General Long Term Debt	General Fixed Assets	
		Series 2026	Series 2026			
Assets						
Cash and Investments						
General Fund						
Trust - Checking Account	\$ 3,545	\$ -	\$ -	\$ -	\$ -	\$ 3,545
Debt Service Fund						
Reserve Account	-	510,261		-		510,261
Capitalized Interest	-	512,218		-	-	512,218
Construction Account	-		6,886,809	-	-	6,886,809
Cost of Issuance Account	-		8,205	-	-	8,205
Accounts Receivable	-	-	-	-	-	-
Assessments Receivable	-	-	-	-	-	-
Unamortized Prem/Discount on Bds Pyb	-	-	38,096	-	-	38,096
Amount Available in Debt Service Funds	-	-	-	1,022,479	-	1,022,479
Amount to be Provided by Debt Service Funds	-	-	-	13,812,521	-	13,812,521
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	2,514,043	2,514,043
Total Assets	\$ 3,545	\$ 1,022,479	\$ 6,933,110	\$ 14,835,000	\$ 2,514,043	\$ 25,308,177

**Esplanade at Wellen Park Community Development District
Balance Sheet
Through April 30, 2026**

	Governmental Funds			Account Groups		Totals (Memorandum Only)
	General Fund	Debt Service Funds	Capital Project Fund	General Long Term Debt	General Fixed Assets	
		Series 2026	Series 2026			
Liabilities						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds Payable						
Current Portion	-	-	-	-	-	-
Long Term	-	-	-	14,835,000	-	14,835,000
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,835,000</u>	<u>\$ -</u>	<u>\$ 14,835,000</u>
Fund Equity and Other Credits						
Investment in General Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 2,514,043	\$ 2,514,043
Fund Balance						
Restricted						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	-	1,022,479	6,933,110	-	-	7,955,589
Unrestricted						
Beginning: October 1, 2025 (Unaudited)	-	-	-	-	-	-
Results from Current Operations	3,545	-	-	-	-	3,545
Total Fund Equity and Other Credits	<u>\$ 3,545</u>	<u>\$ 1,022,479</u>	<u>\$ 6,933,110</u>	<u>\$ -</u>	<u>\$ 2,514,043</u>	<u>\$ 10,473,177</u>
Total Liabilities, Fund Equity and Other Credits	<u>\$ 3,545</u>	<u>\$ 1,022,479</u>	<u>\$ 6,933,110</u>	<u>\$ 14,835,000</u>	<u>\$ 2,514,043</u>	<u>\$ 25,308,177</u>

**Esplanade at Wellen Park Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ 21,750	0%
Special Assessment Revenue				
Special Assessments - On-Roll	-	-	-	0%
Developer Contributions	-	50,105	112,071	45%
Other Fees and Charges				
Discounts/Collection Fees	-	-	-	0%
Total Revenue and Other Sources:	\$ -	\$ 50,105	\$ 133,821	37%
Expenditures and Other Uses				
Executive				
Professional Management	3,917	27,417	47,000	58%
Financial and Administrative				
Audit Services	-	-	4,000	0%
Accounting Services	1,667	6,667	20,000	33%
Assessment Roll Preparation	-	-	20,000	0%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	525	4,000	13%
Trustee Services	-	-	4,246	0%
Dissemination Agent Services	-	-	3,500	0%
Property Appraiser Fees	-	-	500	0%
Bank Service Fees	-	-	250	0%
Communications & Freight Services				
Postage, Freight & Messenger	-	-	750	0%
Website Development	-	1,200	2,400	50%
Insurance	-	5,500	6,000	92%
Printing & Binding	-	484	500	97%
Subscription & Memberships	-	175	175	100%
Legal Services				
Legal - General Counsel	173	766	10,000	8%
Validation	-	3,828	-	0%
Other General Government Services				
Engineering Services	-	-	10,000	0%
Total Expenditures and Other Uses:	\$ 5,756	\$ 46,561	\$ 133,821	35%
Net Increase/ (Decrease) in Fund Balance				
	(5,756)	3,545	-	
Fund Balance - Beginning	9,300	-	-	
Fund Balance - Ending	\$ 3,545	\$ 3,545	\$ -	

**Esplanade at Wellen Park Community Development District
Debt Service Fund - Series 2026
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	-	\$ -	\$ -	N/A
Interest Income				
Reserve Account	733	733	-	N/A
Revenue Account	-	-	-	N/A
Capitalized Interest Account	734	734	-	N/A
Special Assessment Revenue				
Special Assessments - On Roll	-	-	-	N/A
Special Assessments - Off Roll	-	-	-	N/A
Debt Proceeds		1,021,012	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,467	\$ 1,022,479	\$ -	N/A
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2026	-	-	-	N/A
Interest Expense				
Series 2026	-	-	-	N/A
Intragovernmental Transfer Out	-	-	-	N/A
Total Expenditures and Other Uses:	-	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	1,467	1,022,479	-	
Fund Balance - Beginning	1,021,012	-	-	
Fund Balance - Ending	1,022,479	1,022,479	\$ -	

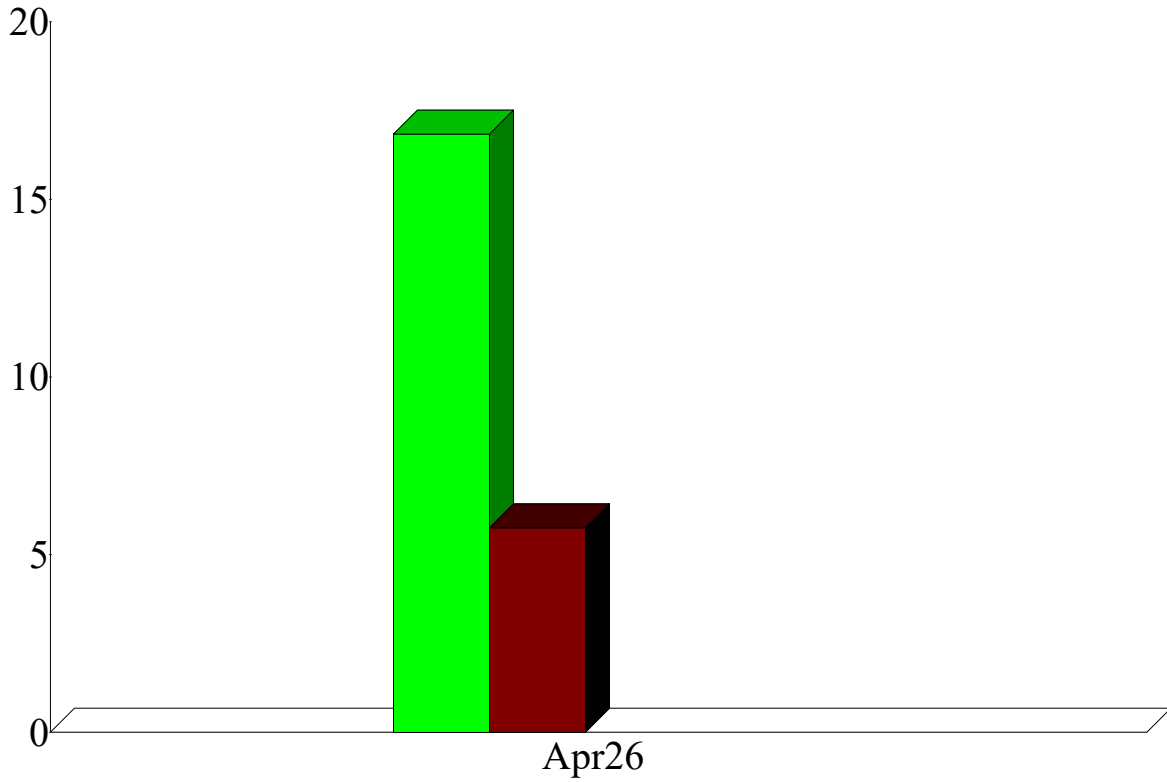
**Esplanade at Wellen Park Community Development District
Construction Project Fund - Series 2026
Statement of Revenues, Expenditures and Changes in Fund Balance
Through April 30, 2026**

Description	April	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Construction Account	15,358	15,358	-	N/A
Cost of Issuance	13	13	-	N/A
Debt Proceeds - Series 2026	-	13,813,988	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	<u>\$ 15,371</u>	<u>\$ 13,829,359</u>	<u>\$ -</u>	<u>N/A</u>
Expenditures and Other Uses				
Cost of Issuance				
District Consultant & A.M.	\$ -	\$ 50,000	\$ -	N/A
Legal Services	-	162,000	-	N/A
Printing & Binding	-	2,250	-	N/A
Engineering Services	-	15,000	-	N/A
Trustee Services	-	6,750	-	N/A
Underwriter's Discount	-	296,700	-	N/A
Capital Outlay				
Water-Sewer Combination	-	3,232,314	-	N/A
Stormwater Management	-	2,514,043	-	N/A
Roadway Improvement	-	617,191	-	N/A
Intragovernmental Transfer Out	-	-	-	N/A
Total Expenditures and Other Uses:	<u>\$ -</u>	<u>\$ 6,896,249</u>	<u>\$ -</u>	<u>N/A</u>
Net Increase/ (Decrease) in Fund Balance	\$ 15,371	\$ 6,933,110	\$ -	
Fund Balance - Beginning	\$ 6,917,739	\$ -	\$ -	
Fund Balance - Ending	<u><u>\$ 6,933,110</u></u>	<u><u>\$ 6,933,110</u></u>	<u><u>\$ -</u></u>	

Esplanade at Wellen Park Community Development District
 Income and Expense by Month
 April 2026

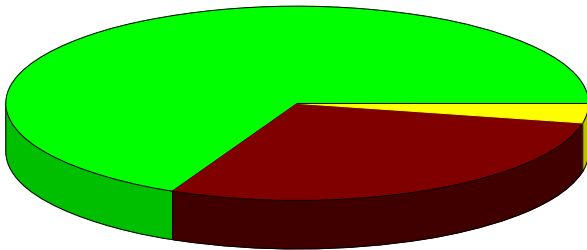


\$ in 1,000's



Expense Summary
 April 2026

5120000 · Executive	68.05%
5130000 · Financial and Adminis	28.96
5140000 · Legal Services	3.00
Total	\$5,755.83



By Account