

PALERMO COMMUNITY DEVELOPMENT DISTRICT



MEETING AGENDA

NOVEMBER 21, 2024

PREPARED BY:

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PALERMO COMMUNITY DEVELOPMENT DISTRICT

November 14, 2024

Board of Supervisors

Palermo Community Development District

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Palermo Community Development District will be held on **Thursday, November 21, 2024, at 9:00 A.M.** at the offices of **Lennar Homes, LLC, 10461 Six Mile Cypress Parkway, Fort Myers, Florida 33966.**

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

<https://districts.webex.com/districts/j.php?MTID=maaf4fbab365e9ef13026d2b785c1e5e7>

Access Code: **2335 678 5483** Event password: **Jpward**

Or Phone: **408-418-9388**, enter the access code **2335 678 5483**, password **Jpward** to join the meeting.

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

Agenda

1. Call to Order & Roll Call.
2. Notice of Advertisement of Landowners Election.
3. Administration of Oath of Office for the newly elected Supervisor to Seat 1 from the Landowner's Meeting held just prior to the Regular Meeting.
 - I. Oath of Office.
 - II. Guide to the Sunshine Amendment and Code of Ethics.
 - III. Form 1 – Statement of Financial Interests.
 - IV. Sample of E-filed Form 1 – Statement of Financial Interests. (2024 Changes to the Law and filing requirements)
4. Consideration of **Resolution 2025-1**, a Resolution of the Board of Supervisors canvassing and certifying the results of the landowners' election of Supervisors held pursuant to Section 190.006(2), *Florida Statutes*, and providing for an effective date.

5. Consideration of **Resolution 2025-2**, a Resolution of the Board of Supervisors Re-Designating certain Officers of the Palermo Community Development District; providing for severability and invalid provisions; providing for conflict and providing for an effective date following the Landowners' Election.
6. Consideration of **Resolution 2025-3**, a Resolution of the Board of Supervisors Declaring a vacancy in Seats 2 and 5 on the Board of Supervisors pursuant to section 190.006(3)(b), Florida Statutes; providing for severability, conflicts and an effective date.
7. Consideration of Minutes:
 - I. June 20, 2024 – Public Hearings and Regular Meeting.
8. Consideration for approval of an Agreement between the Palermo Community Development District and the Florida Governmental Utility Authority (FGUA) for the North Fort Myers Utility System regarding re-use irrigation water.
9. Staff Reports.
 - I. District Attorney.
 - II. District Engineer.
 - III. District Manager.
 - a) Goals and objectives reporting requirements for CDD's.
 - b) Financial Statement for period ending August 31, 2024 (unaudited).
 - c) Financial Statement for period ending September 30, 2024 (unaudited).
 - d) Financial Statement for period ending October 31, 2024 (unaudited).
10. Public Comments.

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

Staff Review

The first order of business is Call to Order and Roll Call.

The second order of business is the notice of Advertisement of the Public Hearings and Regular Meetings.

The third order of business is the consideration of business is general in nature and the Board Member elected at the Landowners' meeting held just prior to today's meeting will subscribe to an Oath of Office and will be sworn in at the meeting.

In addition, the newly elected Board must file a Form 1 – Statement of Financial Interests, which must be filed with the Commission on Ethics within thirty (30) days of being seated on this Board (filing deadline is December 21, 2024). **Please be aware that if a member does not file on time, the Commission on Ethics/State can fine a member up to \$25.00/day for not filing a Form 1 on time. The State has been more stringent these days on these Form 1 filings, so please ensure you file on time.**

Additionally, if any of the newly elected Board currently sits as members of any other Community Development District Boards, you must amend your current Form 1 – Statement of Financial Interests to now include the Palermo Community Development District. The amended form must be filed with the Commission on Ethics within thirty (30) days of being seated on this Board of Supervisors (filing deadline is December 21, 2024).

The fourth order of business is the consideration of **Resolution 2025-1**, a Resolution of the Board of Supervisors of the Palermo Community Development District canvassing and certifying the results of the Landowners' Election of Supervisors held pursuant to Section 190.006(2), Florida Statutes, and providing for an effective date.

We will insert the names and number of votes for each of the individuals that are elected at the landowners' meeting. Of specific note is the manner in which terms for the supervisors will be set. The person receiving the highest two vote totals would serve the term expiring November 2028.

The fifth order of business is the consideration of **Resolution 2025-2**, which designates the officers of the Palermo Community Development District after the outcome of the Landowners' Election which was held on November 21, 2024. Below are the existing officers for the District.

OFFICE	NAME OF OFFICE HOLDER
CHAIRPERSON	SCOTT EDWARDS
VICE-CHAIRPERSON	DALTON DRAKE
ASSISTANT SECRETARY	BARRY ERNST
ASSISTANT SECRETARY	ZANE ZEIDAN
ASSISTANT SECRETARY	ASHLEY KINGSTON
SECRETARY & TREASURER	JAMES P. WARD

The fifth order of business is the consideration of **Resolution 2025-3**, a Resolution of the Board of Supervisors Declaring a vacancy in Seats 2 and 5 on the Board of Supervisors pursuant to section 190.006(3)(b), Florida Statutes; providing for severability, conflicts and an effective date.

The sixth order of business is the consideration of the Minutes from the Palermo Board of Supervisors Public Hearings and Regular Meeting held on June 20, 2024.

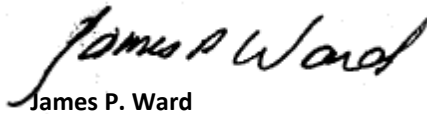
The seventh order of business is the consideration for approval of an Agreement between the Palermo Community Development District and the Florida Governmental Utility Authority (FGUA) for the North Fort Myers Utility System regarding re-use irrigation water.

The eighth order of business are staff reports by the District Attorney, District Engineer, and the District Manager. The District Manager will report on the remainder of the Fiscal Year 2025 meeting schedule; and Financial Statements (unaudited) for the periods ending August 31, 2024, September 30, 2024, and October 31, 2024.

The remainder of the agenda is standard in nature, and in the meantime, if you have any questions and/or comments before the meeting, please do not hesitate to contact me directly by phoning (954) 658-4900.

Sincerely yours,

Palermo Community Development District



James P. Ward
District Manager

The Fiscal Year 2025 Meeting Schedule is as follows:

October 17, 2024	November 21, 2024
December 19, 2024	January 16, 2025
February 20, 2025	March 20, 2025
April 17, 2025	May 15, 2025
June 19, 2025	July 17, 2025
August 21, 2025	September 18, 2025

NOTICE OF MEETING OF LANDOWNERS MEETING AND MEETING
OF THE BOARD OF SUPERVISORS OF THE PALERMO COMMUNITY
DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Palermo Community Development District ("District") the location of which is generally described as comprising a parcel or parcels of land containing approximately 394.82 acres, bounded on the north by Del Prado Blvd, the West by the Sabal Springs Golf and Racquet Club and on the east by power lines and the Powell Creek Canal, and on the south by single family residential property., in Lee County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District's Board of Supervisors ("Board", and individually, "Supervisor"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: November 21, 2024

TIME: 9:00 AM

PLACE: Lennar Homes, LLC, 10461 Six Mile Cypress Parkway, Fort Myers, FL 33966

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the located at the office of the District Manager, c/o JPWard and Associates, LLC, 2301 NE 37th Street, Fort Lauderdale, Florida 33308, Phone 954-658-4900, E-Mail: JimWard@JPWardAssociates.com. ("District Manager's Office"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodation to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

Palermo Community Development District

James P. Ward

District Manager

Publication Dates

LSAR0164691

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 **Palermo 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 **Palermo Community Development District**, Lee 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 _____ 2024, by _____, whose signature appears hereinabove, who is personally known to me or who produced _____ as identification.

NOTARY PUBLIC
STATE OF FLORIDA

Print Name: _____

My Commission Expires: _____

FLORIDA COMMISSION ON ETHICS



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

2024

State of Florida

COMMISSION ON ETHICS

Ashley Lukis, *Chair*
Tallahassee

Michelle Anchors, *Vice Chair*
Fort Walton Beach

William P. Cervone
Gainesville

Tina Descovich
Indialantic

Freddie Figgers
Fort Lauderdale

Luis M. Fusté
Coral Gables

Wengay M. Newton, Sr.
St. Petersburg

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

*Please direct all requests for information to this number.

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I. HISTORY OF FLORIDA'S ETHICS LAWS

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

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

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

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

II. ROLE OF THE COMMISSION ON ETHICS

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

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

III. THE ETHICS LAWS

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

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

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

A. PROHIBITED ACTIONS OR CONDUCT

1. Solicitation and Acceptance of Gifts

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

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

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

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

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

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

2. Unauthorized Compensation

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

3. Misuse of Public Position

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

4. Abuse of Public Position

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

5. Disclosure or Use of Certain Information

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

6. *Solicitation or Acceptance of Honoraria*

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

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

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

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

B. **PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS**

1. *Doing Business With One's Agency*

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

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

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

2. *Conflicting Employment or Contractual Relationship*

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

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

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

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

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

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

4. *Additional Exemptions*

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

5. *Legislators Lobbying State Agencies*

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

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

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

7. *Employees Holding Office*

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

8. *Professional and Occupational Licensing Board Members*

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

9. *Contractual Services: Prohibited Employment*

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

10. *Local Government Attorneys*

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

11. *Dual Public Employment*

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

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

1. *Anti-Nepotism Law*

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

2. *Additional Restrictions*

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

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

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

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

2. *Lobbying by Former State Employees*

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

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

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

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

3. *6-Year Lobbying Ban*

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

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

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

4. *Additional Restrictions on Former State Employees*

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

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

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

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

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

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

E. VOTING CONFLICTS OF INTEREST

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

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

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

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

F. DISCLOSURES

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

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

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

1. FORM 1 - Limited Financial Disclosure

Who Must File:

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

STATE OFFICERS include:

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

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

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

LOCAL OFFICERS include:

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

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

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

SPECIFIED STATE EMPLOYEE includes:

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

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

What Must Be Disclosed:

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

When to File:

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

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

Where to File:

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

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

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

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

3. *FORM 2 - Quarterly Client Disclosure*

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

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

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

When to File:

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

Where To File:

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

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

4. *FORM 6 - Full and Public Disclosure*

Who Must File:

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

What Must be Disclosed:

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

When and Where To File:

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

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

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

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

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

6. *FORM 9 - Quarterly Gift Disclosure*

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

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

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

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

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

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

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

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

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

8. FORM 30 - Donor's Quarterly Gift Disclosure

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

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

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

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

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

IV. AVAILABILITY OF FORMS

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

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

V. PENALTIES

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

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

B. Penalties for Candidates

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

C. Penalties for Former Officers and Employees

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

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

D. Penalties for Lobbyists and Others

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

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

E. Felony Convictions: Forfeiture of Retirement Benefits

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

F. Automatic Penalties for Failure to File Annual Disclosure

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

VI. ADVISORY OPINIONS

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

A. Who Can Request an Opinion

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

B. How to Request an Opinion

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

C. How to Obtain Published Opinions

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

VII. COMPLAINTS

A. Citizen Involvement

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

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

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

B. Referrals

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

C. Confidentiality

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

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

D. How the Complaint Process Works

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

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

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

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

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

E. Dismissal of Complaints At Any Stage of Disposition

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

F. Statute of Limitations

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

VIII. EXECUTIVE BRANCH LOBBYING

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

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

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

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

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

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

IX. WHISTLE-BLOWER'S ACT

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

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

X. ADDITIONAL INFORMATION

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

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

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

XI. TRAINING

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

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

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

2023 Form 1 - Statement of Financial Interests

General Information

Name: DISCLOSURE FILER

Address: SAMPLE ADDRESS

County: SAMPLE COUNTY

PID SAMPLE

AGENCY INFORMATION

Organization	Suborganization	Title
SAMPLE	SAMPLE	SAMPLE

Disclosure Period

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

Primary Sources of Income

PRIMARY SOURCE OF INCOME (Over \$2,500) (Major sources of income to the reporting person)
(If you have nothing to report, write "none" or "n/a")

Name of Source of Income	Source's Address	Description of the Source's Principal Business Activity

Secondary Sources of Income

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

Name of Business Entity	Name of Major Sources of Business' Income	Address of Source	Principal Business Activity of Source

Real Property

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

Location/Description

Intangible Personal Property

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

Type of Intangible	Business Entity to Which the Property Relates

Liabilities

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

Name of Creditor	Address of Creditor

Interests in Specified Businesses

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

Business Entity # 1

Training

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

Signature of Filer

Digitally signed:

Filed with COE:

E-FILING SAMPLE

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

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

When To File:

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

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

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

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

Who Must File Form 1

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk;

- appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.
8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
 9. Members of governing boards of charter schools operated by a city or other public entity.
 10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
 11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
 12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
 13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
 14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
 15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
 16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
 17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

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

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

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

Instructions for Completing Form 1

Primary Sources of Income

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

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

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

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

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).

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

Secondary Sources of Income

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

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

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); *and*,
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

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

Examples:

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

Real Property

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

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

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

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

Intangible Personal Property

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

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership

interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

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

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

Interests in Specified Businesses

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

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

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

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

Training Certification

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

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

MEMO

To: Board of Supervisors

From: James P. Ward

Date: September 3, 2024

Re: Commission on Ethics newly established Electronic Financial Disclosure Management System ("EFDMS") website registration, Financial Disclosure Forms, Required Ethics Training, and Legislative Updates from 2024 Session

Form 1 Reporting Requirements:

Beginning January 1, 2024, the Florida Commission on Ethics has enacted new procedures for electronic filing of Financial Disclosure forms for Public Officials, as a means of submitting Forms and updating your Filer contact information.

To access the newly established Electronic Financial Disclosure Management System ("EFDMS"), visit the login page (<https://disclosure.floridaethics.gov/Account/Login>) and watch the instructional video for directions on how to register/confirm registration.

If you have filed a Form 1 before, click "I am a Filer" and follow the prompts.

Instructions, FAQs, and tutorials are available from the dashboard within EFDMS. Additional assistance can be obtained Monday-Friday from 8:00 a.m. until 5:00 p.m. by contacting the Commission directly.

Ethics Training Requirements:

Beginning January 1, 2024, all elected local officers of independent special districts, including any person appointed to fill a vacancy on an elected special district board, whose service began on or before March 31st of the year for which you are filing, are now 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.

Please note that the four (4) hours of the Ethics Training do not have to be completed all at once. Supervisors will report their 2024 training when they fill out their Form 1 (Statement of Financial Interests) for the 2025 year by checking a box confirming that they have completed the annual Ethics Training. ETHICS TRAINING IS REQUIRED TO BE COMPLETED BY DECEMBER 31, 2024 FOR THE FORM 1 THAT IS FILED IN 2025.

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 trainings which can be used to satisfy the other categories of the Ethics Training. **You may take training from any source you choose.**

State Ethics Laws for Constitutional Officers & Elected Municipal Officers (Video Tutorial):
<https://youtu.be/U8JktIMKzyl>

Office of the Attorney General offers training on Sunshine Law and Public Records Law (22-page presentation):
<https://www.myfloridalegal.com/sites/default/files/2023-05/opengovernmentoverview.pdf>

Office of the Attorney General 2-hour Audio Presentation regarding Public Meetings and Public Records Law:
<https://www.myfloridalegal.com/sites/default/files/Full%2520audio%25202018%5B2%5D.mp3>

Florida Law Changes from the 2024 Legislative Session:

Chapter 2024-136 – Performance Measures and Standards

The legislation mandates special districts to establish goals, objectives, performance measures, and standards for each program and activity they undertake by October 1, 2024 and to report annually on their achievements and performance. Further, by December 1st of each year, the District must produce an annual report detailing the goals and objectives it has accomplished, the performance measures and standards used for evaluation, and any goals or objectives there were not met. The annual report must be posted on the District’s web site.

The District Manager will prepare and these goals and objectives for the Board to review and approve in September, 2024.

Chapter 2024-184 – Non Coercion Certificate

This legislation, among other things, amends Section 787.06, F.S. to require non governmental entities, when a contract is executed, renewed, or extended, with a governmental entity, to provide an affidavit, signed by an officer or a representative of the non-governmental entity under penalty of perjury, attesting that the non-governmental entity does not use coercion for labor or services.

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALERMO COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNER'S ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), *FLORIDA STATUTES*, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Palermo 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 Lee County, Florida; and

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

WHEREAS, such landowners meeting was held on November 21 2024, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

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

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

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

NAME OF INDIVIDUAL ELECTED	SEAT NUMBER	NUMBER OF VOTES
	1	

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

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

SECTION 3. 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.

RESOLUTION 2025-1

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALERMO COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNER'S ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), *FLORIDA STATUTES*, AND PROVIDING FOR AN EFFECTIVE DATE.

SECTION 4. 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 5. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Palermo Community Development District.

PASSED AND ADOPTED this 21st day of November 2024.

ATTEST:

**PALERMO COMMUNITY
DEVELOPMENT DISTRICT**

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

RESOLUTION 2025-2

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

WHEREAS, the Palermo 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 Lee County, Florida, and:

WHEREAS, pursuant to Chapter 190, 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 Palermo 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 PALERMO COMMUNITY DEVELOPMENT DISTRICT:

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

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

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

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

RESOLUTION 2025-2

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

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

PASSED AND ADOPTED this 21st day of November 2024.

ATTEST:

Palermo Community Development District

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

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**MINUTES OF MEETING
PALERMO
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Palermo Community Development District was held on Thursday, June 20, 2024 at 9:00 A.M. at the offices of Lennar Homes, LLC, 10461 Six Mile Cypress Parkway, Fort Myers, Florida 33966.

Present:

Scott Edwards	Chairperson
Dalton Drake	Vice Chairperson
Ashley Kingston	Assistant Secretary

Absent:

Zane Zeidan	Assistant Secretary
Barry Ernst	Assistant Secretary

Also present were:

James P. Ward	District Manager
Greg Urbancic	District Attorney
Steve Sanford	Bond Counsel

Audience:

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

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

FIRST ORDER OF BUSINESS

Call to Order

Mr. James Ward called the meeting to order at approximately 9:00 a.m. He conducted roll call; all Members of the Board were present, with the exception of Supervisor Zeidan and Supervisor Ernst, constituting a quorum.

SECOND ORDER OF BUSINESS

Notice of Advertisement

Notice of Advertisement of Public Hearings

THIRD ORDER OF BUSINESS

Consideration of Minutes

March 21, 2024 - Regular Meeting Minutes

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

On MOTION made by Scott Edwards, seconded by Ashley Kingston, and with all in favor, the March 21, 2024 Regular Meeting Minutes were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

PUBLIC HEARINGS – FY 2025 BUDGET AND SPECIAL ASSESSMENTS

Mr. Ward explained the Public Hearing process noting there were two public hearings, the first related to the Budget itself.

a) FISCAL YEAR 2025 BUDGET

I. Public Comment and Testimony

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

On MOTION made by Scott Edwards, seconded by Ashley Kingston, and with all in favor, the Public Hearing was opened.

Mr. Ward asked if there were any members of the public present via audio or video with any comments or questions with respect to the Fiscal Year 2025 Budget; there were none. He noted there were no members of the public present in person. He called for a motion to close the Public Hearing.

On MOTION made by Scott Edwards, seconded by Ashley Kingston, and with all in favor, the Public Hearing was closed.

II. Board Comment and Consideration

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

III. Consideration of Resolution 2024-3, a resolution of the Board of Supervisors adopting the Annual Appropriation and Budget for Fiscal Year 2025

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

On MOTION made by Scott Edwards, seconded by Ashley Kingston, and with all in favor, Resolution 2024-3 was adopted, and the Chair was authorized to sign.

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97 **b) FISCAL YEAR 2025 IMPOSING SPECIAL ASSESSMENTS; ADOPTING THE ASSESSMENT ROLL**
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99 Mr. Ward indicated this public hearing was related to the imposition of the special assessments for
100 the general fund and certified the assessment roll.
101

102 **I. Public Comment and Testimony**
103

104 Mr. Ward called for a motion to open the Public Hearing.
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106 **On MOTION made by Scott Edwards, seconded by Ashley Kingston,**
107 **and with all in favor, the Public Hearing was opened.**
108

109 Mr. Ward asked if there were any members of the public present via audio or video with
110 any comments or questions; there were none. He noted there were no members of the
111 public present in person. He called for a motion to close the Public Hearing.
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113 **On MOTION made by Scott Edwards, seconded by Ashley Kingston,**
114 **and with all in favor, the Public Hearing was closed.**
115

116 **II. Board Comment and Consideration**
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118 Mr. Ward asked if there were any questions or comments from the Board; there were none.
119

120 **III. Consideration of Resolution 2024-4, a resolution of the Board of Supervisors imposing special**
121 **assessments, and adopting an assessment roll**
122

123 Mr. Ward called for a motion.
124

125 **On MOTION made by Scott Edwards, seconded by Ashley Kingston,**
126 **and with all in favor, Resolution 2024-4 was adopted, and the Chair**
127 **was authorized to sign.**
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130 **FIFTH ORDER OF BUSINESS**
131

Consideration of Resolution 2024-5

132 **Consideration of Resolution 2024-5, a Resolution of the Board of Supervisors designating the dates,**
133 **time, and location for regular meetings of the Board of Supervisors for Fiscal Year 2025**
134

135 Mr. Ward explained Resolution 2024-5 set the dates, time, and location of the Board's meetings for
136 Fiscal Year 2025 for the third Thursday of each month at 9:00 a.m. at the offices of Lennar Homes. He
137 noted the Resolution did not bind the Board to the meetings. He asked if there were any questions;
138 hearing none, he called for a motion.
139

On MOTION made by Dalton Drake, seconded by Scott Edwards, and with all in favor, Resolution 2024-5 was adopted, and the Chair was authorized to sign.

SIXTH ORDER OF BUSINESS**Consideration of Resolution 2024-6**

Consideration of Resolution 2024-6, a Resolution of the Board of Supervisors of the Palermo Community Development District designating Thursday, November 21, 2024, at 9:00 A.M. at the offices of Lennar Homes, LLC, 10461 Six Mile Cypress Parkway, Fort Myers, Florida 33966 for a Landowners' Meeting and Election; Providing for publication; establishing forms for the Landowner Election; and providing for severability and an effective date

Mr. Ward explained Resolution 2024-6 set a landowners' meeting date, time, and location. He stated the landowner election was for Seat 1 (Zane Zeidan), Seat 2 (Ashley Kingston), and Seat 5 (Barry Ernst). He stated a regular meeting would be held after the landowner's meeting to swear in the newly elected board members. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made by Scott Edwards, seconded by Dalton Drake, and with all in favor, Resolution 2024-6 was adopted, and the Chair was authorized to sign.

SEVENTH ORDER OF BUSINESS**Consideration of Resolution 2024-7**

Consideration of Resolution 2024-7, a Resolution of the Board of Supervisors of the Palermo Community Development District Approving the assignment of the Engineering Services Agreement from Banks Engineering to Atwell, LLC; Authorizing the Chairperson to execute the Assignment; Providing general authorization; and addressing conflicts, severability, and an effective date

Mr. Ward stated Banks Engineering sold its firm to Atwell, LLC and this Resolution transitioned the existing agreement with Banks Engineering to Atwell Engineering on the same terms and conditions. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made Scott Edwards, seconded by Ashley Kingston, and with all in favor, Resolution 2024-7 was adopted, and the Chair was authorized to sign.

EIGHTH ORDER OF BUSINESS**Consideration of Resolution 2024-8**

Consideration of Resolution 2024-8, a Resolution of the Board of Supervisors of the Palermo Community Development District, granting the Chairman or the Vice Chairman (in the Chairman's absence) the authority to execute that certain Plat of Crane Landing Phase IV; approving the scope and terms of such authorization; providing for severability; providing for conflicts; and providing an effective date

Mr. Ward stated Resolution 2024-8 granted the Chairman and Vice Chairman authority to sign the Crane Landing Phase IV plat. He asked if there were any questions; hearing none, he called for a motion.

On MOTION made Scott Edwards, seconded by Ashley Kingston, and with all in favor, Resolution 2024-8 was adopted, and the Chair was authorized to sign.

NINTH ORDER OF BUSINESS

Consideration of Resolution 2024-9

Consideration of Resolution 2024-9, a Resolution Of The Board Of Supervisors (The "Board") Of The Palermo Community Development District (The "District") Authorizing The Issuance Of Not Exceeding \$9,000,000 Palermo Community Development District Special Assessment Bonds, Series 2024 (Assessment Area Two) (The "2024 Bonds") To Finance Certain Public Infrastructure Within The District; Determining The Need For A Negotiated Limited Offering Of The 2024 Bonds And Providing For A Delegated Award Of Such Bonds; Appointing The Underwriter For The Limited Offering Of The 2024 Bonds; Approving The Form Of And Authorizing The Execution And Delivery Of A Bond Purchase Contract With Respect To The 2024 Bonds; Approving The Use Of That Certain Master Trust Indenture Previously Approved By The Board With Respect To The 2024 Bonds; Approving The Form Of And Authorizing The Execution And Delivery Of A Second Supplemental Trust Indenture Governing The 2024 Bonds; Approving The Form Of And Authorizing The Distribution Of A Preliminary Limited Offering Memorandum; Approving The Execution And Delivery Of A Final Limited Offering Memorandum; Approving The Form Of And Authorizing The Execution Of A Continuing Disclosure Agreement, And Appointing A Dissemination Agent; Approving The Application Of Bond Proceeds; Authorizing Certain Modifications To The Assessment Methodology Report And Engineer's Report; Providing For The Registration Of The 2024 Bonds Pursuant To The DTC Book-Entry Only System; Authorizing The Proper Officials To Do All Things Deemed Necessary In Connection With The Issuance, Sale And Delivery Of The 2024 Bonds; And Providing For Severability, Conflicts And An Effective Date

Mr. Ward indicated this was a delegation resolution with respect to the Series 2024 bonds. He introduced Mr. Steve Sanford, Bond Counsel.

Mr. Steve Sanford explained this was called a delegation resolution. *The Board sets certain parameters and then when it came time to market the bonds, if the parameters were consistent with pricing, then there was no need to call a special meeting. This Resolution authorizes up to \$9 million dollars in special assessment bonds to finance the improvements for the benefit of assessment area 2 within the District and we are asking the Board to approve certain documents.* He discussed the documents being approved including the Bond Purchase Contract between FMS Bonds and the District, Preliminary Limited Offering Memorandum, Continuing Disclosure Agreement, and the Form of Supplemental Indenture between the District and the Bond Trustee. He noted the Resolution did other things necessary in connection with the marketing of the bonds, including authorizing modification of Mr. Ward's reports or the Engineering Report, if necessary, without the need for a special meeting. He asked if there were any questions; hearing none, he called for a motion.

Mr. Scott Edwards: We had discussed trying to get this bond issuance done sooner than later, but on further discussion we were going to hold off until later this year. So, this really just authorizes -- ?

Mr. Sanford: *There's no reason why we couldn't do this now and put it on the shelf, and when you're ready to pull the trigger, we are good to go.*

On MOTION made Scott Edwards, seconded by Ashley Kingston, and with all in favor, Resolution 2024-9 was adopted, and the Chair was authorized to sign.

TENTH ORDER OF BUSINESS

Staff Reports

I. District Attorney

No report.

II. District Engineer

No report.

III. District Manager

- a) Supervisor of Elections Report on Qualified Electors dated April 15, 2024
- b) Florida Law changes to Form 1 Filings
- c) *Important Board Meeting Dates for Balance of Fiscal Year 2024*
 1. November 21, 2024 - Landowners Election (Seats 1, 2 & 5)
- d) Financial Statement for period ending March 31, 2024 (unaudited)
- e) Financial Statement for period ending April 30, 2024 (unaudited)
- f) Financial Statement for period ending May 31, 2024 (unaudited)

Mr. Ward reminded the Board to file the Form 1 by July 1, 2024 on the State website. He reminded the Board to complete the Ethics Training requirement and noted he would send out the links for the ethics training modules.

ELEVENTH ORDER OF BUSINESS

Supervisor's Requests and Audience Comments

Mr. Ward asked if there were any Supervisor's requests; there were none. He asked if there were any audience comments from audience members present in person, or via audio/video; there were none.

TWELFTH ORDER OF BUSINESS

Public Comments

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

Mr. Ward noted there were no audience members present.

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THIRTEENTH ORDER OF BUSINESS

Adjournment

Mr. Ward adjourned the meeting at approximately 9:15 a.m.

**On MOTION made by Dalton Drake, seconded by Ashley Kingston, and
with all in favor, the Meeting was adjourned.**

Palermo Community Development District

James P. Ward, Secretary

Scott Edwards, Chairperson

RESOLUTION 2025-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PALERMO COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEATS 2 AND 5 ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

RECITALS

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

WHEREAS, on November 5, 2024, two (2) members of the Board of Supervisors (the “Board”) were to be elected by the Qualified Electors of the District, as that term is defined in Section 190.003, Florida Statutes; and

WHEREAS, pursuant to Florida law, prior to the general election, there was a qualifying period for candidates intending to run for the seats on the Board up for election; and

WHEREAS, the seats up for election were Seats 2 and 5; and

WHEREAS, the Lee County Supervisor of Elections has confirmed that at the close of the qualifying period no Qualified Elector qualified to run for Seat 2 and Seat 5 for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), Florida Statutes, the Board shall declare such unfilled seat as vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to the vacant seat within ninety (90) days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring Seat 2 and Seat 5 vacant as of November 19, 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF PALERMO COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

SECTION 1. DECLARATION OF VACANCIES. The following seats are hereby declared vacant effective as of November 19, 2024:

Seat #2 (currently held by Ashley Kingston)

Seat #5 (currently held by Barry Ernst)

RESOLUTION 2025-3

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF PALERMO
COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN
SEATS 2 AND 5 ON THE BOARD OF SUPERVISORS PURSUANT TO
SECTION 190.006(3)(b), FLORIDA STATUTES; PROVIDING FOR
SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.**

SECTION 2. APPOINTMENT/INCUMBENT. Pursuant to Section 190.006(3)(b), Florida Statutes the Board shall appoint a Qualified Elector to fill each vacancy stated in Section 1 on or before February 17, 2025. Until such time as the Board nominates a Qualified Elector to fill the vacancy declared in Section 1 above, the incumbent Board member in the applicable seat shall remain in office.

SECTION 3. SEVERABILITY. If any section or part of a section of this Resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 4. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 21st day of November 2024.

**PALERMO COMMUNITY DEVELOPMENT
DISTRICT**

ATTEST:

James P. Ward, Secretary

Name: _____
Chairperson / Vice-Chairperson

Florida Governmental Utility Authority

Board Agenda Item

Thursday, October 17, 2024

Item

OP 2 Approval of Reuse Irrigation Water Interconnect Agreement Between Palermo Community Development District and the Florida Governmental Utility Authority for the North Fort Myers Utility System

Summary

Provided for your review and consideration is a Reuse Irrigation Water Interconnect Agreement between Palermo Community Development District (“CDD”) and the Florida Governmental Utility Authority (“FGUA”) for the North Fort Myers Utility System. This agreement outlines the terms and conditions for providing public access reuse irrigation water to the CDD for its usage. This agreement generally includes:

- Operations and maintenance responsibilities between FGUA and CDD.
- Noticing requirements.
- Point of connection / ownership demarcation
- Initial terms of the agreement and renewals (30-year initial term with automatic 10-year renewals).
- Total annual allocations of reuse irrigation water.
- Rates, Fees and Charges.

Background and Justification

The CDD has a need for reuse irrigation water and the FGUA currently has the right to provide public access reuse irrigation water and is capable of providing it. All reuse irrigation water interconnect utilities have been constructed and conveyed to the FGUA as part of previous closeouts and conveyances for the development, and now a formal agreement between the parties is required to allow for usage of the interconnect.

Recommendation

Staff recommends approval of the Reuse Irrigation Water Interconnect Agreement Between Palermo Community Development District and the Florida Governmental Utility Authority for the North Fort Myers Utility System.

Budget Impact

N/A

Board Action

Moved by:

Seconded by:

Action Taken:

REUSE IRRIGATION WATER INTERCONNECT AGREEMENT

THIS REUSE IRRIGATION WATER INTERCONNECT AGREEMENT (this “Agreement”) is made and entered into this 17th day of October, 2024, by and between **FLORIDA GOVERNMENTAL UTILITY AUTHORITY (“FGUA”)**, a legal entity and public body created by interlocal agreement in 1999 pursuant to section 163.01 (7), (g), Florida Statutes and **PALERMO COMMUNITY DEVELOPMENT DISTRICT (“CDD”)**, a community development district established pursuant to Chapter 190, Florida Statutes and collectively with FGUA, the “Parties”).

WHEREAS, the CDD governs the Crane Landing residential community located within Lee County, Florida, which will contain approximately 1,227 single-family homes at buildout, as further shown on the map attached hereto as Exhibit “A” (“Crane Landing Service Area”), accompanied by the legal description attached as Exhibit “B”; and

WHEREAS, the CDD has a need for reclaimed water for irrigation; and

WHEREAS, the Crane Landing Service Area is within FGUA’s North Fort Myers Utility (“NFMU”) service area in Lee County, Florida, wherein FGUA currently has the right to provide Public Access Reuse Irrigation Water, as defined below; and

WHEREAS, the FGUA owns and operates a wastewater treatment facility serving NFMU that produces public access reuse water for irrigation that has received at least secondary treatment and basic disinfection and can be reused after flowing out of a domestic wastewater treatment facility, as defined in Rule 62-600.200(57), Florida Administrative Code, or its official successor in function (“Public Access Reuse Irrigation Water”); and

WHEREAS, the Parties desire to enter into this Agreement to outline the terms and conditions for providing Public Access Reuse Irrigation Water to the CDD for its use in irrigating areas within the Crane Landing Service Area intended to be accessible to the general public, such as golf courses, cemeteries, parks, landscaped areas, medians, and private residential dwellings, as defined in Rule 62-610.200(42), Florida Administrative Code, or its official successor in function (“Public Access Areas”).

NOW, THEREFORE, in consideration of the mutual covenants and promises made herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree and bind themselves as follows:

SECTION 1. RECITALS. The foregoing preambles are true and correct and are hereby incorporated herein by reference.

SECTION 2. PROVISION OF REUSE IRRIGATION WATER.

(A) The FGUA agrees to transmit and the CDD agrees to receive a total annual allocation of 89.57 million gallons (MG), equivalent to 245,400 gallons per day (GPD), of Public Access Reuse Irrigation Water for land application in Public Access Areas through the Point of Connection, as defined below, generally located off Palatina Way near Lake #BIL7. The CDD understands and agrees that the FGUA operates its wastewater system pursuant to a Florida Department of Environmental Protection operating permit, which may be negatively impacted by a change in effluent disposal availability and that the FGUA relies on the commitments in this Agreement to establish minimum disposal requirements for regulatory purposes. Accordingly, the CDD covenants that it will use Public Access Reuse Irrigation Water as its primary source of irrigation of its Public Access Areas and that the CDD will not use potable or other water sources for irrigation if the FGUA has Public Access Reuse Irrigation Water available for the CDD's use. The CDD shall not contract with or otherwise agree or accept Public Access Reuse Irrigation Water from any person or entity other than the FGUA. The FGUA will use its best efforts to provide the quantity of Public Access Reuse Irrigation Water to the CDD, as outlined herein, but the FGUA does not guarantee any minimum amount of Public Access Reuse Irrigation Water will be provided to the CDD.

(B) A Public Access Reuse Irrigation Water interconnection to connect the FGUA's NFMU reuse transmission line to the CDD's onsite irrigation system has been designed, permitted, and installed by the CDD in accordance with permit requirements from the Florida Department of Environmental Protection. The interconnection is located off Palatina Way near Lake #BIL7, which shall be known as the Point of Connection, as shown in Exhibit C. The interconnection was constructed following FGUA's specifications and is located within the right-of-way or a dedicated easement area, with ownership previously conveyed to the FGUA. Upon execution of this Agreement the FGUA shall install the associated meter.

(C) The CDD shall use all Public Access Reuse Irrigation Water from the FGUA solely to irrigate approved Public Access Areas within Crane Landing Service Area. The CDD shall not sell, distribute, or otherwise convey Public Access Reuse Irrigation Water received from FGUA to users outside of the Crane Landing Service Area, and the CDD shall not resell Public Access Reuse Irrigation Water to users within the Crane Landing Service Area. It is acknowledged that the cost and expenses of the Public Access Reuse Irrigation Water and expenses of the CDD

relating to this Agreement are included in the general operation and maintenance budget of the CDD, which budget is paid through operation and maintenance assessments levied by the CDD against real property within the CDD. The CDD shall ensure that the use of the Public Access Reuse Irrigation Water and the operation of the CDD's irrigation system complies with Rules 62-610.469, 62-610.471, Florida Administrative Code, and all other applicable regulations. Public Access Reuse Irrigation Water shall not be used to fill swimming pools, hot tubs, or wading pools. Low trajectory nozzles or other means to minimize aerosol formation shall be used within 100 feet of outdoor public eating, drinking, and bathing facilities. The CDD shall ensure it complies with all set-back distances in Rule 62-610.471, FAC, or its official successor in function, including, but not limited to the following: (i) a set-back of at least 200 feet is maintained from any unlined storage ponds for Public Access Reuse Irrigation Water to any potable water supply wells, unless a lesser distance is approved; (ii) a set-back distance of 75 feet from the edge of any wetted area of any public access land application area to potable water supply wells; (iii) a set-back distance of 75 feet from a reclaimed water transmission facility to any public water supply well.

(D) The CDD shall be responsible for all sampling, monitoring, and reporting requirements for the acceptance, storage, use, and disposal of Public Access Reuse Irrigation Water provided to the Point of Connection, including, but not limited to providing any required notices to persons using the property and users of the Public Access Reuse Irrigation Water. Upon request, the CDD shall provide the FGUA copies of the results of any Public Access Reuse Irrigation Water sampling and related reports to the Florida Department of Environmental Protection (FDEP) or other regulatory bodies. All costs associated with the CDD's obligations hereunder shall be borne by the CDD. The CDD shall comply with all applicable federal, state, and local regulations for using Public Access Reuse Irrigation Water.

SECTION 3. TRANSMISSION AND DISTRIBUTION SYSTEMS.

(A) The FGUA shall own and be responsible for operating and maintaining in accordance with applicable laws and regulations the Public Access Reuse Irrigation Water Distribution System, consisting of a network of pipes, pumping facilities, storage facilities, and appurtenances designed to convey and distribute Public Access Reuse Irrigation Water as described in Rule 62-610.200(46), Florida Administrative Code, or its official successor in function, (the “Public Access Reuse Irrigation Water Distribution System”) between the FGUA’s NFMU wastewater treatment plant and the Point of Connection. The FGUA shall be responsible for operating and maintaining the Point of Connection and the meter installed at the Point of Connection. The FGUA shall be responsible for all monitoring and reporting requirements required by its wastewater operating permit. The CDD shall allow the FGUA reasonable access to the CDD property with the Public Access Reuse Irrigation Water Distribution System to fulfill these requirements.

(B) The CDD shall own and be responsible for installing, operating, and maintaining in accordance with applicable laws and regulations the Public Access Reuse Irrigation Water Distribution System within Crane Landing on the CDD’s side of the Point of Connection.

(C) Without advance notice, the FGUA shall have the right to enter upon those portions of the CDD’s property as necessary to review and inspect the operations of the CDD’s Public Access Reuse Irrigation Water Distribution System or for sampling at any sampling sites located on CDD’s property.

(D) The maintenance to be provided by the FGUA and the CDD shall be performed in such a manner as is necessary to meet the standards prescribed by applicable regulatory agencies and to maintain each Party’s respective facilities at a level of performance, maintenance, and repair which will not adversely affect existing customers of the FGUA. In the event the FGUA determines that all or any portion of the Public Access Reuse Irrigation Water Distribution System on the CDD’s side of the Point of Connection requires testing, maintenance, repair, or replacement, the FGUA shall notify the CDD in writing at the address specified herein for Notice purposes. The CDD shall have the duty to commence and complete such testing, maintenance, repair, or replacement as is reasonably necessary as expeditiously as possible unless the CDD can demonstrate to the satisfaction of the FGUA that such actions are not required. In the event the CDD fails to begin or fails to complete such reasonably required work in a reasonable period of

time, the FGUA shall have the right to self-perform such work upon twenty (20) days' written notice to the CDD of such failure, and the CDD shall be responsible to reimburse those reasonable costs to the FGUA within thirty (30) days of receipt of invoice from FGUA.

(E) The CDD is prohibited from installing, maintaining or allowing the installation or maintenance of any cross connection between the Public Access Reuse Irrigation Water Distribution System and any potable water system. The FGUA will immediately terminate Public Access Reuse Irrigation Water service upon confirmation of any cross connection with potable water lines. Public Access Reuse Irrigation Water service may be reinstated at the discretion of the FGUA. The CDD will be financially responsible for all costs incurred by the FGUA resulting from a cross connection whether installed by the CDD or any other user within the Crane Landing Service Area. These costs include all water used, including, but not limited to, all water used for flushing water lines and mandatory follow up inspections performed by outside contractors. The CDD and all property owners and users of Public Access Reuse Irrigation Water within the Crane Landing Service Area shall comply with the FGUA's cross connection control and inspection program.

SECTION 4. RATES, FEES, AND CHARGES.

(A) The FGUA will charge and the CDD will pay the FGUA's prevailing rates, fees, and charges for Public Access Reuse Irrigation Water provided to the CDD in accordance with the FGUA's standard billing practices and procedures. The FGUA Board of Directors will establish the rate at its sole discretion following the FGUA's policies and procedures.

(B) On or before July 1st of each year, the FGUA shall notify the CDD of any Public Access Reuse Irrigation water rate changes. Any changes in the Public Access Reuse Irrigation Water rate to be charged to the CDD shall take effect on October 1st of the same year.

(C) Any rate increases over and above an approved annual rate index adjustment must be supported by a rate study performed by a professional rate consultant of the Public Access Reuse Irrigation Water only, excluding potable water improvements. The sale of the Public Access Reuse Irrigation Water transmitted to the CDD by the FGUA shall occur on the CDD's side of the meter.

(D) All Public Access Reuse Irrigation Water provided by the FGUA to the CDD shall flow through the Public Access Reuse Irrigation Water meter at the Point of Connection. All Public Access

Reuse Irrigation Water charges shall be based upon the meter reading except as otherwise provided in this Agreement.

(E) The reuse water meter shall remain the property of the FGUA, which shall be responsible for all maintenance, repairs, testing, and calibrations of its meter. The meter shall be tested by the FGUA as deemed necessary following the American Water Works Association Standards for Meter Testing or other mutually agreeable standards. A copy of the test report(s) will be provided to the CDD. The CDD reserves the right to test the meter at its expense. In the event a recalibration of the meter is performed by the FGUA or the CDD, and it registers an accuracy error that is greater than the standards prescribed for the accuracy of such devices by the American Water Works Association, then the parties agree that the FGUA shall refund to CDD the amount billed in error for one-half the period, not to exceed six (6) months, since the last test, provided, however, that if it can be shown that the error was due to some cause, the date of which can be fixed, the overcharge shall be computed back to but not beyond such date. Whenever the meter is found to register less than the standard described above, the FGUA may bill the CDD any additional amount due for one-half the period since the last test, said one-half period not to exceed six (6) months. provided, however, that if it can be shown that the error was due to some cause, the date of which can be fixed, the undercharge shall be computed back to but not beyond the date of the cause.

SECTION 5. PUBLIC ACCESS REUSE IRRIGATION WATER QUALITY, RESTRICTIONS, AND NOTIFICATIONS.

(A) All Public Access Reuse Irrigation Water delivered to CDD pursuant to this Agreement for irrigation shall receive at least secondary treatment and basic disinfection as required by Chapter 62-610, Florida Administrative Code, and shall be of a quality that conforms with the requirements of all federal, state, and local regulations.

(B) In the event of water quality deterioration below levels required for Public Access Area irrigation purposes, the FGUA shall inform the CDD as soon as practicable, and the CDD shall immediately cease all irrigation practices until the Public Access Reuse Irrigation Water quality is restored to acceptable levels.

(C) The CDD shall notify the public and all property owners and users within the Crane Landing Service Area that Public Access Reuse Irrigation Water is being used for irrigation purposes within Crane Landing Service Area. This notification shall be accomplished by posting

advisory signs at all entrances and exits to the Crane Landing community and at all storage ponds and decorative water features. The signs shall be printed in purple ink and placed in a conspicuous location. These signs shall proclaim in English and Spanish, "Do Not Drink," along with the equivalent standard international symbol. All Public Access Reuse Irrigation Water valves and outlets shall be clearly labeled as being of non-potable quality, proclaiming in English and Spanish "Do Not Drink," along with the equivalent standard international symbol. Above-ground hose bibs that dispense Public Access Reuse Irrigation Water shall not be allowed on private, non-CDD owned and controlled property within the Crane Landing Service Area. Above-ground hose bibs that dispense Public Access Reuse Irrigation Water may be allowed on CDD owned and controlled property within the Crane Landing Service Area so long as they are located and maintained in a locked vault, service box, or compartment that is clearly labeled as being of non-potable quality, proclaiming in English and Spanish "Do Not Drink," along with the equivalent standard international symbol.

(D) The CDD shall ensure that all property owners within the Crane Landing Service Area and users of the Public Access Reuse Irrigation Water are informed about the origin, nature, and characteristics of the Public Access Reuse Irrigation Water, the manner in which the Public Access Reuse Irrigation Water can be safely used, limitations on the use of the Public Access Reuse Irrigation Water, and the requirements of the FGUA's cross connection control and inspection program. This notification is required to be provided in writing, in English and Spanish, at the time each property within the Crane Landing Service Area makes initial connection to the CDD's Public Access Reuse Irrigation Water Distribution System, and no less than annually thereafter to all property owners and users within the Crane Landing Service Area.

(E) No later than November 1st of each year during the term of this Agreement, the CDD shall provide a report to the FGUA containing the details of the public notification program, including copies of the public notification materials, and details on the date, manner, and persons/properties to whom the CDD provided the required public notifications during that year. In addition to these written public notification activities, this report shall also include details on any notification activities provided through the news media, use of advisory signs, and other public notification activities. A description of these ongoing public notification activities is required to be included in the FGUA's annual reuse report required by subsection 62-610.870(3), F.A.C. The

public notification program shall include details on written public notification activities, activities related to the news media, use of advisory signs, and other public notification activities.

SECTION 6. EXCUSES FROM PERFORMANCE.

(A) If for any reason, beyond either the FGUA's or the CDD's control, during the term of this Agreement, any local, state, or federal government or agency shall fail to issue necessary permits, grant necessary approvals, or require any change in the operation of the treatment, transmission, and distribution systems or the application of the Public Access Reuse Irrigation Water, then, to the extent that such requirements shall prevent either party from performance of any of the terms of this Agreement, the affected party shall be excused from the performance thereof. The parties hereto shall immediately undertake to renegotiate the affected portion of this Agreement.

(B) Neither party shall be liable for damages due to delay or failure to perform any obligation under this Agreement if such delay or failure results directly or indirectly from circumstances beyond the control of such party. Such circumstances shall include, but not be limited to, acts of God, acts of war, civil commotions, riots, strikes, lockouts, acts of government in either its sovereign or contractual capacity, accident, pandemic, epidemic, hurricane, fire, water damages, flood, earthquake or other natural catastrophes.

(C) In the event of an interruption of Public Access Reuse Irrigation Water service from the FGUA, the FGUA shall provide notice seventy-two (72) hours in advance of any action to discontinue service for routine maintenance or repairs. The FGUA shall provide notice within twenty-four (24) hours of an emergency condition and return service as soon as possible following such emergency. The FGUA agrees to use reasonable efforts to avoid emergency conditions and will follow up said discontinuance of service notice with a written report explaining the conditions under which the emergency was declared and ending the actions taken, or to be taken, to avoid recurrence.

(D) In the event of an interruption of acceptance of the Public Access Reuse Irrigation Water by the CDD, the CDD shall provide notice seventy-two (72) hours in advance of any action to discontinue acceptance service for routine maintenance or repairs. The CDD shall provide notice within twenty-four (24) hours of an emergency condition and return to acceptance service as soon as possible following such emergency. The CDD agrees to use all reasonable efforts to avoid emergency conditions and will follow up said discontinuance of Public Access Reuse Irrigation

Water acceptance service notice with a written report explaining the conditions under which the emergency was declared and the actions taken or to be taken to avoid recurrence.

SECTION 7. EMERGENCIES.

(A) The FGUA shall not be liable to the CDD for failure to deliver Public Access Reuse Irrigation Water if an emergency occurs that prevents the FGUA's performance, which includes, but is not limited to, a lack of Public Access Reuse Irrigation Water due to loss of flow to the treatment plant or a process failure, non-compliant Public Access Reuse Irrigation Water making it unsuitable for reuse, equipment or material failure in the Public Access Reuse Irrigation Water Distribution Systems, temporary shut downs, or any Act of God.

(B) If an emergency occurs, the FGUA shall notify CDD in writing, noting the nature of the emergency and expected duration. If an emergency occurs impacting the CDD's Public Access Reuse Irrigation Water Distribution System, the CDD shall immediately notify the FGUA in writing, noting the nature of the emergency and expected duration.

(C) In the event of a natural disaster or other emergency condition, and under the CDD's supervision, the FGUA shall have the express and implied right to access and operate, at the FGUA's expense, the CDD's Public Access Reuse Irrigation Water Distribution System in a manner that will allow the FGUA to maintain compliance with all applicable federal and state rules and permits. In the event the CDD no longer operates its Public Access Reuse Irrigation Water Distribution System for any reason whatsoever, the FGUA shall have the express and implied right to operate the CDD's Public Access Reuse Irrigation Water Distribution System and maintain the application areas in a manner to allow proper application of Public Access Reus Irrigation Water.

SECTION 8. INDEMNIFICATION.

(A) To the fullest extent permitted by Florida law, the CDD agrees to indemnify and hold harmless the FGUA, its officers, agents, and employees against any loss, damage, or expense, including all costs and reasonable attorneys' fees, suffered by the FGUA from any claim, demand, judgment, decree, or cause of action of any kind or nature arising out of any negligent error, omission, or act of the CDD, its agents, servants, or employees in the performance of this Agreement.

(B) The FGUA shall not be liable or responsible to the CDD or to any other person as a result of any damage or injury to property or person caused or arising in any way as a result of acts of God, strikes, walkouts, or other industrial disturbances, acts of public enemy, wars, blockades, riots, acts of armed forces, epidemic, delays by carriers, inability to obtain materials or right-of-way on reasonable terms, acts of public authorities, acts of vandals or other third parties, or any other causes whether or not of the same kind enumerated herein, which are not reasonably within the control of the FGUA.

(C) In no event shall either party be liable to the other party or to any other person for any consequential, incidental, or punitive damages as a result of damage or injury to property or persons, regardless of whether such damage or injury was the result of acts or failures to act of such party, its officers, elected officials, employees, agents, and other persons acting under its direction or control, or third parties. In no event shall either party be liable for any damages in excess of the limits of liability set forth in Section 768.28 Florida Statutes. Nothing herein shall be deemed a waiver of either party's sovereign immunity.

SECTION 9. TERM AND TERMINATION.

(A) This Agreement shall be for thirty (30) years commencing on the date first written above. The term of this Agreement shall be automatically renewed for successive ten (10) year terms unless terminated pursuant to paragraph (B) below.

(B) Either party shall have the right to terminate this Agreement upon two (2) years' written notice to the other party. All terms and conditions of this Agreement shall remain in full force and effect for the two (2)-year termination period.

(C) This Agreement is conditioned upon the FGUA maintaining all necessary approvals from all regulatory authorities to provide Public Access Reuse Irrigation Water service to the identified Public Access Areas. The CDD shall provide the FGUA from time to time with the legal description and other information required by the FGUA to add additional property to be irrigated pursuant to this Agreement to FGUA's area-wide reuse permit granted by the Florida Department of Environmental Protection.

SECTION 10. NOTICE.

(A) All notices required or authorized under this Agreement shall be in writing and shall be hand delivered, sent by electronic mail, the U.S. Postal Service, or delivered by other sufficient delivery services (i.e. Federal Express or United Parcel Service), to the parties at the following addresses:

FGUA: Florida Governmental Utility Authority
System Manager-Scott Towler
9400 Southpark Center Loop, Suite 400
Orlando, Florida 32819

with a copy to: Heather Encinosa, Esq.
Nabors, Giblin & Nickerson
1500 Mahan Drive, Suite 200
Tallahassee, FL 32301

CDD: Palermo Community
Development District
c/o JPWard & Associates, LLC
2301 Northeast 37th Street
Fort Lauderdale, Florida 33308
Attn: James P. Ward
JimWard@JPWardAssociates.com

with a copy to: Coleman, Yovanovich & Koester, P.A.
4001 Tamiami Trail N., Suite 300
Naples, Florida 34103
Attn: Gregory L. Urbancic, Esq.
gurbancic@cyklawfirm.com

(B) Either of the parties may, by notice in writing given to the other party, designate any further or different addresses to which subsequent notices or other communications shall be sent. Any notice shall be deemed given on the date such notice is delivered by hand or five days after the date mailed or sent through other delivery services.

SECTION 11. DISCLAIMER OF THIRD-PARTY BENEFICIARIES.

This Agreement is solely for the benefit of the parties signing hereto, their successors, and assigns, and no right nor cause of action shall accrue upon or by reason hereof to or for the benefit of any third party not a signatory hereto.

SECTION 12. GOVERNING LAW.

This Agreement shall be governed and construed in accordance with the laws of the State of Florida.

SECTION 13. ASSIGNMENT.

Neither party may assign this Agreement without the prior written consent of the other party, which consent shall not be unreasonably withheld. To the extent provided herein, this Agreement shall be binding upon the parties, their respective successors, and assigns.

SECTION 14. ENTIRE AGREEMENT.

(A) This Agreement, as executed by both parties, supersedes all previous agreements or representations, either oral or written, heretofore in effect between the FGUA and the CDD that may have concerned the matters covered herein.

(B) No additions, alterations, or variations to the terms of this Agreement shall be valid, nor can the provisions of this Agreement be waived by either party unless such additions, alterations, or waivers are expressly outlined in writing in a document of import equal to this Agreement and duly executed by the parties hereto.

SECTION 15. SEVERABILITY.

If any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

IN WITNESS WHEREOF, the parties hereto have executed this Reuse Irrigation Water Interconnect Agreement.

ATTEST:

FLORIDA GOVERNMENTAL UTILITY
AUTHORITY

Secretary

By: _____

Name: _____

Title: _____

ATTEST:

PALERMO COMMUNITY
DEVELOPMENT DISTRICT

Secretary

By: _____

Name: _____

Title: _____

Exhibit A

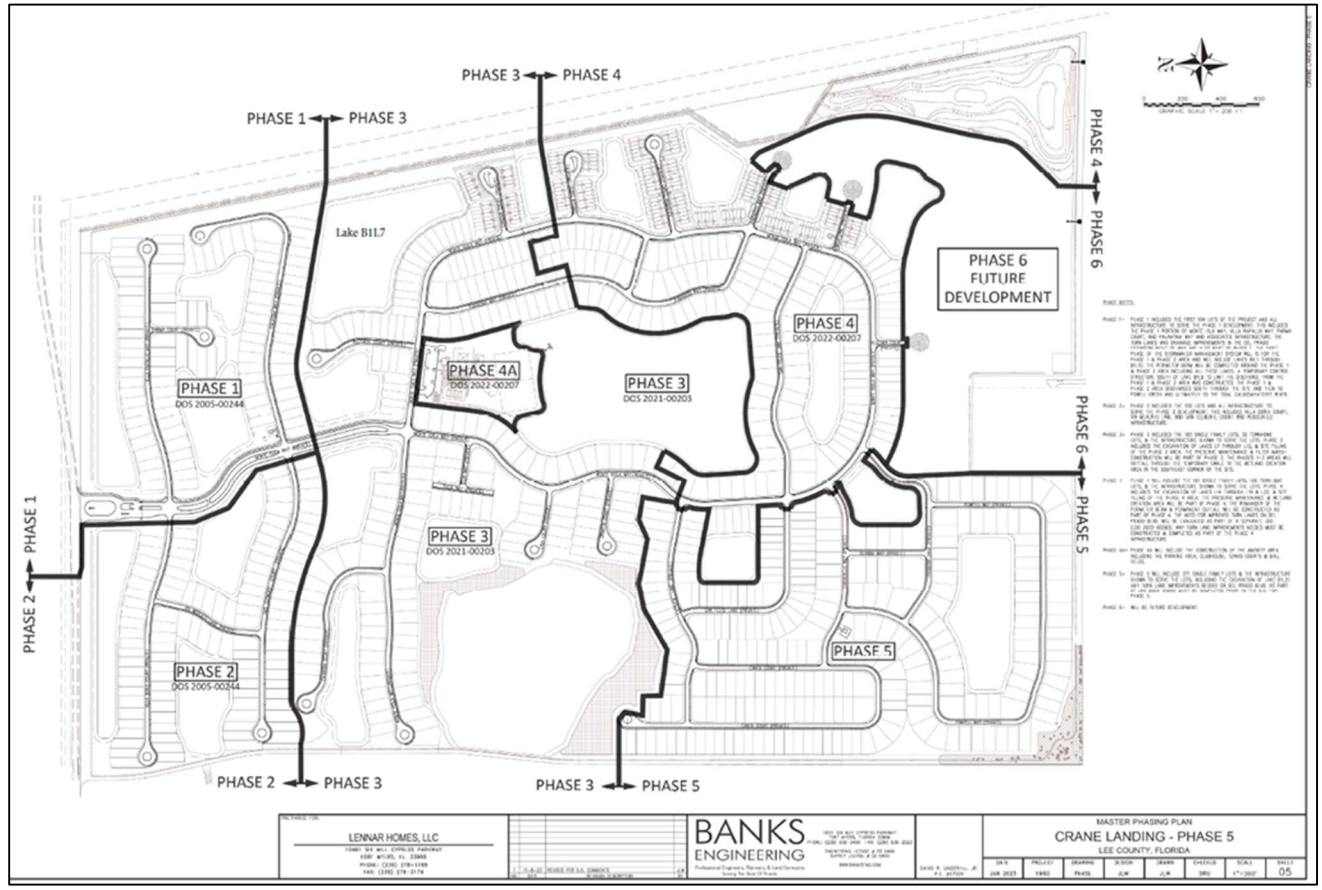


Exhibit B

Legal Description of the Crane Landing Community

A TRACT OR PARCEL OF LAND SITUATED IN THE STATE OF FLORIDA, COUNTY OF LEE, LYING IN SECTIONS 22 AND 23, TOWNSHIP 43 SOUTH, RANGE 24 EAST, BEING FURTHER BOUNDED AND DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID SECTION 23; THENCE S 00°12'52" E FOR 100.00 FEET TO THE SOUTH RIGHT-OF-WAY LINE OF MELLOW DRIVE (100.00 FEET WIDE PER COUNTY RIGHT-OF-WAY MAP FOR COUNTY PROJECT #4013) AND THE POINT OF BEGINNING; THENCE N 89°59'56" E (100.00 FEET SOUTH OF AND PARALLEL TO THE NORTH LINE OF SAID SECTION 23) FOR 2671.79 FEET TO THE EAST LINE OF THE NORTHWEST QUARTER OF SAID SECTION 23; THENCE N 89°55'22" E ALONG SAID PARALLEL FOR 109.51 FEET; THENCE S 11°11'14" E FOR 5331.38 FEET TO A POINT OF INTERSECTION WITH THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 23; THENCE N 88°39'48" W ALONG SAID SOUTH LINE FOR 1149.17 FEET TO THE SOUTHWEST CORNER OF THE SOUTHEAST QUARTER OF SAID SECTION 23; THENCE S 89°50'59" W ALONG THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 23 FOR 634.36 FEET; THENCE N 00°02'44" E FOR 567.97 FEET; THENCE S 89°50'59" W FOR 505.06 FEET; THENCE S 00°02'44" W FOR 567.97 FEET TO A POINT OF INTERSECTION WITH SAID SOUTH LINE; THENCE S 89°50'59" W ALONG SAID SOUTH LINE FOR 1519.93 FEET TO THE SOUTHWEST CORNER OF SAID SECTION 23; THENCE N 00°02'44" E ALONG THE WEST LINE OF THE SOUTHWEST QUARTER OF SAID SECTION 23 FOR 2649.76 FEET TO THE NORTHWEST CORNER OF THE SOUTHWEST QUARTER OF SAID SECTION 23 AND TO THE BEGINNING OF A CURVE TO THE RIGHT HAVING A RADIUS OF 1174.94 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 05°57'01" FOR 122.02 FEET; THENCE N 05°59'45" E FOR 435.43 FEET TO THE BEGINNING OF A CURVE TO THE LEFT HAVING A RADIUS OF 1024.94 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 06°12'37" FOR 111.09 FEET; THENCE N 00°12'52" W FOR 882.68 FEET TO THE BEGINNING OF A CURVE TO THE LEFT HAVING A RADIUS OF 1024.94 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 12°25'42" FOR 222.33 FEET; THENCE N 12°38'34" W FOR 387.74 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT HAVING A RADIUS OF 1174.94 FEET; THENCE NORTHERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 12°25'42" FOR 254.86 FEET; THENCE N 00°12'52" W FOR 110.54 FEET TO THE BEGINNING OF A CURVE TO THE LEFT HAVING A RADIUS OF 50.00 FEET; THENCE NORTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 89°44'43" FOR 78.32 FEET; THENCE S 89°57'35" E FOR 124.78 FEET TO THE POINT OF BEGINNING.

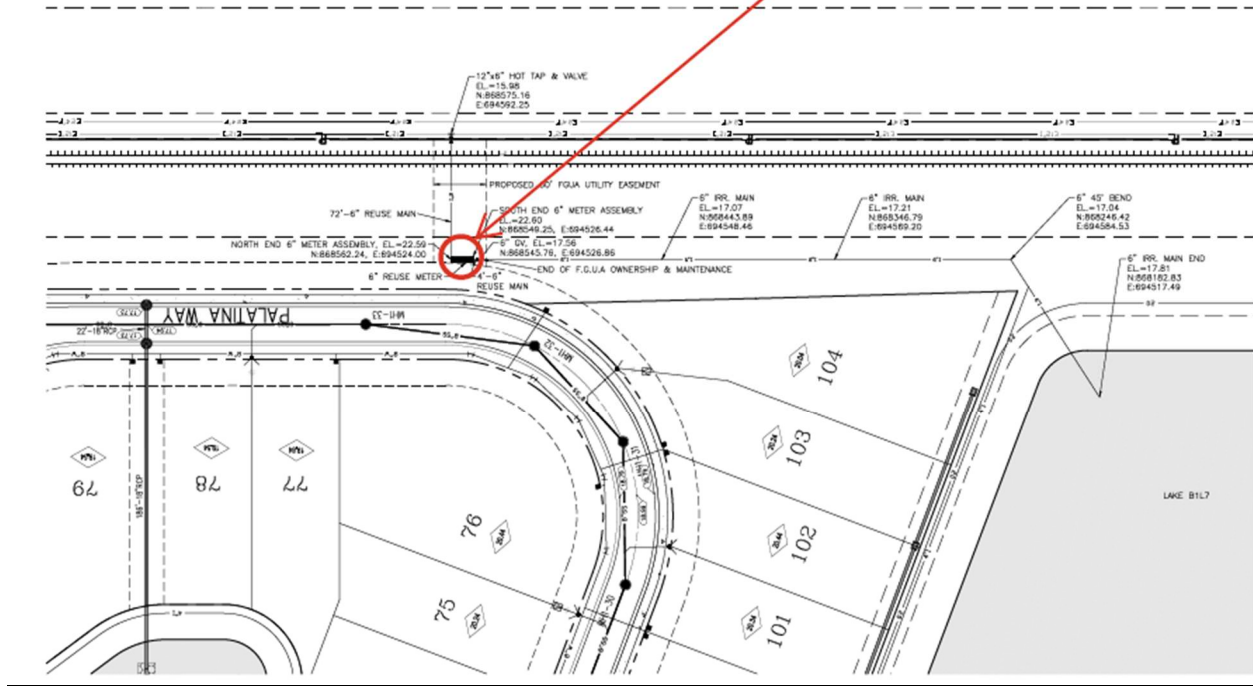
PARCEL CONTAINS 385.64 ACRES, MORE OR LESS.

BEARING ARE BASED ON THE NORTH LINE OF THE NORTHWEST QUARTER OF SECTION 23, TOWNSHIP 43 SOUTH, RANGE 24 EAST, LEE COUNTY, FLORIDA, AS BEARING N 89°59'56" E.

SUBJECT TO EASEMENTS, RESTRICTIONS, RESERVATIONS AND RIGHTS-OF-WAY OF RECORD.

Point of Connection

Point of Connection



PALERMO COMMUNITY DEVELOPMENT DISTRICT

October 1, 2024

Memorandum

To: Board of Supervisors

From: District Manager

RE: HB7013 -Special Districts Performance Measures and Standards Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A: Goals, Objectives and Annual Reporting Form

PALERMO COMMUNITY DEVELOPMENT DISTRICT
Performance Measures/Standards & Annual Reporting Form
October 1, 2024 – September 30, 2025

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. INFRASTRUCTURE AND FACILITIES MAINTENANCE

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as

evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

James P. Ward, District Manager

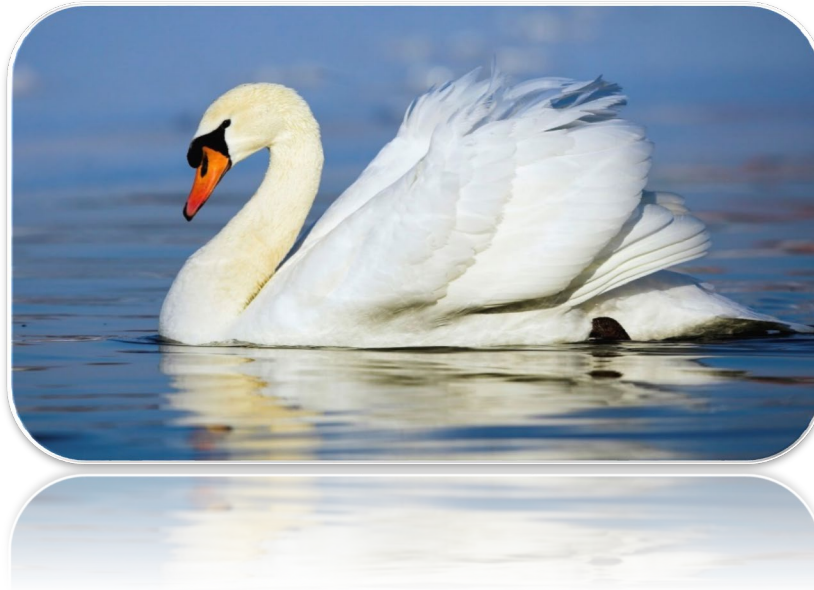
Date

Name: _____

Chairperson / Vice-Chairperson

Date

PALERMO COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - AUGUST 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

Palermo Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

Palermo Community Development District
Balance Sheet
for the Period Ending August 31, 2024

			Governmental Funds		Account Groups		Totals (Memorandum Only)			
			Debt Service Funds	Capital Project Fund						
			General Fund	Series 2023	Series 2023	General Long Term Debt	General Fixed Assets			
Assets										
Cash and Investments										
General Fund - Invested Cash	\$	337,372	\$	-	\$	-	\$	-	\$	337,372
Debt Service Fund										
Interest Account		-		-		-		-		-
Sinking Account		-		-		-		-		-
Reserve Account		-		377,788		-		-		377,788
Revenue Account		-		505,177		-		-		505,177
Capitalized Interest		-		-		-		-		-
Prepayment Account		-		-		-		-		-
Construction Account		-		-		7,646,166		-		7,646,166
Cost of Issuance Account		-		-		-		-		-
Due from Other Funds										
General Fund		-		-		-		-		-
Debt Service Fund(s)		-		-		-		-		-
Accounts Receivable		-		-		-		-		-
Assessments Receivable		-		-		-		-		-
Unamortized Prem/Discount on Bonds Payable		-		-		98,324		-		98,324
Amount Available in Debt Service Funds		-		-		-		882,964		882,964
Amount to be Provided by Debt Service Funds		-		-		-		10,477,036		10,477,036
Investment in General Fixed Assets (net of depreciation)		-		-		-		-		1,804,520
Total Assets	\$	337,372	\$	882,964	\$	7,744,490	\$	11,360,000	\$	1,804,520
									\$	22,129,346
Liabilities										
Accounts Payable & Payroll Liabilities		164,745		-		-		-		164,745
Due to Fiscal Agent		-		-		-		-		-
Due to Other Funds										
General Fund		-		-		-		-		-
Debt Service Fund(s)		-		-		-		-		-
Due to Developer		-		-		-		-		-
Bonds Payable										
Current Portion (Due within 12 months)		-		-		-		185,000		185,000
Long Term		-		-		-		\$11,175,000		11,175,000
Unamortized Prem/Discount on Bds Pyb		-		-		-		-		-
Total Liabilities	\$	164,745	\$	-	\$	-	\$	11,360,000	\$	-
Fund Equity and Other Credits										
Investment in General Fixed Assets		-		-		-		-		1,804,520
Fund Balance										
Restricted										
Beginning: October 1, 2023 (Unaudited)		-		379,765		7,366,678		-		7,746,444
Results from Current Operations		-		503,199		377,811		-		881,010
Unassigned										
Beginning: October 1, 2023 (Unaudited)		43,547		-		-		-		43,547
Results from Current Operations		129,080		-		-		-		129,080
Total Fund Equity and Other Credits	\$	172,627	\$	882,964	\$	7,744,490	\$	-	\$	1,804,520
Total Liabilities, Fund Equity and Other Credits	\$	337,372	\$	882,964	\$	7,744,490	\$	11,360,000	\$	1,804,520
									\$	22,129,346

Palermo Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (46,385)	0%
Interest														
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue														
Special Assessments - On-Roll	14	2,110	65,781	13,858	21,615	64,487	59,163	169	357	1,072	-	228,625	231,923	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 14	\$ 2,110	\$ 65,781	\$ 13,858	\$ 21,615	\$ 64,487	\$ 59,163	\$ 169	\$ 357	\$ 1,072	\$ -	\$ 228,625	\$ 185,538	N/A
Expenditures and Other Uses														
Legislative														
Board of Supervisor's Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive														
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	38,500	42,000	92%
Financial and Administrative														
Audit Services	-	-	-	5,400	-	-	-	-	-	-	-	5,400	5,300	102%
Accounting Services	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	15,583	17,000	92%
Assessment Roll Preparation	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	15,583	17,000	92%
Arbitrage Rebate Services	-	-	-	-	-	-	500	-	-	-	-	500	500	100%
Other Contractual Services														
Legal Advertising	-	-	-	-	-	-	-	-	-	1,803	-	1,803	1,750	103%
Trustee Services	-	-	-	-	-	4,246	-	-	-	-	-	4,246	4,300	99%
Dissemination Agent Services	417	417	417	417	417	1,917	417	417	417	417	417	6,083	5,000	122%
Property Appraiser Fees	-	714	-	-	-	-	-	-	-	-	-	714	1,841	39%
Bank Service Fees	20	52	-	-	104	-	-	-	-	-	-	176	300	59%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services														
Postage, Freight & Messenger	13	-	-	-	-	-	-	-	-	-	-	13	50	27%
Rentals and Leases														
Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Website Services	-	-	-	-	-	300	-	-	-	-	-	300	1,500	20%
Insurance	5,590	-	-	-	-	-	-	-	-	-	-	5,590	5,600	100%
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	50	0%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services														
Legal - General Counsel	-	201	-	-	210	-	-	2,265	438	1,764	-	4,877	7,500	65%
Other General Government Services														
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserves and Contingencies														
Reserve for Natural Disaster Cleanup	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Other Fees and Charges														
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	9,673	N/A
Sub-Total:	12,374	7,891	6,750	12,150	7,064	12,796	7,250	9,015	7,187	10,317	6,750	99,545	185,539	N/A
Total Expenditures and Other Uses:	\$ 12,374	\$ 7,891	\$ 6,750	\$ 12,150	\$ 7,064	\$ 12,796	\$ 7,250	\$ 9,015	\$ 7,187	\$ 10,317	\$ 6,750	\$ 99,545	\$ 185,539	N/A
Net Increase/ (Decrease) in Fund Balance	(12,360)	(5,782)	59,031	1,708	14,551	51,690	51,913	(8,846)	(6,830)	(9,245)	(6,750)	129,080	46,384	
Fund Balance - Beginning	43,547	31,187	25,405	84,437	86,145	100,695	152,386	204,298	195,452	188,622	179,377	43,547	-	
Fund Balance - Ending	\$ 31,187	\$ 25,405	\$ 84,437	\$ 86,145	\$ 100,695	\$ 152,386	\$ 204,298	\$ 195,452	\$ 188,622	\$ 179,377	\$ 172,627	\$ 172,627	\$ 46,384	

Palermo Community Development District
Debt Service Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Interest Income														
Interest Account	9	9	9	4	-	-	-	-	-	-	-	31	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,661	1,717	1,649	1,695	1,680	1,572	1,681	1,626	1,680	1,626	1,679	18,266	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	95	808	878.39	946.10	1,296	1,731	2,001	1,500	1,036	10,292	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments														
Special Assessments - On Roll	47	7,209	224,772	47,352	73,857	220,349	202,156	577	1,221	3,662	-	781,201	815,596	96%
Special Assessments - Off Roll	-	470,900	-	-	-	-	-	-	-	-	-	470,900	285,900	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	185,000	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,716	\$ 479,835	\$ 226,525	\$ 49,859	\$ 76,415	\$ 222,866	\$ 205,133	\$ 3,934	\$ 4,902	\$ 6,788	\$ 2,715	\$ 1,280,690	\$ 1,286,496	100%
Expenditures and Other Uses														
Debt Service														
Principal Debt Service - Mandatory														
Series 2019	-	-	-	-	-	-	-	-	180,000	-	-	180,000	180,000	N/A
Principal Debt Service - Early Redemptions														
Series 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense														
Series 2019	-	-	289,613	-	-	-	-	-	289,613	-	-	579,225	579,225	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	1,661	1,717	1,649	1,695	1,680	1,572	1,681	1,626	1,680	1,626	1,679	18,266	-	N/A
Other Fees and Charges														
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	56,371	0%
Total Expenditures and Other Uses:	\$ 1,661	\$ 1,717	\$ 291,262	\$ 1,695	\$ 1,680	\$ 1,572	\$ 1,681	\$ 1,626	\$ 471,293	\$ 1,626	\$ 1,679	\$ 777,491	\$ 815,596	95%
Net Increase/ (Decrease) in Fund Balance	55	478,118	(64,737)	48,164	74,735	221,295	203,452	2,308	(466,391)	5,162	1,036	503,199	470,900	
Fund Balance - Beginning	379,765	379,821	857,939	793,202	841,366	916,102	1,137,396	1,340,848	1,343,156	876,766	881,928	379,765	-	
Fund Balance - Ending	\$ 379,821	\$ 857,939	\$ 793,202	\$ 841,366	\$ 916,102	\$ 1,137,396	\$ 1,340,848	\$ 1,343,156	\$ 876,766	\$ 881,928	\$ 882,964	\$ 882,964	\$ 470,900	

Palermo Community Development District
Capital Projects Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through August 31, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources														
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income														
Construction Account	31,941	33,174	32,026	33,056	32,919	30,948	33,227	32,306	33,534	32,593	33,822	359,545	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	1,661	1,717	1,649	1,695	1,680	1,572	1,681	1,626	1,680	1,626	1,679	18,266	-	N/A
Total Revenue and Other Sources:	\$ 33,602	\$ 34,890	\$ 33,675	\$ 34,751	\$ 34,599	\$ 32,520	\$ 34,908	\$ 33,932	\$ 35,214	\$ 34,219	\$ 35,501	\$ 377,811	\$ -	N/A
Expenditures and Other Uses														
Executive														
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services														
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services														
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Conservation and Resource Management														
Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay														
Electrical	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance														
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	33,602	34,890	33,675	34,751	34,599	32,520	34,908	33,932	35,214	34,219	35,501	377,811	-	
Fund Balance - Beginning	7,366,678	7,400,280	7,435,171	7,468,846	7,503,596	7,538,196	7,570,716	7,605,623	7,639,555	7,674,769	7,708,988	7,366,678	-	
Fund Balance - Ending	\$ 7,400,280	\$ 7,435,171	\$ 7,468,846	\$ 7,503,596	\$ 7,538,196	\$ 7,570,716	\$ 7,605,623	\$ 7,639,555	\$ 7,674,769	\$ 7,708,988	\$ 7,744,490	\$ 7,744,490	\$ -	

PALERMO COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - SEPTEMBER 2024

FISCAL YEAR 2024

PREPARED BY:

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

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

Palermo Community Development District

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***The September 30, 2024 Financial Statements
are Subject to Audit.***

JPWard & Associates, LLC

**2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308**

Palermo Community Development District
Balance Sheet
for the Period Ending September 30, 2024

	Governmental Funds						Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund	Account Groups			
	General Fund	Series 2023	Series 2023	General Long Term Debt	General Fixed Assets		
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 328,849	\$ -	\$ -	\$ -	\$ -	\$ 328,849	
Debt Service Fund							
Interest Account	-	-	-	-	-	-	
Sinking Account	-	-	-	-	-	-	
Reserve Account	-	377,788	-	-	-	377,788	
Revenue Account	-	506,219	-	-	-	506,219	
Capitalized Interest	-	-	-	-	-	-	
Prepayment Account	-	-	-	-	-	-	
Construction Account	-	-	7,681,819	-	-	7,681,819	
Cost of Issuance Account	-	-	-	-	-	-	
Due from Other Funds							
General Fund	-	-	-	-	-	-	
Debt Service Fund(s)	-	-	-	-	-	-	
Accounts Receivable	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	
Unamortized Prem/Discount on Bonds Payable	-	-	98,324	-	-	98,324	
Amount Available in Debt Service Funds	-	-	-	884,007	-	884,007	
Amount to be Provided by Debt Service Funds	-	-	-	10,475,993	-	10,475,993	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	1,804,520	1,804,520	
Total Assets	\$ 328,849	\$ 884,007	\$ 7,780,143	\$ 11,360,000	\$ 1,804,520	\$ 22,157,518	

Palermo Community Development District
Balance Sheet
for the Period Ending September 30, 2024

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund		Account Groups	
	General Fund	Series 2023	Series 2023	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable & Payroll Liabilities	164,745	-	-	-	-	164,745
Due to Fiscal Agent	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	-	-	-	-	-	-
Due to Developer	-	-	-	-	-	-
Bonds Payable						
Current Portion (Due within 12 months)	-	-	-	185,000	-	185,000
Long Term	-	-	-	\$11,175,000	-	11,175,000
Unamortized Prem/Discount on Bds Pyb	-	-	-	-	-	-
Total Liabilities	\$ 164,745	\$ -	\$ -	\$ 11,360,000	\$ -	\$ 11,524,745
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	1,804,520	1,804,520
Fund Balance						
Restricted						
Beginning: October 1, 2023 (Unaudited)	-	379,765	7,366,678	-	-	7,746,444
Results from Current Operations	-	504,241	413,464	-	-	917,706
Unassigned						
Beginning: October 1, 2023 (Unaudited)	43,547	-	-	-	-	43,547
Results from Current Operations	120,557	-	-	-	-	120,557
Total Fund Equity and Other Credits	\$ 164,104	\$ 884,007	\$ 7,780,143	\$ -	\$ 1,804,520	\$ 10,632,773
Total Liabilities, Fund Equity and Other Credits	\$ 328,849	\$ 884,007	\$ 7,780,143	\$ 11,360,000	\$ 1,804,520	\$ 22,157,518

**Palermo Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (46,385)	0%
Interest															
Interest - General Checking	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessment Revenue															
Special Assessments - On-Roll	14	2,110	65,781	13,858	21,615	64,487	59,163	169	357	1,072	-	-	228,625	231,923	99%
Special Assessments - Off-Roll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 14	\$ 2,110	\$ 65,781	\$ 13,858	\$ 21,615	\$ 64,487	\$ 59,163	\$ 169	\$ 357	\$ 1,072	\$ -	\$ -	\$ 228,625	\$ 185,538	N/A
Expenditures and Other Uses															
Legislative															
Board of Supervisor's Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Executive															
Professional Management	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000	42,000	100%
Financial and Administrative															
Audit Services	-	-	-	5,400	-	-	-	-	-	-	-	-	5,400	5,300	102%
Accounting Services	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	17,000	17,000	100%
Assessment Roll Preparation	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	1,417	17,000	17,000	100%
Arbitrage Rebate Services	-	-	-	-	-	-	500	-	-	-	-	-	500	500	100%
Other Contractual Services															
Legal Advertising	-	-	-	-	-	-	-	-	-	1,803	-	-	1,803	1,750	103%
Trustee Services	-	-	-	-	-	4,246	-	-	-	-	-	-	4,246	4,300	99%
Dissemination Agent Services	417	417	417	417	417	1,917	417	417	417	417	417	417	6,500	5,000	130%
Property Appraiser Fees	-	714	-	-	-	-	-	-	-	-	-	-	714	1,841	39%
Bank Service Fees	20	52	-	-	104	-	-	-	-	-	-	-	176	300	59%
Travel and Per Diem	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Communications & Freight Services															
Postage, Freight & Messenger	13	-	-	-	-	-	-	-	-	-	-	72	86	50	171%
Rentals and Leases															
Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Website Services	-	-	-	-	-	300	-	-	-	-	-	300	600	1,500	40%
Insurance	5,590	-	-	-	-	-	-	-	-	-	-	-	5,590	5,600	100%
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	50	0%
Subscription & Memberships	-	175	-	-	-	-	-	-	-	-	-	-	175	175	100%
Legal Services															
Legal - General Counsel	-	201	-	-	210	-	-	2,265	438	1,764	-	1,401	6,278	7,500	84%

**Palermo Community Development District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024**

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Other General Government Services															
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserves and Contingencies															
Reserve for Natural Disaster Cleanup	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	0%
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	0%
Other Fees and Charges															
Discounts/Collection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	9,673	N/A
Sub-Total:	12,374	7,891	6,750	12,150	7,064	12,796	7,250	9,015	7,187	10,317	6,750	8,523	108,068	185,539	N/A
Total Expenditures and Other Uses:	\$ 12,374	\$ 7,891	\$ 6,750	\$ 12,150	\$ 7,064	\$ 12,796	\$ 7,250	\$ 9,015	\$ 7,187	\$ 10,317	\$ 6,750	\$ 8,523	\$ 108,068	\$ 185,539	N/A
Net Increase/ (Decrease) in Fund Balance	(12,360)	(5,782)	59,031	1,708	14,551	51,690	51,913	(8,846)	(6,830)	(9,245)	(6,750)	(8,523)	120,557	46,384	
Fund Balance - Beginning	43,547	31,187	25,405	84,437	86,145	100,695	152,386	204,298	195,452	188,622	179,377	172,627	43,547	-	
Fund Balance - Ending	\$ 31,187	\$ 25,405	\$ 84,437	\$ 86,145	\$ 100,695	\$ 152,386	\$ 204,298	\$ 195,452	\$ 188,622	\$ 179,377	\$ 172,627	\$ 164,104	\$ 164,104	\$ 46,384	

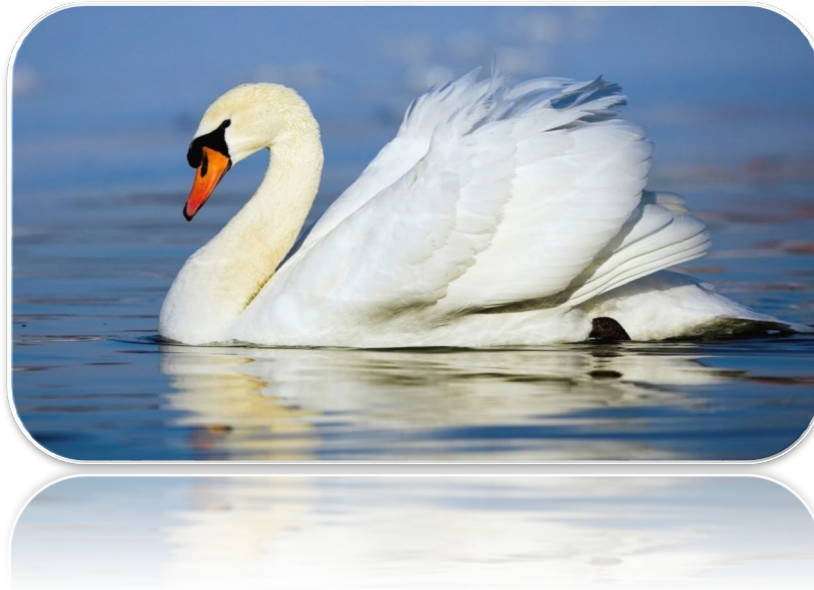
Palermo Community Development District
Debt Service Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	N/A
Interest Income															
Interest Account	9	9	9	4	-	-	-	-	-	-	-	-	31	-	N/A
Sinking Fund Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Reserve Account	1,661	1,717	1,649	1,695	1,680	1,572	1,681	1,626	1,680	1,626	1,679	1,679	19,945	-	N/A
Prepayment Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Revenue Account	-	-	95	808	878.39	946.10	1,296	1,731	2,001	1,500	1,036	1,043	11,334	-	N/A
Capitalized Interest Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Special Assessments - Prepayments															
Special Assessments - On Roll	47	7,209	224,772	47,352	73,857	220,349	202,156	577	1,221	3,662	-	-	781,201	815,596	96%
Special Assessments - Off Roll	-	470,900	-	-	-	-	-	-	-	-	-	-	470,900	285,900	N/A
Special Assessments - Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	185,000	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Revenue and Other Sources:	\$ 1,716	\$ 479,835	\$ 226,525	\$ 49,859	\$ 76,415	\$ 222,866	\$ 205,133	\$ 3,934	\$ 4,902	\$ 6,788	\$ 2,715	\$ 2,721	\$ 1,283,411	\$ 1,286,496	100%
Expenditures and Other Uses															
Debt Service															
Principal Debt Service - Mandatory															
Series 2019	-	-	-	-	-	-	-	-	180,000	-	-	-	180,000	180,000	N/A
Principal Debt Service - Early Redemptions															
Series 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Interest Expense															
Series 2019	-	-	289,613	-	-	-	-	-	289,613	-	-	-	579,225	579,225	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	1,661	1,717	1,649	1,695	1,680	1,572	1,681	1,626	1,680	1,626	1,679	1,679	19,945	-	N/A
Other Fees and Charges															
Discounts for Early Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	56,371	0%
Total Expenditures and Other Uses:	\$ 1,661	\$ 1,717	\$ 291,262	\$ 1,695	\$ 1,680	\$ 1,572	\$ 1,681	\$ 1,626	\$ 471,293	\$ 1,626	\$ 1,679	\$ 1,679	\$ 779,170	\$ 815,596	96%
Net Increase/ (Decrease) in Fund Balance	55	478,118	(64,737)	48,164	74,735	221,295	203,452	2,308	(466,391)	5,162	1,036	1,043	504,241	470,900	
Fund Balance - Beginning	379,765	379,821	857,939	793,202	841,366	916,102	1,137,396	1,340,848	1,343,156	876,766	881,928	882,964	379,765	-	
Fund Balance - Ending	\$ 379,821	\$ 857,939	\$ 793,202	\$ 841,366	\$ 916,102	\$ 1,137,396	\$ 1,340,848	\$ 1,343,156	\$ 876,766	\$ 881,928	\$ 882,964	\$ 884,007	\$ 884,007	\$ 470,900	

Palermo Community Development District
Capital Projects Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through September 30, 2024

Description	October	November	December	January	February	March	April	May	June	July	August	September	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources															
Carryforward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Interest Income															
Construction Account	31,941	33,174	32,026	33,056	32,919	30,948	33,227	32,306	33,534	32,593	33,822	33,974	393,520	-	N/A
Cost of Issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Developer Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers In (From Other Funds)	1,661	1,717	1,649	1,695	1,680	1,572	1,681	1,626	1,680	1,626	1,679	1,679	19,945	-	N/A
Total Revenue and Other Sources:	\$ 33,602	\$ 34,890	\$ 33,675	\$ 34,751	\$ 34,599	\$ 32,520	\$ 34,908	\$ 33,932	\$ 35,214	\$ 34,219	\$ 35,501	\$ 35,653	\$ 413,464	\$ -	N/A
Expenditures and Other Uses															
Executive															
Professional Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other Contractual Services															
Trustee Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Printing & Binding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Other General Government Services															
Engineering Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Conservation and Resource Management															
Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Capital Outlay															
Electrical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Water-Sewer Combination	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Stormwater Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Landscaping	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Roadway Improvement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Cost of Issuance															
Legal - Series 2019 Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Underwriter's Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	33,602	34,890	33,675	34,751	34,599	32,520	34,908	33,932	35,214	34,219	35,501	35,653	413,464	-	
Fund Balance - Beginning	7,366,678	7,400,280	7,435,171	7,468,846	7,503,596	7,538,196	7,570,716	7,605,623	7,639,555	7,674,769	7,708,988	7,744,490	7,366,678	-	
Fund Balance - Ending	\$ 7,400,280	\$ 7,435,171	\$ 7,468,846	\$ 7,503,596	\$ 7,538,196	\$ 7,570,716	\$ 7,605,623	\$ 7,639,555	\$ 7,674,769	\$ 7,708,988	\$ 7,744,490	\$ 7,780,143	\$ 7,780,143	\$ -	

PALERMO COMMUNITY DEVELOPMENT DISTRICT



FINANCIAL STATEMENTS - OCTOBER 2024

FISCAL YEAR 2025

PREPARED BY:

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

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

Palermo Community Development District

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JPWard & Associates, LLC

2301 NORTHEAST 37 STREET
FORT LAUDERDALE,
FLORIDA 33308

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

	Governmental Funds						Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund	Account Groups			
	General Fund	Series 2023	Series 2023	General Long Term Debt	General Fixed Assets		
Assets							
Cash and Investments							
General Fund - Invested Cash	\$ 315,665	\$ -	\$ -	\$ -	\$ -	\$ 315,665	
Debt Service Fund							
Interest Account	-	-	-	-	-	-	
Sinking Account	-	-	-	-	-	-	
Reserve Account	-	377,788	-	-	-	377,788	
Revenue Account	-	509,887	-	-	-	509,887	
Capitalized Interest	-	-	-	-	-	-	
Prepayment Account	-	-	-	-	-	-	
Construction Account	-	-	7,715,144	-	-	7,715,144	
Cost of Issuance Account	-	-	-	-	-	-	
Due from Other Funds							
General Fund	-	215	-	-	-	215	
Debt Service Fund(s)	-	-	-	-	-	-	
Accounts Receivable	-	-	-	-	-	-	
Assessments Receivable	-	-	-	-	-	-	
Unamortized Prem/Discount on Bonds Payable	-	-	98,324	-	-	98,324	
Amount Available in Debt Service Funds	-	-	-	887,890	-	887,890	
Amount to be Provided by Debt Service Funds	-	-	-	10,472,110	-	10,472,110	
Investment in General Fixed Assets (net of depreciation)	-	-	-	-	1,804,520	1,804,520	
Total Assets	\$ 315,665	\$ 887,890	\$ 7,813,468	\$ 11,360,000	\$ 1,804,520	\$ 22,181,543	

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

	Governmental Funds					Totals (Memorandum Only)
	Debt Service Funds		Capital Project Fund		Account Groups	
	General Fund	Series 2023	Series 2023	General Long Term Debt	General Fixed Assets	
Liabilities						
Accounts Payable & Payroll Liabilities	164,745	-	-	-	-	164,745
Due to Fiscal Agent	-	-	-	-	-	-
Due to Other Funds						
General Fund	-	-	-	-	-	-
Debt Service Fund(s)	215	-	-	-	-	215
Due to Developer	-	-	-	-	-	-
Bonds Payable						
Current Portion (Due within 12 months)	-	-	-	185,000	-	185,000
Long Term	-	-	-	\$11,175,000	-	11,175,000
Unamortized Prem/Discount on Bds Pyb	-	-	-	-	-	-
Total Liabilities	\$ 164,960	\$ -	\$ -	\$ 11,360,000	\$ -	\$ 11,524,960
Fund Equity and Other Credits						
Investment in General Fixed Assets	-	-	-	-	1,804,520	1,804,520
Fund Balance						
Restricted						
Beginning: October 1, 2024 (Unaudited)	-	884,007	7,780,143	-	-	8,664,149
Results from Current Operations	-	3,883	33,325	-	-	37,208
Unassigned						
Beginning: October 1, 2024 (Unaudited)	163,757	-	-	-	-	163,757
Results from Current Operations	(13,052)	-	-	-	-	(13,052)
Total Fund Equity and Other Credits	\$ 150,705	\$ 887,890	\$ 7,813,468	\$ -	\$ 1,804,520	\$ 10,656,582
Total Liabilities, Fund Equity and Other Credits	\$ 315,665	\$ 887,890	\$ 7,813,468	\$ 11,360,000	\$ 1,804,520	\$ 22,181,543

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ (46,384)	0%
Interest				
Interest - General Checking	-	-	-	N/A
Special Assessment Revenue				
Special Assessments - On-Roll	854	854	231,922	0%
Special Assessments - Off-Roll	-	-	-	N/A
Developer Contribution	-	-	-	N/A
Total Revenue and Other Sources:	\$ 854	\$ 854	\$ 185,538	N/A
Expenditures and Other Uses				
Legislative				
Board of Supervisor's Fees	-	-	-	N/A
Executive				
Professional Management	3,583	3,583	43,000	8%
Financial and Administrative				
Audit Services	-	-	5,500	0%
Accounting Services	1,500	1,500	18,000	8%
Assessment Roll Preparation	1,500	1,500	18,000	8%
Arbitrage Rebate Services	-	-	500	0%
Other Contractual Services				
Legal Advertising	-	-	1,800	0%
Trustee Services	-	-	4,300	0%
Dissemination Agent Services	1,500	1,500	5,000	30%
Property Appraiser Fees	-	-	1,000	0%
Bank Service Fees	-	-	300	0%
Travel and Per Diem	-	-	-	N/A

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

Description	October	Year to Date	Total Annual Budget	% of Budget
Communications & Freight Services				
Postage, Freight & Messenger	9	9	200	4%
Rentals and Leases				
Miscellaneous Equipment	-	-	-	N/A
Website Services	-	-	1,200	0%
Insurance	5,814	5,814	6,290	92%
Printing & Binding	-	-	50	0%
Subscription & Memberships	-	-	175	0%
Legal Services				
Legal - General Counsel	-	-	7,500	0%
Other General Government Services				
Engineering Services	-	-	6,000	0%
Contingencies	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Reserves and Contingencies				
Reserve for Natural Disaster Cleanup	-	-	50,000	0%
Contingencies	-	-	7,050	0%
Other Fees and Charges				
Discounts/Collection Fees	-	-	9,673	0%
Sub-Total:	13,906	13,906	185,538	N/A
Total Expenditures and Other Uses:	\$ 13,906	\$ 13,906	\$ 185,538	N/A
Net Increase/ (Decrease) in Fund Balance	(13,052)	(13,052)	46,384	
Fund Balance - Beginning	163,757	163,757	110,883	
Fund Balance - Ending	\$ 150,705	\$ 150,705	\$ 157,267	

Palermo Community Development District
Debt Service Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	-	N/A
Interest Income				
Interest Account	-	-	65	0%
Sinking Fund Account	-	-	-	N/A
Reserve Account	1,563	1,563	15,000	10%
Prepayment Account	-	-	-	N/A
Revenue Account	975	975	2,000	49%
Capitalized Interest Account	-	-	-	N/A
Special Assessments - Prepayments				
Special Assessments - On Roll	2,908	2,908	813,171	0%
Special Assessments - Off Roll	-	-	-	N/A
Special Assessments - Prepayments	-	-	-	N/A
Debt Proceeds	-	-	-	N/A
Intragovernmental Transfer In	-	-	-	N/A
Total Revenue and Other Sources:	\$ 5,446	\$ 5,446	\$ 830,236	1%
Expenditures and Other Uses				
Debt Service				
Principal Debt Service - Mandatory				
Series 2019	-	-	185,000	0%
Principal Debt Service - Early Redemptions				
Series 2019	-	-	-	N/A
Interest Expense				
Series 2019	-	-	571,800	0%
Underwriter's Discount	-	-	-	N/A
Operating Transfers Out (To Other Funds)	1,563	1,563	-	N/A
Other Fees and Charges				
Discounts for Early Payment	-	-	56,371	0%
Total Expenditures and Other Uses:	\$ 1,563	\$ 1,563	\$ 813,171	0%
Net Increase/ (Decrease) in Fund Balance	3,883	3,883	17,065	
Fund Balance - Beginning	884,007	884,007	863,068	
Fund Balance - Ending	\$ 887,890	\$ 887,890	\$ 880,133	

Prepared by:

JPWARD and Associates, LLC

Palermo Community Development District
Capital Projects Fund - Series 2023
Statement of Revenues, Expenditures and Changes in Fund Balance
Through October 31, 2024

Description	October	Year to Date	Total Annual Budget	% of Budget
Revenue and Other Sources				
Carryforward	\$ -	\$ -	\$ -	N/A
Interest Income				
Construction Account	31,762	31,762	-	N/A
Cost of Issuance	-	-	-	N/A
Debt Proceeds	-	-	-	N/A
Developer Contributions	-	-	-	N/A
Operating Transfers In (From Other Funds)	1,563	1,563	-	N/A
Total Revenue and Other Sources:	\$ 33,325	\$ 33,325	\$ -	N/A
Expenditures and Other Uses				
Executive				
Professional Management	-	-	-	N/A
Other Contractual Services				
Trustee Services	-	-	-	N/A
Legal Services	-	-	-	N/A
Printing & Binding	-	-	-	N/A
Other General Government Services				
Engineering Services	-	-	-	N/A
Conservation and Resource Management				
Irrigation	-	-	-	N/A
Capital Outlay				
Electrical	-	-	-	N/A
Water-Sewer Combination	-	-	-	N/A
Stormwater Management	-	-	-	N/A
Landscaping	-	-	-	N/A
Roadway Improvement	-	-	-	N/A
Cost of Issuance				
Legal - Series 2019 Bonds	-	-	-	N/A
Underwriter's Discount	-	-	-	N/A
Operating Transfers Out (To Other Funds)	-	-	-	N/A
Total Expenditures and Other Uses:	\$ -	\$ -	\$ -	N/A
Net Increase/ (Decrease) in Fund Balance	33,325	33,325	-	
Fund Balance - Beginning	7,780,143	7,780,143	-	
Fund Balance - Ending	\$ 7,813,468	\$ 7,813,468	\$ -	

Prepared by:

JPWARD and Associates, LLC